

# Cascade County, Montana



## Comprehensive Annual Financial Report

FISCAL YEAR 2009

JULY 1, 2008 – JUNE 30, 2009

**CASCADE COUNTY, MONTANA**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2009**

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# CASCADE COUNTY

December 31, 2009

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, 2009.

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, 2009, 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, 2009, 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 82,026. The County is governed by a board of three County Commissioners elected by the voters of the County.

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

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

The annual budget serves as the foundation for Cascade County's financial planning and control. All agencies of Cascade County are required to submit requests for appropriation to the government's Chief Financial Officer on or before June 10<sup>th</sup>. The government's Chief Financial Officer uses these requests as the starting point for developing a proposed budget. The government's Chief Financial Officer then presents this proposed budget to the Commission for review. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by

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 22 and 23 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 47.

### **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 2009 and are expected to do the same in fiscal year 2010.

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 2009. 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 completed most of its Capital projects by the end of the year. The County will be moving the planning department down to the downtown campus making them more assessable to the public. The public will be able to visit planning and clerk and recorder in the same building. The County has no major capital projects planned for FY2010. It will continue to replace machinery and equipment as needed to keep departments productive.

#### **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 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, 2008. This was the seventh 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, 2008

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.



A handwritten signature in black ink, appearing to read "M. L. R. M.", positioned above the title "President".

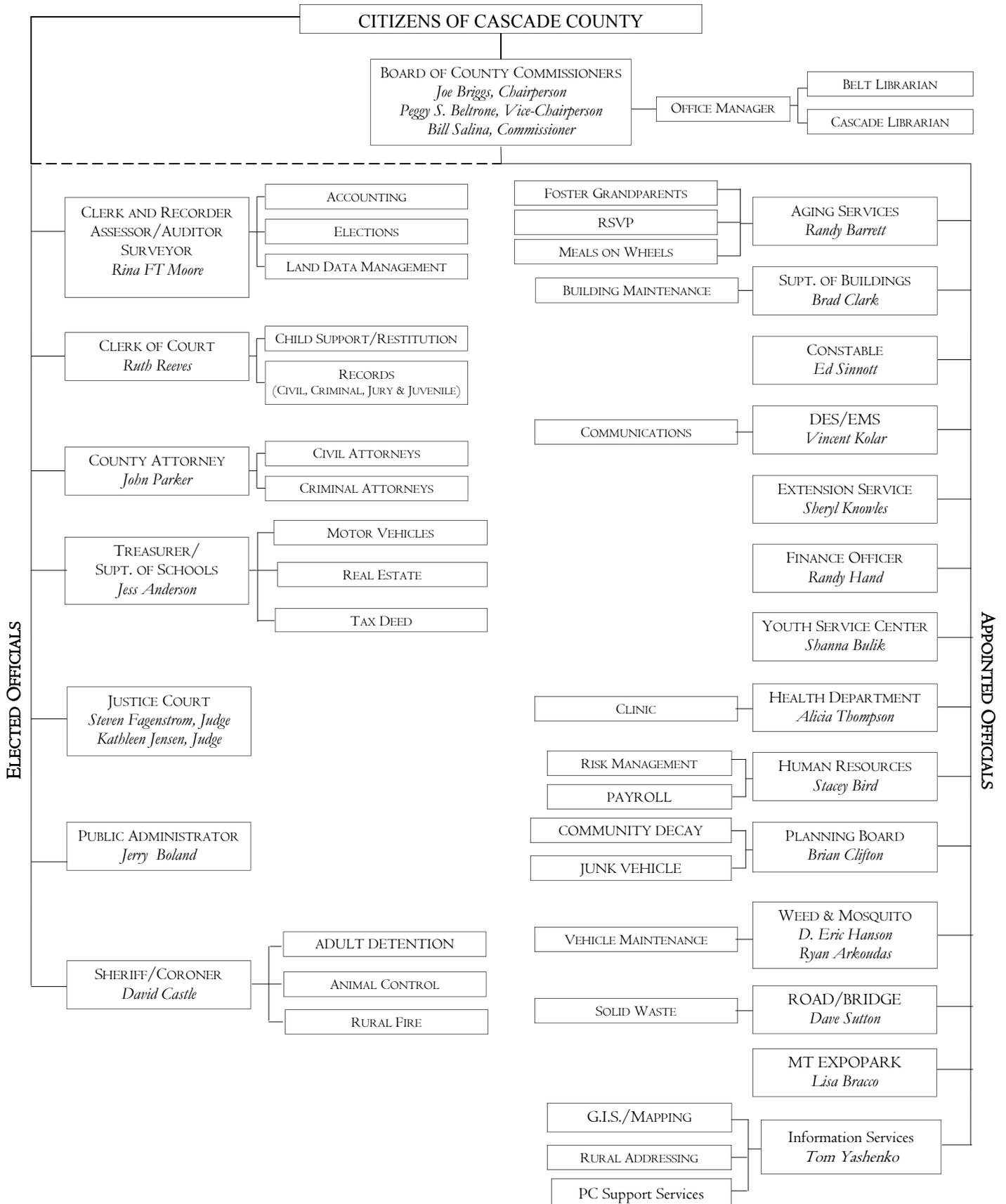
President

A handwritten signature in black ink, appearing to read "Jeffrey R. Enen", positioned above the title "Executive Director".

Executive Director

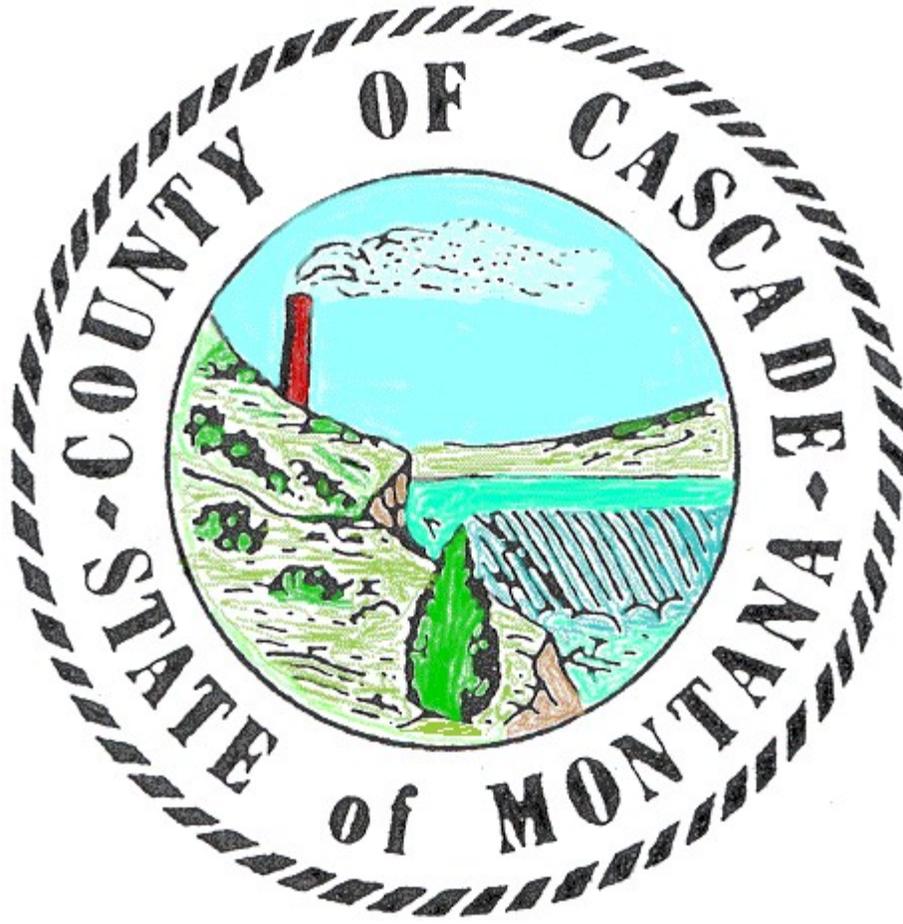
# Cascade County Organizational Structure

## June 30, 2009



**CASCADE COUNTY, MONTANA**  
**ELECTED OFFICIALS**  
**For the Fiscal Year Ended June 30, 2009**

<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Joe Briggs	12/31/2010
Commissioner (Vice-Chairperson)	Peggy S. Beltrone	12/31/2012
Commissioner	Bill Salina	12/31/2014
Attorney	John Parker	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







**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, 2009, 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, 2009, 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 January 28, 2010, 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  
January 28, 2010

# Cascade County, Montana

## Management's Discussion and Analysis

### For the Year Ended June 30, 2009

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, 2009. 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 3-4 of this report.

#### Financial Highlights

- The assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$45,137,895 (*net assets*). Of this amount, \$7,430,732 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors. The County's total net assets were decreased by \$656,915.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of \$37,724,343 an increase of \$153,651 in comparison with the prior year. Approximately fifteen percent of this total amount, \$5,563,011 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 \$2,124,011 or approximately 26% of total general fund expenditures and other financing uses.
- Cascade County's total debt increased by \$787,023 (7.7%) 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 17-18 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 130 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Public Safety Fund (special revenue) which are considered to be major funds. Data from the other 128

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2009**

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 19-23 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 24-26 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 27-28 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 29-47 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 48-265 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 \$45,137,895 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (71.34 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.

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and Other Assets	\$ 14,738,760	\$ 17,828,523	\$ 134,169	\$ 575,065	\$ 14,872,929	\$ 18,403,588
Capital Assets	35,214,789	32,694,066	7,745,831	8,282,185	42,960,620	40,976,251
Total Assets	49,953,549	50,522,589	7,880,000	8,857,250	57,833,549	59,379,839
Long-term Liabilities Outstanding	10,001,562	9,595,004	34,400	37,413	10,035,962	9,632,417
Other Liabilities	2,227,644	3,356,893	432,048	595,718	2,659,692	3,952,611
Total Liabilities	12,229,206	12,951,897	466,448	633,131	12,695,654	13,585,028
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	26,655,827	26,563,279	7,745,831	8,282,185	32,201,658	26,355,408
Restricted	5,505,505	5,507,900	-	-	5,505,505	5,507,900
Unrestricted	5,563,011	5,499,513	(332,279)	(58,066)	7,430,732	10,091,257
Total Net Assets	\$ 37,724,343	\$ 37,570,692	\$ 7,413,552	\$ 8,224,119	\$ 45,137,895	\$ 41,954,565

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2009**

The County has \$2,200,000 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 (12.20%) 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* (\$7,430,732) 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.

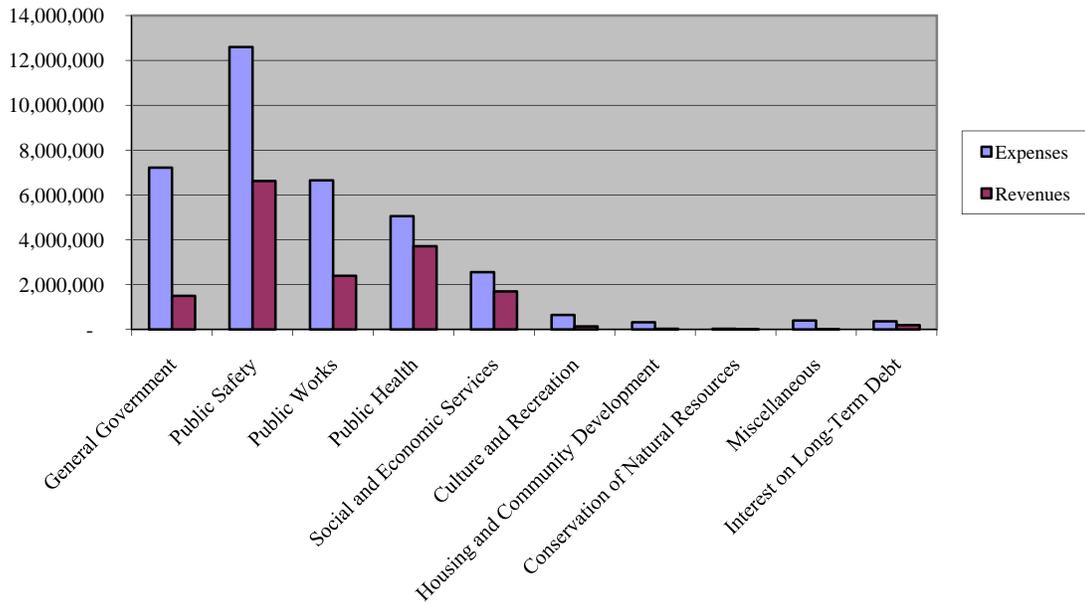
	CASCADE COUNTY'S CHANGES IN NET ASSETS					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2009	2008	2009	2008	2009	2008
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,789,273	\$ 8,738,506	\$ 3,549,855	\$ 3,200,836	\$ 13,339,128	\$ 11,939,342
Operating Grants and Contributions	6,493,189	4,843,635	-	-	6,493,189	4,843,635
Capital Grants and Contributions	8,087	480,752	-	-	8,087	480,752
General Revenues:						
Property Taxes	18,621,672	20,290,722	-	-	18,621,672	20,290,722
Other	1,852,495	2,034,652	118,317	9,854	1,970,812	2,044,506
Total Revenues	<u>36,764,716</u>	<u>36,388,267</u>	<u>3,668,172</u>	<u>3,210,690</u>	<u>40,432,888</u>	<u>39,598,957</u>
Expenses:						
General Government	7,217,468	6,366,097	-	-	7,217,468	6,366,097
Public Safety	12,601,097	11,247,654	-	-	12,601,097	11,247,654
Public works	6,651,090	4,885,763	-	-	6,651,090	4,885,763
Public health	5,050,766	5,032,677	-	-	5,050,766	5,032,677
Social and economic services	2,557,053	2,338,732	-	-	2,557,053	2,338,732
Culture and recreation	649,725	586,395	-	-	649,725	586,395
Housing and community development	323,017	288,721	-	-	323,017	288,721
Conservation of natural resources	26,898	29,786	-	-	26,898	29,786
Miscellaneous	395,637	410,608	-	-	395,637	410,608
Interest on long-term debt	361,945	401,301	-	-	361,945	401,301
Montana Expo Park	-	-	4,391,617	4,128,383	4,391,617	4,128,383
Solid Waste	-	-	817,370	645,919	817,370	645,919
Water Operating	-	-	46,120	47,944	46,120	47,944
Total Expenses	<u>35,834,696</u>	<u>31,587,734</u>	<u>5,255,107</u>	<u>4,822,246</u>	<u>41,089,803</u>	<u>36,409,980</u>
Change in Net Assets Before Transfers	930,020	4,800,533	(1,586,935)	(1,611,556)	(656,915)	3,188,977
Transfers	<u>(776,369)</u>	<u>(1,318,052)</u>	<u>776,369</u>	<u>1,318,052</u>	<u>-</u>	<u>-</u>
Change in Net Assets	153,651	3,482,481	(810,566)	(293,504)	(656,915)	3,188,977
Net Assets beginning 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>
Net Assets end of year	<u>\$ 37,724,343</u>	<u>\$ 37,570,692</u>	<u>\$ 7,413,553</u>	<u>\$ 8,224,119</u>	<u>\$ 45,137,896</u>	<u>\$ 45,794,811</u>

**Governmental activities:** Governmental activities increased Cascade County's net assets by \$930,020 before transfers. Key elements of this increase are as follows:

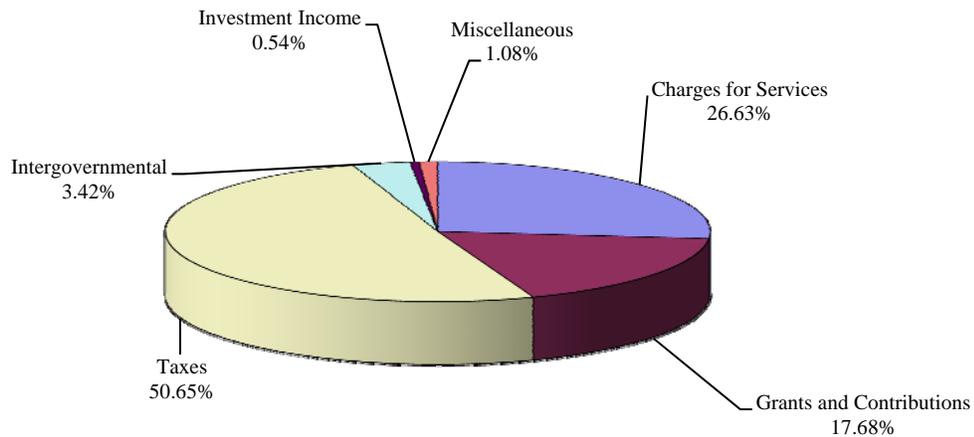
- In November 2008 the State Department of Revenue and Northwest Energy settled the tax protest
- The County built a new Public Works Facility during the year which was capitalized.
- The County aggressively sought other grants to provide services to the residents of the County.

# Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2009

## Expense and Program Revenues – Governmental Activities



## Revenues by Source – Governmental Activities



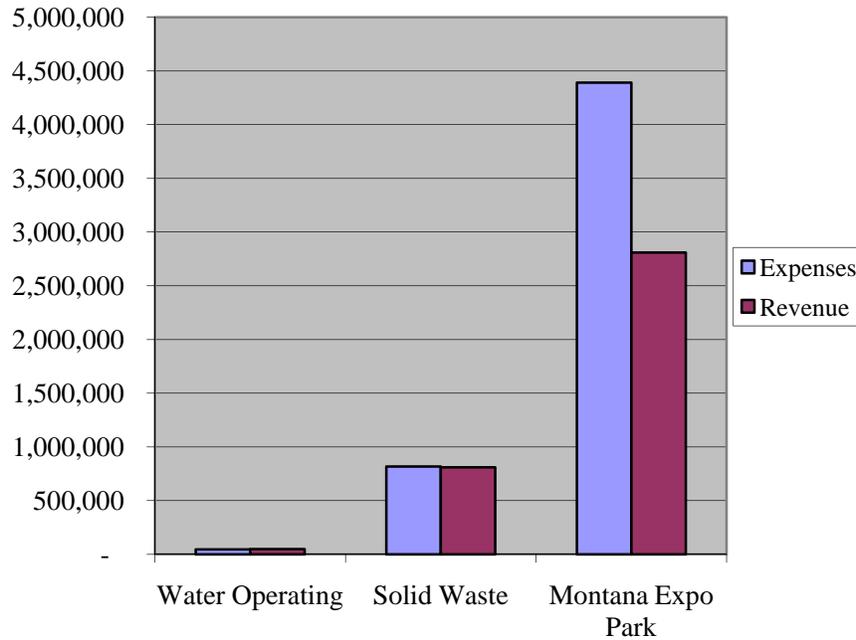
For the most part, except for improvements in infrastructure, increases in expenses closely paralleled inflation and growth in the demand for services.

**Business-type activities** decreased Cascade County's net assets by \$1,586,935, before transfers. Key elements of this decrease are as follows:

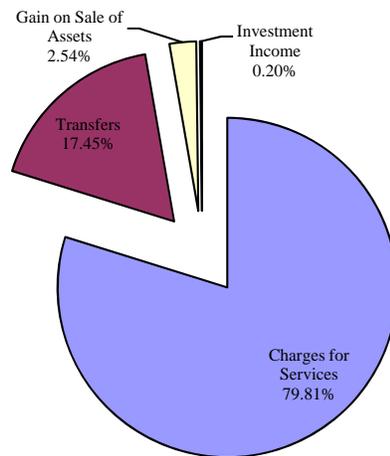
- The Montana Expo Park had a loss before transfers of \$1,581,869. The County and its management firm terminated its contract during the fiscal year. Management is now under the management of the County. This should save the County money from not paying management fees and employees earning salaries closer to the areas prevailing rates. Management developed a budget which was approved by the Board of County Commissioners. The budget will be monitored closely so adjustments can be made timely.

# Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2009

## 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 \$5,575,440, a decrease of \$2,448,131 in comparison with the prior year. Approximately 38.10 percent of this total amount (\$2,124,011) 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 (\$424,461), 2) to provide for capital improvements in the County (\$434,902), 3) to provide services in special revenue funds (\$2,592,066).

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 \$2,124,011. 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 26 percent of total general fund expenditures and other financing uses.

**Cascade County, Montana  
Management's Discussion and Analysis  
For the Year Ended June 30, 2009**

The general fund's fund balance was decreased by \$394,055 during the current fiscal year. Key factors in this decrease are as follows:

- Revenues exceeded budgeted revenues by \$487,927. 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 Northwest Energy protest was settled and the General Fund transferred approximately \$114,684 from the protest into capital reserve.

The Public Safety's fund balance decreased by \$754,694. Key factors in this are as follows:

- Revenues did not meet budgeted revenues by \$120,051.
- The department spent \$278,212 over its budgeted expenditures.
- All reserves were budgeted to be used during FY2009.

**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 \$28,875 an increase of \$2,427. 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 \$79,244 an increase of \$95,538. 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 (\$440,398). The total decrease in net assets was \$801,038. 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 \$749,284 difference between the original budget and the final amended budget in total. The changes in the budget were utilizing an additional \$628,500 of the reserves to fund the Road Clean-up (old department site). The \$114,684 budget amendment was to transfer the released Northwest Energy tax protest monies to capital reserves. The budget as originally adopted required the use of \$1,395,122 of the reserves while the revised amendment utilized \$2,029,722 of the reserves, the year end actual utilized \$394,055 of the reserves. The significant variances between budget and actual are as follows:

1. The County received PILT funding of 641,876 which was not expected.
2. The County did not utilize \$1,147,434 of the expenditure budget. This was due to savings by departments and projects budgeted that were not completed by year end. The completion of these projects has been budgeted in the FY2010 budget.

**Capital Asset and Debt Administration**

**Capital Assets** Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2009, amounts to \$42,960,620 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

	<b>CASCADE COUNTY'S CAPITAL ASSETS (net of depreciation)</b>					
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
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	833,017	5,444,946	-	252,981	833,017	5,697,927
Buildings	22,763,561	16,499,299	5,510,469	5,689,361	28,274,030	22,188,660
Improvements Other Than Buildings	89,508	98,586	2,132,913	2,067,537	2,222,421	2,166,123
Machinery and Equipment	3,274,539	2,763,188	17,768	187,625	3,292,307	2,950,813
Infrastructure	4,414,626	4,048,508	-	-	4,414,626	4,048,508
<b>Total</b>	<b>\$ 35,214,790</b>	<b>\$ 32,694,066</b>	<b>\$ 7,745,831</b>	<b>\$ 8,282,185</b>	<b>\$ 42,960,621</b>	<b>\$ 40,976,251</b>

Additional information on Cascade County's capital assets can be found in note IV.E on pages 39-40 of this report.

**Cascade County, Montana  
Management's Discussion and Analysis  
For the Year Ended June 30, 2009**

**Long-term Debt** At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$7,134,403. Of this amount, \$6,850,000 comprises of debt backed by the full faith and credit of the County and \$284,403 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. In addition, the County had \$1,938,298 in loans; \$1,918,656 in compensated absences and \$29,783 in capital leases.

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

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
	General Obligation Bonds	\$ 6,850,000	\$ 7,940,000	\$ -	\$ -	\$ 6,850,000
Special Assessment Debt with Governmental Commitment	284,403	689,267	-	-	284,403	689,267
<b>Total</b>	<b>\$ 7,134,403</b>	<b>\$ 8,629,267</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,134,403</b>	<b>\$ 8,629,267</b>

Cascade County's total debt was increased by \$787,023 (7.7%) during the current fiscal year.

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

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 \$51,205,364 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 40-43 of this report.

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

- The unemployment rate for Cascade County is currently 5.1 percent, which is the same when compared to a year ago. This compares favorably to the state's average unemployment rate of 5.9 percent and favorably to the national average of 6.4 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 was 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 2010 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to \$2,124,011. Cascade County has appropriated \$894,336 of this amount for spending in the 2010 fiscal year budget. It is intended that this use of available fund balance will allow the County to provide current level of services and provide Public Safety with additional funding in the 2010 fiscal year.

**Requests for Information**

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF NET ASSETS**  
**June 30, 2009**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,799,208	\$ 2,442	\$ 8,801,650
Taxes and assessments receivable	3,451,950	83,601	3,535,551
Inventory	-	8,274	8,274
Other receivables	2,317,217	37,921	2,355,138
Prepaid expenses	-	1,931	1,931
Deferred Charges	98,248	-	98,248
Restricted cash and cash equivalents	72,137	-	72,137
Capital assets (net of accumulated depreciation):			
Land	641,255	84,681	725,936
Land Easements	3,198,284	-	3,198,284
Construction in progress	833,017	-	833,017
Buildings	22,763,560	5,510,469	28,274,029
Improvements other than buildings	89,508	2,132,913	2,222,421
Machinery and equipment	3,274,539	17,768	3,292,307
Infrastructure	4,414,626	-	4,414,626
<b>Total Assets</b>	<b>49,953,549</b>	<b>7,880,000</b>	<b>57,833,549</b>
<b>LIABILITIES</b>			
Short-term payables	\$ 1,225,637	\$ 64,652	\$ 1,290,289
Unearned revenue	-	367,396	367,396
Current portion of long-term debt	1,002,007	-	1,002,007
Noncurrent liabilities:			
General obligation bonds	6,255,000	-	6,255,000
Special assessment debt	281,253	-	281,253
Loans	1,736,526	-	1,736,526
Compensated absences	1,710,976	34,400	1,745,376
Capital lease obligations	17,807	-	17,807
<b>Total Liabilities</b>	<b>12,229,206</b>	<b>466,448</b>	<b>12,695,654</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	26,655,827	7,745,831	32,201,658
Restricted for:			
Capital Improvements	1,028,306	-	1,028,306
Debt service	831,068	-	831,068
General Government	613,999	-	613,999
Public Safety	621,113	-	621,113
Public Works	715,068	-	715,068
Public Health	992,788	-	992,788
Social & Economic Services	227,780	-	227,780
Cultural & Recreation	110,350	-	110,350
Housing & Community Development	203,792	-	203,792
Miscellaneous	161,241	-	161,241
Unrestricted	5,563,011	(332,279)	7,430,732
<b>Total Net Assets</b>	<b>\$ 37,724,343</b>	<b>\$ 7,413,552</b>	<b>\$ 45,137,895</b>

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

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2009**

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating	Capital Grants	Governmental Activities	Business-type Activities	Total
			Grants and Contributions	and Contributions			
<b>Governmental Activities:</b>							
General Government	\$ 7,217,468	\$ 1,206,610	\$ 293,023	\$ -	\$ (5,717,835)	\$ -	\$ (5,717,835)
Public safety	12,601,097	6,052,720	568,884	-	(5,979,493)	-	(5,979,493)
Public works	6,651,090	633,356	1,751,770	4,617	(4,261,347)	-	(4,261,347)
Public health	5,050,766	1,512,372	2,197,207	-	(1,341,187)	-	(1,341,187)
Social and economic services	2,557,053	158,966	1,537,354	-	(860,733)	-	(860,733)
Culture and recreation	649,725	3,363	131,118	3,470	(511,774)	-	(511,774)
Housing and community development	323,017	32,473	-	-	(290,544)	-	(290,544)
Conservation of natural resources	26,898	-	13,833	-	(13,065)	-	(13,065)
Miscellaneous	395,637	254	-	-	(395,383)	-	(395,383)
Interest on long-term debt	361,945	189,159	-	-	(172,786)	-	(172,786)
Total governmental activities	<u>35,834,696</u>	<u>9,789,273</u>	<u>6,493,189</u>	<u>8,087</u>	<u>(19,544,147)</u>	<u>-</u>	<u>(19,544,147)</u>
<b>Business-type activities:</b>							
Montana ExpoPark	4,391,617	2,806,384	-	-	-	(1,585,233)	(1,585,233)
Solid Waste	817,370	695,344	-	-	-	(122,026)	(122,026)
Water Operating	46,120	48,127	-	-	-	2,007	2,007
Total business-type activities	<u>5,255,107</u>	<u>3,549,855</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,705,252)</u>	<u>(1,705,252)</u>
Total government	<u>\$ 41,189,803</u>	<u>\$ 13,339,128</u>	<u>\$ 6,493,189</u>	<u>\$ 8,087</u>	<u>\$ (19,544,147)</u>	<u>\$ (1,705,252)</u>	<u>\$ (21,249,399)</u>
<b>General Revenues:</b>							
Property taxes					18,621,672	-	18,621,672
Intergovernmental					1,256,786	-	1,256,786
Investment Income					198,436	5,430	203,866
Miscellaneous					397,273	-	397,273
Gain on sale of assets					-	112,887	112,887
Transfers					(776,369)	776,369	-
Total general revenues and transfers					<u>19,697,798</u>	<u>894,686</u>	<u>20,592,484</u>
Change in net assets					<u>153,651</u>	<u>(810,566)</u>	<u>(656,915)</u>
Net assets - beginning of year					<u>37,570,692</u>	<u>8,224,118</u>	<u>45,794,810</u>
Net assets - end of year					<u>\$ 37,724,343</u>	<u>\$ 7,413,552</u>	<u>\$ 45,137,895</u>

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

**CASCADE COUNTY, MONTANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2009**

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 319,460	\$ -	\$ 3,730,426	\$ 4,049,886
Restricted cash and cash equivalents	-	19,720	-	19,720
Taxes and assessments receivable	448,781	399,150	2,604,019	3,451,950
Other receivables	53,381	820,628	1,443,208	2,317,217
Due from other funds	1,884,988	-	510,371	2,395,359
Total Assets	\$ 2,706,610	\$ 1,239,498	\$ 8,288,024	\$ 12,234,132
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Short-term payables	\$ 133,818	\$ 212,985	\$ 464,580	\$ 811,383
Due to other funds	-	1,025,220	1,370,139	2,395,359
Deferred revenue	448,781	399,150	2,604,019	3,451,950
Total Liabilities	582,599	1,637,355	4,438,738	6,658,692
Fund Balances:				
Reserved				
Debt Service	-	-	831,068	831,068
Capital Improvement	-	-	1,028,306	1,028,306
General Government	-	-	613,999	613,999
Public Safety	-	356,837	264,276	621,113
Public Works	-	-	715,068	715,068
Public Health	-	-	992,788	992,788
Social & Economic Services	-	-	227,780	227,780
Cultural & Recreation	-	-	110,350	110,350
Housing & Community Development	-	-	203,792	203,792
Miscellaneous	-	-	161,241	161,241
Unreserved				
General Fund	2,124,011	-	-	2,124,011
Special Revenue Funds	-	(754,694)	(299,371)	(1,054,065)
Debt Service Funds	-	-	(406,607)	(406,607)
Capital Project Funds	-	-	(593,404)	(593,404)
Total Fund Balances	2,124,011	(397,857)	3,849,286	5,575,440
Total Liabilities and Fund Balances	\$ 2,706,610	\$ 1,239,498	\$ 8,288,024	

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.	35,090,790
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in the funds.	3,451,950
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.	4,522,733
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in funds.	(10,916,570)
Net assets of governmental activities	\$ 37,724,343

**CASCADE COUNTY, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED June 30, 2009**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Taxes and special assessments	\$ 4,903,124	\$ 3,233,677	\$ 10,590,679	\$ 18,727,480
Licenses and permits	3,905	-	89,746	93,651
Intergovernmental	1,436,905	29,104	6,604,042	8,070,051
Charges for services	553,223	5,234,882	2,190,923	7,979,028
Fines and forfeitures	414,420	-	61,716	476,136
Investment income	96,396	722	43,745	140,863
Miscellaneous	9,103	36,644	1,006,841	1,052,588
Internal Services	48,557	-	-	48,557
<b>Total Revenues</b>	<u>7,465,633</u>	<u>8,535,029</u>	<u>20,587,692</u>	<u>36,588,354</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	4,246,315	-	770,354	5,016,669
Supplies/services/materials, etc.	1,291,848	-	423,433	1,715,281
<b>Public Safety:</b>				
Personal services	57,585	6,795,801	1,140,892	7,994,278
Supplies/services/materials, etc.	18,843	2,608,215	798,011	3,425,069
<b>Public Works:</b>				
Personal services	-	-	2,364,457	2,364,457
Supplies/services/materials, etc.	128,489	-	3,806,460	3,934,949
<b>Public Health:</b>				
Personal services	-	37,676	3,193,411	3,231,087
Supplies/services/materials, etc.	-	7,712	1,491,689	1,499,401
<b>Social and Economic Services:</b>				
Personal services	-	-	1,318,565	1,318,565
Supplies/services/materials, etc.	73,188	-	995,251	1,068,439
<b>Culture and Recreation:</b>				
Personal services	-	-	41,066	41,066
Supplies/services/materials, etc.	-	-	596,539	596,539
<b>Housing and Community Development:</b>				
Personal services	-	-	248,332	248,332
Supplies/services/materials, etc.	-	-	46,331	46,331
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	24,077	24,077
Supplies/services/materials, etc.	-	-	1,117	1,117
Miscellaneous	125,821	-	263,552	389,373
Capital Expenditures	75,051	-	3,562,935	3,637,986
<b>Debt Service:</b>				
Principal	-	-	2,918,644	2,918,644
Interest	2,734	-	324,736	327,470
<b>Total Expenditures</b>	<u>6,019,874</u>	<u>9,449,404</u>	<u>24,329,852</u>	<u>39,799,130</u>
<b>Excess of revenues over (under) expenditures</b>	1,445,759	(914,375)	(3,742,160)	(3,210,776)
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of Capital Lease	-	-	28,320	28,320
Proceeds from notes/loans/intercap	-	-	1,703,237	1,703,237
Transfers in	332,799	269,681	4,529,924	5,132,404
Transfers out	(2,172,613)	(110,000)	(3,818,703)	(6,101,316)
Total other financing sources (uses)	<u>(1,839,814)</u>	<u>159,681</u>	<u>2,442,778</u>	<u>762,645</u>
<b>Net Change in Fund Balance</b>	(394,055)	(754,694)	(1,299,382)	(2,448,131)
Fund Balance, beginning of year	2,518,066	356,837	5,148,668	8,023,571
Fund Balance, end of year	<u>\$ 2,124,011</u>	<u>\$ (397,857)</u>	<u>\$ 3,849,286</u>	<u>\$ 5,575,440</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, 2009**

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

Net change in fund balances - total governmental funds (page 20)	\$ (2,448,131)
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.	2,799,571
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.	1,341,345
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(113,034)
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.	(1,871,954)
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.	(322,166)
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>768,020</u>
Change in net assets of governmental activities (page 18)	<u><u>\$ 153,651</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, 2009**

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 4,879,699	\$ 4,994,383	\$ 4,903,124	\$ (91,259)
Licenses and permits	13,000	13,000	3,905	(9,095)
Intergovernmental	813,574	813,574	1,436,905	623,331
Charges for services	463,035	463,035	553,223	90,188
Fines and forfeitures	358,000	358,000	414,420	56,420
Investment income	335,714	335,714	96,396	(239,318)
Miscellaneous	-	-	9,103	9,103
Internal Services	-	-	48,557	48,557
<b>Total Revenues</b>	<u>6,863,022</u>	<u>6,977,706</u>	<u>7,465,633</u>	<u>487,927</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	4,233,070	4,256,804	4,246,315	10,489
Supplies/services/materials, etc.	2,092,015	2,078,461	1,291,848	786,613
<b>Public Safety:</b>				
Personal services	56,507	56,507	57,585	(1,078)
Supplies/services/materials, etc.	23,616	23,616	18,843	4,773
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	200,000	200,000	128,489	71,511
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	105,000	105,000	73,188	31,812
<b>Miscellaneous</b>	140,000	140,000	125,821	14,179
<b>Capital Expenditures</b>	121,000	116,920	75,051	41,869
<b>Debt Service:</b>				
Principal	190,000	190,000	-	190,000
Interest	-	-	2,734	(2,734)
<b>Total Expenditures</b>	<u>7,161,208</u>	<u>7,167,308</u>	<u>6,019,874</u>	<u>1,147,434</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(298,186)</u>	<u>(189,602)</u>	<u>1,445,759</u>	<u>1,635,361</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	332,799	332,799	332,799	-
Transfers out	(1,429,735)	(2,172,919)	(2,172,613)	306
Total other financing sources (uses)	<u>(1,096,936)</u>	<u>(1,840,120)</u>	<u>(1,839,814)</u>	<u>306</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,395,122)</u>	<u>\$ (2,029,722)</u>	<u>(394,055)</u>	<u>\$ 1,635,667</u>
Fund Balance, beginning of year			2,518,066	
Fund Balance, end of year			<u>\$ 2,124,011</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, 2009**

	<b>PUBLIC SAFETY</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 3,189,052	\$ 3,271,511	\$ 3,233,677	\$ (37,834)
Licenses and permits	-	-	-	-
Intergovernmental	30,000	30,000	29,104	(896)
Charges for services	5,304,613	5,304,613	5,234,882	(69,731)
Fines and forfeitures	-	-	-	-
Investment income	-	-	722	722
Miscellaneous	48,956	48,956	36,644	(12,312)
<b>Total Revenues</b>	<u>8,572,621</u>	<u>8,655,080</u>	<u>8,535,029</u>	<u>(120,051)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	6,830,536	6,830,536	6,795,801	34,735
Supplies/services/materials, etc.	2,208,720	2,295,151	2,608,215	(313,064)
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	38,295	38,295	37,676	619
Supplies/services/materials, etc.	11,182	7,210	7,712	(502)
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>9,088,733</u>	<u>9,171,192</u>	<u>9,449,404</u>	<u>(278,212)</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(516,112)</u>	<u>(516,112)</u>	<u>(914,375)</u>	<u>(398,263)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	269,681	269,681	269,681	-
Transfers out	(110,000)	(110,000)	(110,000)	-
Total other financing sources (uses)	<u>159,681</u>	<u>159,681</u>	<u>159,681</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (356,431)</u>	<u>\$ (356,431)</u>	<u>(754,694)</u>	<u>\$ (398,263)</u>
Fund Balance, beginning of year			356,837	
Fund Balance, end of year			<u>\$ (397,857)</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, 2009**

	<u>Business-type Activities-Enterprise Funds</u>				Governmental Activities- Internal Service Funds
	Water Operating	Solid Waste Disposal	Montana Expopark	Totals	
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 2,442	\$ -	\$ -	\$ 2,442	\$ 4,749,322
Taxes and assessments receivable	-	83,601	-	83,601	-
Inventory	-	-	8,274	8,274	-
Other receivables	-	-	37,921	37,921	-
Prepaid expenses	-	1,931	-	1,931	-
Due from other funds	26,433	-	-	26,433	-
Total current assets	<u>28,875</u>	<u>85,532</u>	<u>46,195</u>	<u>160,602</u>	<u>4,749,322</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	-	-	-	-	52,417
Capital Assets:					
Land	-	47,379	37,302	84,681	-
Buildings	-	140,974	10,146,343	10,287,317	-
Improvements other than buildings	7,769	58,397	4,296,029	4,362,195	-
Machinery & Equipment	-	7,650	260,821	268,471	250,689
Less accumulated depreciation	(2,960)	(86,889)	(7,166,984)	(7,256,833)	(126,690)
Total capital assets (net accumulated depreciatio	<u>4,809</u>	<u>167,511</u>	<u>7,573,511</u>	<u>7,745,831</u>	<u>123,999</u>
Total noncurrent assets	<u>4,809</u>	<u>167,511</u>	<u>7,573,511</u>	<u>7,745,831</u>	<u>176,416</u>
Total assets	<u>33,684</u>	<u>253,043</u>	<u>7,619,706</u>	<u>7,906,433</u>	<u>4,925,738</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Short-term payables	-	-	64,652	64,652	386,176
Due to other funds	-	6,288	20,145	26,433	-
Deferred revenue	-	-	367,396	367,396	-
Total current liabilities	<u>-</u>	<u>6,288</u>	<u>452,193</u>	<u>458,481</u>	<u>386,176</u>
Long-term liabilities:					
Compensated absences payable	-	-	34,400	34,400	16,829
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>34,400</u>	<u>34,400</u>	<u>16,829</u>
Total Liabilities	<u>-</u>	<u>6,288</u>	<u>486,593</u>	<u>492,881</u>	<u>403,005</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	4,809	167,511	7,573,511	7,745,831	123,999
Restricted for Equipment replacement	-	-	-	-	52,417
Unrestricted	28,875	79,244	(440,398)	(332,279)	4,346,317
Total net assets	<u>\$ 33,684</u>	<u>\$ 246,755</u>	<u>\$ 7,133,113</u>	<u>\$ 7,413,552</u>	<u>\$ 4,522,733</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, 2009**

	<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>	
<b>OPERATING REVENUES</b>					
Charges for services	48,127	15,620	2,038,206	2,101,953	-
Miscellaneous	-	1,140	768,178	769,318	254
Special assessments	-	678,584	-	678,584	-
Internal services	-	-	-	-	3,440,958
Total operating revenues	<u>48,127</u>	<u>695,344</u>	<u>2,806,384</u>	<u>3,549,855</u>	<u>3,441,212</u>
<b>OPERATING EXPENSES</b>					
Personal services	5,958	45,068	562,780	613,806	55,266
Supplies and materials	2,396	10,732	206,549	219,677	458,535
Purchased services	33,796	750,130	2,867,753	3,651,679	20,715
Building materials	-	-	168,975	168,975	-
Fixed charges	2,860	1,525	135,820	140,205	2,373,710
Depreciation	<u>1,110</u>	<u>9,915</u>	<u>449,740</u>	<u>460,765</u>	<u>10,619</u>
Total operating expenses	<u>46,120</u>	<u>817,370</u>	<u>4,391,617</u>	<u>5,255,107</u>	<u>2,918,845</u>
Operating income (loss)	<u>2,007</u>	<u>(122,026)</u>	<u>(1,585,233)</u>	<u>(1,705,252)</u>	<u>522,367</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Gain / (Loss) on Sale of Assets	-	112,887	-	112,887	-
Interest revenue	<u>420</u>	<u>1,646</u>	<u>3,364</u>	<u>5,430</u>	<u>57,573</u>
Total nonoperating revenues (expenses)	<u>420</u>	<u>114,533</u>	<u>3,364</u>	<u>118,317</u>	<u>57,573</u>
Income (loss) before operating transfers	2,427	(7,493)	(1,581,869)	(1,586,935)	579,940
Transfers out	-	(4,462)	(67,358)	(71,820)	-
Transfers in	<u>-</u>	<u>-</u>	<u>848,189</u>	<u>848,189</u>	<u>188,080</u>
Increase (decrease) in net assets	2,427	(11,955)	(801,038)	(810,566)	768,020
Total net assets - beginning of year	<u>31,257</u>	<u>258,710</u>	<u>7,934,151</u>	<u>8,224,118</u>	<u>3,754,713</u>
Total net assets - end of year	<u>\$ 33,684</u>	<u>\$ 246,755</u>	<u>\$ 7,133,113</u>	<u>\$ 7,413,552</u>	<u>\$ 4,522,733</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, 2009**

	<u>Business-type Activities - Enterprise Funds</u>				<b>Governmental</b>
	<u>Water</u>	<u>Solid</u>	<u>Montana</u>	<u>Total</u>	<u>Internal</u>
	<u>Operating</u>	<u>Waste</u>	<u>ExpoPark</u>		<u>Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 48,127	\$ 709,475	\$ 2,532,461	\$ 3,290,063	\$ -
Receipts from interfund services provided	-	-	-	-	3,441,212
Payments to suppliers	(42,049)	(857,393)	(3,226,085)	(4,125,527)	(2,813,005)
Payments to employees	(5,958)	(66,019)	(343,741)	(415,718)	(55,096)
Net cash provided (used) by operating activities	<u>120</u>	<u>(213,937)</u>	<u>(1,037,365)</u>	<u>(1,251,182)</u>	<u>573,111</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfer to other funds	-	-	(55,123)	(55,123)	-
Sale of Assets	-	206,003	-	206,003	-
Transfer from other funds	-	-	1,100,000	1,100,000	85,163
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>206,003</u>	<u>1,044,877</u>	<u>1,250,880</u>	<u>85,163</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest and dividends received	<u>420</u>	<u>1,646</u>	<u>7,811</u>	<u>9,877</u>	<u>57,573</u>
Net cash provided (used) by investing activities	<u>420</u>	<u>1,646</u>	<u>7,811</u>	<u>9,877</u>	<u>57,573</u>
Net increase (decrease) in cash and cash equivalents	540	(6,288)	15,323	9,575	715,847
Cash and cash equivalents, July 1, 2008	<u>28,335</u>	<u>-</u>	<u>372,098</u>	<u>400,433</u>	<u>4,085,892</u>
Cash and cash equivalents, June 30, 2009	<u>\$ 28,875</u>	<u>\$ (6,288)</u>	<u>\$ 387,421</u>	<u>\$ 410,008</u>	<u>\$ 4,801,739</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>					
Operating income (loss)	\$ 2,007	\$ (122,026)	\$ (1,553,684)	(1,673,703)	\$ 522,367
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	1,110	9,915	470,593	481,618	10,619
(Increase) decrease in accounts receivable	-	-	53,937	53,937	76,332
(Increase) decrease in taxes receivable	-	14,644	-	14,644	-
(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)	(22,654)	69,996	44,345	20,712
Increase (decrease) in Due to other funds	-	(72,352)	-	(72,352)	(57,089)
Increase (decrease) in Deferred revenue	-	(513)	(96,174)	(96,687)	-
Increase (decrease) Compensated absences payable	-	(20,951)	749	(20,202)	170
Total adjustments	<u>(1,887)</u>	<u>(91,911)</u>	<u>516,319</u>	<u>422,521</u>	<u>50,744</u>
Net cash provided (used) by operating activities	<u>\$ 120</u>	<u>\$ (213,937)</u>	<u>\$ (1,037,365)</u>	<u>\$ (1,251,182)</u>	<u>\$ 573,111</u>
<b>Noncash investing, capital, and financing activities:</b>					
Contributions of capital assets from governmental funds			<u>\$ 252,981</u>		<u>\$ 102,197</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, 2009**

	External Investment Pool	Private Purpose Trusts	Agency Funds Composite
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 15,458,523	\$ 323,329	\$ 2,577,626
Taxes and assessments receivable	-	-	9,471,166
Other receivables	-	-	33,605
Tax deed land	-	-	55,218
Total Assets	<u>15,458,523</u>	<u>316,984</u>	<u>12,137,615</u>
<b>LIABILITIES</b>			
Short-term payables	-	-	1,508,230
Due to other governments	-	-	10,629,385
Total Liabilities	<u>-</u>	<u>-</u>	<u>12,137,615</u>
<b>NET ASSETS</b>			
Held in trust for pool participants	<u>\$ 15,458,523</u>		
Held in trust for private purpose trusts		<u>\$ 323,329</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, 2009**

	External Investment Pool	Private Purpose Trust Funds
	<u>                    </u>	<u>                    </u>
<b>ADDITIONS</b>		
Contributions:		
Fines & Forfeitures	\$ -	\$ 860,902
Miscellaneous		701,836
Participants	<u>69,171,868</u>	<u>-</u>
Total Contributions	<u>69,171,868</u>	<u>1,562,738</u>
 Investment Earnings:		
Interest	224,490	-
Less investment expense	<u>4,490</u>	<u>-</u>
Net investment earnings	<u>220,000</u>	<u>-</u>
Total additions	<u>69,391,868</u>	<u>1,562,738</u>
 <b>DEDUCTIONS</b>		
General Government	-	1,081,152
Public Safety	-	589,335
Distribution to participants	<u>67,529,343</u>	<u>-</u>
Total Deductions	<u>67,529,343</u>	<u>1,670,487</u>
Change in Net Assets	1,862,525	(107,749)
Net assets - beginning of year	<u>13,595,998</u>	<u>424,733</u>
Net assets - end of year	<u>\$ 15,458,523</u>	<u>\$ 316,984</u>

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

COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009

**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 OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009

**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 has been discontinued due to not being able to provide the service at a more reasonable cost than the public sector. The final fund is for the County's self insured health plan. The County's health insurance committee recommends the premium rate and benefits yearly for the Board of Commissioners' approval.

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, 2009**

**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.

**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 \$2,200,000 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, 2009**

**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 1/4 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, 2009**

**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 are as follows:

Capital Outlay	\$ 3,637,986
Infrastructure Improvements	575,354
Depreciation Expense	<u>(1,413,769)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ 2,799,571</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 \$1,341,345 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 are as follows:

Principal repayments:	
Deferred Charges	\$ (18,654)
General obligation debt	(1,837,479)
Accrued interest adjustment	<u>(15,821)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (1,871,954)</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, 2009**

**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, 2009.

**B. Excess of expenditures over appropriations**

During FY2009 Public Safety overspent its approved budget by \$278,212. At the end of May 2009 the department had spent 91% of its budget authority which is one percent below the percent of year completed. In June the department spent approximately \$1,408,000 for the month, bringing the budget to 103% of the authorized budget.

**C. Deficit fund equity**

**1. Governmental Funds**

- (1) **Public Safety** - The Public Safety fund had a negative fund balance of \$397,857. This fund missed its projected revenues by approximately \$100,000 and overspent the budget authority by \$278,212. The County will budget this fund in the following year to bring the fund to a positive fund balance as long as revenue and expenditure forecasts are appropriate.
- (2) **State Fair** - This fund reserves were at a negative \$8,096 due to a miscalculation in the amount available to transfer. The County will budget this fund in the following year to give the fund a positive fund balance.
- (3) **Juvenile Detention Center** - This department did not hold as many County Juveniles as expected therefore ended the year with a negative reserve of \$31,932. The County will budget positive reserves for this fund.
- (4) **Rocky Mountain HIDTA** - This grant had a negative fund balance of \$983. The County believes that the fund will be in balance at the end of the next fiscal year.
- (5) **Fetal Alcohol Spectrum** - This fund overspent grant revenues by \$609 therefore, creating a negative reserve. The amount will be transferred to make the fund whole during the next fiscal year.
- (6) **Women, Infants, and Children** - This grant had a negative fund balance of \$8,558. Due to new management the County believes that the fund will be in balance at the end of the next fiscal year.
- (7) **Retired Senior Citizens Program (RSVP)** - This program had a negative reserve of \$3,547. 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 \$27,819. This was caused by delinquent or 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 remain in debt until the above tax funds are received by the County.
- (9) **County Shops** - The fund had a negative reserve of \$355,720 at the end of the fiscal year. This was caused by completion estimates made by the project director were inadequate and the County could not transfer additional money in to cover the project. The project was completed prior to the County setting the budget and adequate funds were budgeted to bring the fund to a neutral fund balance.
- (10) **CTEP** - This capital project fund had a negative reserve of \$7,707. Adequate funds are available to the fund to bring the fund to a neutral fund balance.
- (11) **Capital Improvement Grants** - This grant had a negative reserve of \$4,394. The County believes that the fund will be in balance at the end of the next fiscal year.

**2. Internal Service Funds**

- (1) **County Printer** - The County Printer had a negative fund balance of \$7,392. 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, 2009**

**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, 2009, was as follows:

	Carrying	Risk		
	Amount	1	2	3
a. Cash on hand/Petty cash	\$ 442,573	\$ 442,573	\$ -	\$ -
b. Cash in banks -				
(1) Demand deposits	606,220	193,968	412,252	-
(2) Certificates of deposit	214,421	-	214,421	-
(3) Repurchase agreements	4,839,805	-	4,839,805	-
c. STIP	25,482,690	-	-	-
<b>TOTAL</b>	<b>\$ 31,585,709</b>	<b>\$ 636,541</b>	<b>\$ 5,466,478</b>	<b>\$ -</b>

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

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

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

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

Montana Statutes recommend that the County have pledged securities for the uninsured or unguaranteed portion of the deposits as follows: (1) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more or (2) securities equal to 100% of the uninsured deposits if the institution in which deposits are made has a net worth to total assets ratio of less than 6%. The amount of collateral exceeded the amount recommended by State Statutes for all 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, 2009

**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, \$2,077,617; Special Revenue Funds, \$(45,782); Debt Service Funds, \$339,838; Capital Project Funds, \$345,869; Proprietary Fund-Enterprise, \$2,302, and Proprietary Fund-Internal Service, \$4,465,760 for a total of \$7,185,604.

(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 \$15,485,523 at June 30, 2009. 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 pool's share cost. The County has not provided or obtained any legally binding guarantees during the fiscal year ended June 30, 2009, 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, 2009, the administrative fee charged was \$8,380.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

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

**B. External Investment Pool, continued**

Composition of the external pool at June 30, 2009, is as follows:

7130-Contested Taxes	\$	699,756
7131-Contested Tax Interest		(214,579)
7162-Construction Lien Bond		2,992,989
7230-Fort Shaw Irrigation		52,846
7250-West Great Falls Flood Control		20,827
7252-West Great Falls Flood Maintenance		122,426
7285-Gore Hill Water District		404
7310-Black Eagle Fire Department		124,086
7350-Transit District		2,186,756
7360-North Central Learning Resource Center		77,598
7529-Elementary Equalization		29,151
7530-Elementary Equal Non-Levy		52,763
7531-High School Equalization		19,433
7532-High School Non-Levy		35,175
7701- District 1 Great Falls		1,941,593
7703-District 3 Cascade		815,728
7705-District 5 Centerville		1,011,054
7729-District 29 Belt		1,416,522
7755-District 55 Sun River		1,359,631
7774-District 74 Vaughn		418,556
7785-District 85 Ulm		320,751
7795-District 95 Deep Creek		48,695
7820-High School Transportation		262,108
7830-High School Retirement		539,267
7840-Elementary Retirement		1,124,987
Total External Pool	\$	<u>15,458,523</u>

Condensed 2009 financial information for the County's investment pool is as follows:

	External Participants	Internal Participants	Combined
<b>Statement of Net Assets</b>			
Assets:			
Cash equivalents	\$ 15,458,523	\$ 7,185,605	\$ 22,644,128
Liabilities and Net Assets:			
County funds	\$ -	\$ 7,185,605	\$ 7,185,605
External participants	15,458,523	-	15,458,523
Total liabilities and net assets	<u>\$ 15,458,523</u>	<u>\$ 7,185,605</u>	<u>\$ 22,644,128</u>
<b>Statement of Changes in Net Assets</b>			
Investment income	\$ 224,491	\$ 194,529	\$ 419,020
Participant investment in pool	69,171,867	38,527,563	107,699,430
Distribution to participants	(67,529,343)	(38,216,962)	(105,746,305)
Administrative expense	(4,490)	(3,890)	(8,380)
Increase/(Decrease) in net assets	1,862,525	501,240	2,363,765
Net assets, beginning of year	13,595,998	6,684,365	20,280,363
Net assets, end of year	<u>\$ 15,458,523</u>	<u>\$ 7,185,605</u>	<u>\$ 22,644,128</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

**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, 2009, were within the legal limits. The tax levies were based upon a taxable valuation of \$123,562,036.

Current tax collections for the year ended June 30, 2009, were approximately 93.46% of the amount levied.

**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	\$ 1,025,220
	Nonmajor Governmental Funds	<u>859,768</u>
		<u>\$ 1,884,988</u>
Nonmajor Governmental Funds	Nonmajor Governmental Funds	<u>\$ 510,371</u>
Water Operating	Solid Waste Disposal	\$ 6,288
	Montana ExpoPark	<u>20,145</u>
		<u>\$ 26,433</u>

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	Nonmajor Governmental	Internal Service Funds	GFAAG	Montana ExpoPark	Total
Transfer out:							
General Fund	\$ -	\$ -	\$ 2,101,336	\$ 71,277	\$ -	\$ -	\$ 2,172,613
Public Safety	-	-	110,000	-	-	-	110,000
Nonmajor Governmental	332,799	269,681	2,251,230	116,803	-	848,189	3,818,702
Solid Waste	-	-	-	-	4,462	-	4,462
Montana ExpoPark	-	-	67,358	-	-	-	67,358
Total	<u>\$ 332,799</u>	<u>\$ 269,681</u>	<u>\$ 4,529,924</u>	<u>\$ 188,080</u>	<u>\$ 4,462</u>	<u>\$ 848,189</u>	<u>\$ 6,173,135</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

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

**E. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 641,255	\$ -	\$ -	\$ 641,255
Land easements	3,198,284	-	-	3,198,284
Construction in progress	<u>5,444,946</u>	<u>-</u>	<u>4,611,929</u>	<u>833,017</u>
Total capital assets not being depreciated	<u>9,284,485</u>	<u>-</u>	<u>4,611,929</u>	<u>4,672,556</u>
Capital assets being depreciated:				
Buildings	20,908,749	6,691,799	-	27,600,548
Improvements other than buildings	184,385	-	-	184,385
Machinery and equipment	8,041,706	1,383,518	482,636	8,942,588
Infrastructure	<u>21,217,783</u>	<u>575,354</u>	<u>-</u>	<u>21,793,137</u>
Total Capital assets being depreciated	<u>50,352,623</u>	<u>8,650,671</u>	<u>482,636</u>	<u>58,520,658</u>
Less accumulated depreciation for:				
Buildings	4,409,450	427,537	-	4,836,987
Improvements other than buildings	85,799	9,078	-	94,877
Machinery and equipment	5,278,518	806,954	417,423	5,668,049
Infrastructure	<u>17,169,275</u>	<u>209,236</u>	<u>-</u>	<u>17,378,511</u>
Total accumulated depreciation	<u>26,943,042</u>	<u>1,452,805</u>	<u>417,423</u>	<u>27,978,424</u>
Total Capital assets being depreciated, net	<u>23,409,581</u>	<u>7,197,866</u>	<u>65,213</u>	<u>30,542,234</u>
Governmental activities capital assets, net	<u>\$ 32,694,066</u>	<u>\$ 7,197,866</u>	<u>\$ 4,677,142</u>	<u>\$ 35,214,790</u>
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 84,681	\$ -	\$ -	\$ 84,681
Construction in process	<u>252,981</u>	<u>-</u>	<u>252,981</u>	<u>-</u>
Total capital assets not being depreciated	<u>337,662</u>	<u>-</u>	<u>252,981</u>	<u>84,681</u>
Capital assets being depreciated:				
Buildings	10,205,718	81,600	-	10,287,318
Improvements other than buildings	4,100,396	261,799	-	4,362,195
Machinery and equipment	<u>795,321</u>	<u>13,172</u>	<u>540,021</u>	<u>268,472</u>
Total Capital assets being depreciated	<u>15,101,435</u>	<u>356,571</u>	<u>540,021</u>	<u>14,917,985</u>
Less accumulated depreciation for:				
Buildings	4,516,357	260,492	-	4,776,849
Improvements other than buildings	2,032,859	196,423	-	2,229,282
Machinery and equipment	<u>607,696</u>	<u>3,850</u>	<u>360,842</u>	<u>250,704</u>
Total accumulated depreciation	<u>7,156,912</u>	<u>460,765</u>	<u>360,842</u>	<u>7,256,835</u>
Total capital assets being depreciated, net	<u>7,944,523</u>	<u>(104,194)</u>	<u>179,179</u>	<u>7,661,150</u>
Business-type activities capital assets, net	<u>\$ 8,282,185</u>	<u>\$ (104,194)</u>	<u>\$ 432,160</u>	<u>\$ 7,745,831</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

**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	\$	123,781
Public safety		582,609
Public works		581,739
Public health		63,081
Social and economic services		51,853
Housing and Community Development		10,706
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets		<u>10,619</u>
Total depreciation expense - governmental activities		<u>\$ 1,424,388</u>
Business-type activities		
Water Operating	\$	1,110
Solid Waste		9,915
Montana Expo Park		<u>449,740</u>
Total depreciation expense - business-type activities		<u>\$ 460,765</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, 2009 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term Years	Final Maturity	Bonds Issued	Outstanding June 30, 2009	Annual Serial Payment
Fair Refunding Bonds Series 2001	11/15/01	2.15-4.15%	12 years	07/01/13	\$ 5,855,000	\$ 2,200,000	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>4,650,000</u>	Varies
Total G.O. Bonds					<u>\$ 12,265,000</u>	<u>\$ 6,850,000</u>	

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

**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:

	Year Ending June 30	Principal	Interest	Total
	2010	595,000	259,485	854,485
	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>\$ 6,850,000</u>	<u>\$ 974,503</u>	<u>\$ 7,824,503</u>

**2. Special Assessment Bonds**

Bonds payable at June 30, 2008 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of Bond	Final Maturity	Bonds Issued	Outstanding June 30, 2009	Annual Serial Payment
RSID #41 Park Garden Estates					\$ 64,000	\$ 24,403	\$ 7,940
Pooled RSID Bonds	09/15/92	4-6.5%	20 years	07/01/13	530,000	95,000	6,329
Pooled RSID Bonds	09/12/95	4.5-6.25%	15 years	08/01/11	<u>1,655,000</u>	<u>165,000</u>	Varies
Total					<u>\$ 2,249,000</u>	<u>\$ 284,403</u>	<u>\$ 14,269</u>

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

	Year Ending June 30	Principal	Interest	Total
	2010	3,150	14,425	17,575
	2011	6,621	14,291	20,912
	2012	182,075	13,615	195,690
	2013	47,557	5,225	52,782
	2014	45,000	1,676	46,676
	Total	<u>\$ 284,403</u>	<u>\$ 49,232</u>	<u>\$ 333,635</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.

**3. Contracts, notes or loans**

Purpose	Original Amount	Date of Issue	Interest Rate	Outstanding 06/30/2009	Date of Last Payment
<b>Governmental Activities</b>					
Whitetail Lane RID - Intercap Flood/Gannon Road RID - Intercap	48,990	10/28/2005	Varies	36,175	2/15/2016
Bob Marshall RID	269,342	10/28/2005	Varies	198,886	2/15/2016
Public Works Building Loan - Intercap	100,931	11/28/2008	Varies	100,931	2/15/2024
	<u>2,000,000</u>	2/20/2009	Varies	<u>1,602,306</u>	2/15/2019
Governmental Funds Total	<u>\$ 2,419,263</u>			<u>\$ 1,938,298</u>	

The County took the final draw on the Public Works Building Loan in FY2010.

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

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

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

**3. Contracts, notes or loans, continued**

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

<u>Governmental Activities</u>			
<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	201,772	67,932	269,704
2011	208,781	54,738	263,519
2012	216,958	47,888	264,846
2013	225,452	40,778	266,230
2014	234,298	33,464	267,762
2015	243,487	25,686	269,173
2016	252,978	17,694	270,672
2017	101,545	10,693	112,238
2018	105,040	7,394	112,434
2019	107,085	3,936	111,021
2020	7,510	1,273	8,783
2021	7,832	1,031	8,863
2022	8,169	764	8,933
2023	8,520	498	9,018
2024	8,871	217	9,088
Total	<u>\$ 1,938,298</u>	<u>\$ 313,986</u>	<u>\$ 2,252,284</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, 2009, was \$244,555.

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, 2009:

<u>Year Ending June 30:</u>	<u>Amount</u>
2010	\$ 13,790
2011	8,774
2012	7,080
2013	<u>3,540</u>
Total minimum lease payments	33,184
Less: Amount representing interest	<u>3,402</u>
Present value of net minimum lease payments	<u>\$ 29,782</u>

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

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

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

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

Long-term liability activity for the fiscal year ended June 30, 2009, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$ 7,940,000	\$ -	\$ 1,090,000	\$ 6,850,000	\$ 595,000
Special assessment debt with governmental commitment	425,399	-	140,996	284,403	3,150
Less deferred amounts:					
For issuance costs	(116,902)	-	(18,654)	(98,248)	-
Total bonds payable	<u>8,248,497</u>	<u>-</u>	<u>1,212,342</u>	<u>7,036,155</u>	<u>598,150</u>
Loans	573,467	1,703,237	338,406	1,938,298	201,772
Capital Leases	13,823	28,320	12,360	29,783	11,976
Compensated absences	<u>1,377,736</u>	<u>523,349</u>	<u>-</u>	<u>1,901,085</u>	<u>190,109</u>
Governmental activity long-term liabilities	<u>\$ 10,213,523</u>	<u>\$ 2,254,906</u>	<u>\$ 1,563,108</u>	<u>\$ 10,905,321</u>	<u>\$ 1,002,007</u>
<b>Business-Type activities:</b>					
Compensated absences	<u>\$ 37,413</u>	<u>\$ -</u>	<u>\$ 3,013</u>	<u>\$ 34,400</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 Employees 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, 2009**

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

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

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

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, 2009 as follows:

	<b>PERS</b>	<b>SRS</b>
Required member contributions	6.900%	9.245%
Required employer contributions (1)	6.935%	9.825%
Covered payroll	\$ 11,256,388	\$ 3,707,633
(1) 0.10% paid by State of Montana		
Contributions:		
Employer	\$ 780,632	\$ 364,276
Employee	776,691	342,771
Additional Employee	6,972	3,816
Total	\$ 1,564,295	\$ 710,863

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

**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 2009. Three year trend information is as follows:

	Year Ending	Contributions Required	Contributions Made	Percentage Contributed
PERS	06/30/07	\$ 711,707	\$ 711,707	100%
	06/30/08	\$ 747,999	\$ 747,999	100%
	06/30/09	\$ 780,632	\$ 780,632	100%
SRS	06/30/07	\$ 267,048	\$ 267,048	100%
	06/30/08	\$ 290,454	\$ 290,454	100%
	06/30/09	\$ 364,276	\$ 364,276	100%

**J. Postemployment Healthcare Plan**

Cascade County maintains a health insurance plan that employees may continue their benefits by paying the full cost of their premium. The County only contributes to the cost of active employees. Retirees' rates are the same as active employees until they reach the age of 65, when their rate is reduced since the County then is considered secondary insurance.

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation:

	For the Fiscal Year Ending	
	June 30, 2009	June 30, 2008
<b><i>Determination of Annual Required Contribution</i></b>		
Normal Cost at year end	\$ 33,384	N/A
Amortization of UAAL	\$ 60,679	N/A
Annual Required Contribution (ARC)	\$ 94,063	N/A
<b><i>Determination of Net OPEB Obligation</i></b>		
Annual Required Contribution	\$ 94,063	
Interest on prior year Net OPEB Obligation	\$ -	N/A
Adjustment to ARC	\$ -	N/A
Annual OPEB Cost	\$ 94,063	N/A
Contributions made	\$ (188,126)	N/A
Increase in Net OPEB Obligation	\$ (94,063)	N/A
Net OPEB Obligation - beginning of year	\$ -	N/A
Net OPEB Obligation - end of year	\$ (94,063)	N/A

The County is currently in process of setting up the irrevocable trust and has the funding prepared to go into the trust.

The following table shows the annual OPEB cost and net OPEB obligation for the prior 3 years:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
June 30, 2007	N/A	N/A	N/A
June 30, 2008	N/A	N/A	N/A
June 30, 2009	\$ 94,063	200.0%	\$ (94,063)

**K. Subsequent Events**

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

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

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

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

**L. Risk Management**

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

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

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

The majority of the County's coverage was switched to the Montana Association of Counties (MACo) insurance program on July 1, 1995. The County still maintains its boiler coverage, and some professional liability policies, outside of this program, on commercial policies. The program provides the following coverages: 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, 2009, the County incurred \$180,453 in prisoner medical costs, with direct reimbursement of \$12,681 from various agencies, individuals or insurance carriers for a net expenditure of \$167,772. 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, 2009, the County expended \$631,131 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 and other renters of the facility.

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, which should be adequate to fund any clean-up.

1. Workers Compensation

During the fiscal year the County changed its Workman's Compensation insurance to Montana State Fund. The County pays a percentage of each employee's wages for the 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 \$384,946 for claims reported but not paid and claims incurred but are not reported as of June 30, 2009. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

Changes in the funds claim liability is as follows:

	<b>Fiscal year ended June 30</b>	
	<b>2009</b>	<b>2008</b>
Claims liability, beginning of year	\$ 261,903	\$ 327,234
Claims incurred in the fiscal year	2,371,822	2,655,643
Claims paid in the fiscal year	(2,248,779)	(2,720,974)
Claims liability, end of year	\$ 384,946	\$ 261,903

**COUNTY OF CASCADE, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 2009**

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

**M. Intergovernmental Agreements**

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

1. Library

The County contributes to the operations of the Library Board. The financial accounting and reporting for the library operations is performed by the City of Great Falls. Cascade County assesses a rural mill levy for the purpose of making contributions to the City library operating costs, as well as to the Belt and Cascade town libraries. For the fiscal year ended June 30, 2009, the County remitted \$177,000 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, 2009 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.

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUND TYPES  
June 30, 2009**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Fund Types</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,746,801	\$ 424,461	\$ 559,164	\$ 3,730,426
Taxes and assessments receivable	1,338,231	1,265,788	-	2,604,019
Other receivables	1,443,008	-	-	1,443,008
Due from other funds	<u>228,390</u>	<u>27,819</u>	<u>254,362</u>	<u>510,571</u>
 Total assets	 <u>\$ 5,756,430</u>	 <u>\$ 1,718,068</u>	 <u>\$ 813,526</u>	 <u>\$ 8,288,024</u>
<b>LIABILITIES</b>				
Short-term payables	\$ 340,318	\$ -	\$ 124,262	\$ 464,580
Due to other funds	1,087,958	27,819	254,362	1,370,139
Deferred revenue	<u>1,338,231</u>	<u>1,265,788</u>	<u>-</u>	<u>2,604,019</u>
 Total Liabilities	 <u>2,766,507</u>	 <u>1,293,607</u>	 <u>378,624</u>	 <u>4,438,738</u>
<b>FUND BALANCES</b>				
Reserved	<u>2,989,923</u>	<u>424,461</u>	<u>434,902</u>	<u>3,849,286</u>
Total fund balances	<u>2,989,923</u>	<u>424,461</u>	<u>434,902</u>	<u>3,849,286</u>
 Total liabilities and fund balances	 <u>\$ 5,756,430</u>	 <u>\$ 1,718,068</u>	 <u>\$ 813,526</u>	 <u>\$ 8,288,024</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED June 30, 2009**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Fund Types</u>
<b>REVENUES</b>				
Taxes and special assessments	\$ 8,139,678	\$ 2,451,001	\$ -	\$ 10,590,679
Licenses and permits	89,746	-	-	89,746
Intergovernmental	6,594,051	1,904	8,087	6,604,042
Charges for services	2,190,923	-	-	2,190,923
Fines and forfeitures	61,716	-	-	61,716
Investment income	20,701	14,004	9,040	43,745
Miscellaneous	953,676	-	53,165	1,006,841
<b>Total Revenues</b>	<u>18,050,491</u>	<u>2,466,909</u>	<u>70,292</u>	<u>20,587,692</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	770,354	-	-	770,354
Supplies/services/materials, etc.	305,360	-	118,073	423,433
<b>Public Safety:</b>				
Personal services	1,140,892	-	-	1,140,892
Supplies/services/materials, etc.	798,011	-	-	798,011
<b>Public Works:</b>				
Personal services	2,364,457	-	-	2,364,457
Supplies/services/materials, etc.	3,806,460	-	-	3,806,460
<b>Public Health:</b>				
Personal services	3,193,411	-	-	3,193,411
Supplies/services/materials, etc.	1,491,689	-	-	1,491,689
<b>Social and Economic Services:</b>				
Personal services	1,318,565	-	-	1,318,565
Supplies/services/materials, etc.	987,472	-	7,779	995,251
<b>Culture and Recreation:</b>				
Personal services	41,066	-	-	41,066
Supplies/services/materials, etc.	596,539	-	-	596,539
<b>Housing and Community Development:</b>				
Personal services	248,332	-	-	248,332
Supplies/services/materials, etc.	46,331	-	-	46,331
<b>Conservation of Natural Resources:</b>				
Personal services	24,077	-	-	24,077
Supplies/services/materials, etc.	1,117	-	-	1,117
Miscellaneous	263,552	-	-	263,552
Capital Expenditures	770,395	-	2,792,540	3,562,935
<b>Debt Service:</b>				
Principal	63,155	2,593,136	262,353	2,918,644
Interest	2,297	321,268	1,171	324,736
<b>Total Expenditures</b>	<u>18,233,532</u>	<u>2,914,404</u>	<u>3,181,916</u>	<u>24,329,852</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(183,041)</u>	<u>(447,495)</u>	<u>(3,111,624)</u>	<u>(3,742,160)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	1,703,237	1,703,237
Inception of capital lease	28,320	-	-	28,320
Transfers in	2,593,438	40,888	1,895,598	4,529,924
Transfers out	(2,738,088)	-	(1,080,615)	(3,818,703)
Total other financing sources (uses)	<u>(116,330)</u>	<u>40,888</u>	<u>2,518,220</u>	<u>2,442,778</u>
<b>Net Change in Fund Balance</b>	<u>(299,371)</u>	<u>(406,607)</u>	<u>(593,404)</u>	<u>(1,299,382)</u>
Fund Balance, beginning of year	3,289,294	831,068	1,028,306	5,148,668
Fund Balance, end of year	<u>\$ 2,989,923</u>	<u>\$ 424,461</u>	<u>\$ 434,902</u>	<u>\$ 3,849,286</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.

Windy - To account for contributions for renewable energy sources.

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.

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.
- 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.
- Sun River Valley Ditch – A grant to assist in controlling noxious weeds in the Sun River Valley Ditch project.
- County Land Information – Established to account for the County portion of a GIS fee mandated by the State.
- 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.
- Forest Service Title III – To account for funds received from the Forest Service.
- 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.
- HIDTA Grant - A grant to provide funds for the prevention of drug trafficking.
- Crime Control - Juvenile - Established to account for state general fund dollars that 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.
- Alliance for Youth – Established to account for grants received and passed through to a non-profit for the purpose of youth programs.
- Commodities - To account for granted commodities received and distributed.
- Rocky Mountain HIDTA- A grant to prevent drug trafficking.

## NONMAJOR SPECIAL REVENUE FUNDS

Sponsored CDBG (Community Development Block Grant) Grants - A grant fund established to account for sponsored CDBG grants.

OEA Grant – A federal grant to help develop an economic plan if the Air Force base is closed.

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

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.

Nutrition and Physical - A grant to help reduce obesity

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.

Air Pollution – Established to fund air pollution monitoring.

Tobacco - Established to account for federal grants awarded to fund tobacco prevention services.

Safe Routes to School – Account for a grant to promote safe walking, bicycling and physical activity for elementary school children.

Institutional Controls – A grant to provide funding for response actions at the Carpenter Snow Creek NPL site located in Cascade County.

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.

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.

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

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

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
June 30, 2009**

	<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>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 247,178	\$ 1,585	\$ 310,295	\$ 173,802	\$ 1,555	\$ -	\$ 233,813
Taxes and assessments receivable	284,119	19,424	158,461	51,638	340	81,970	82,959
Other receivables	-	-	-	-	-	-	6,328
Due from other funds	<u>7,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 538,834</u>	<u>\$ 21,009</u>	<u>\$ 468,756</u>	<u>\$ 225,440</u>	<u>\$ 1,895</u>	<u>\$ 81,970</u>	<u>\$ 323,100</u>
<b>LIABILITIES</b>							
Short-term payables	\$ 24,976	\$ -	\$ 19,285	\$ 15,634	\$ -	\$ -	\$ 12,240
Due to other funds	-	-	-	-	-	8,096	-
Deferred revenue	<u>284,119</u>	<u>19,424</u>	<u>158,461</u>	<u>51,638</u>	<u>340</u>	<u>81,970</u>	<u>82,959</u>
Total Liabilities	<u>309,095</u>	<u>19,424</u>	<u>177,746</u>	<u>67,272</u>	<u>340</u>	<u>90,066</u>	<u>95,199</u>
<b>FUND BALANCES</b>							
Reserved	<u>229,739</u>	<u>1,585</u>	<u>291,010</u>	<u>158,168</u>	<u>1,555</u>	<u>(8,096)</u>	<u>227,901</u>
Total Fund Balance	<u>229,739</u>	<u>1,585</u>	<u>291,010</u>	<u>158,168</u>	<u>1,555</u>	<u>(8,096)</u>	<u>227,901</u>
Total liabilities and fund balances	<u>\$ 538,834</u>	<u>\$ 21,009</u>	<u>\$ 468,756</u>	<u>\$ 225,440</u>	<u>\$ 1,895</u>	<u>\$ 81,970</u>	<u>\$ 323,100</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>Comprehensive Insurance</u>	<u>Mosquito Control</u>	<u>Parks</u>	<u>Library</u>	<u>Emergency Medical Services</u>	<u>Four Seasons Arena</u>	<u>Planning Board</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 268,415	\$ 188,423	\$ 4,384	\$ 21,866	\$ 22,218	\$ 10,606	\$ 50,482
Taxes and assessments receivable	44,588	69,424	-	69,419	13,962	22,134	56,123
Other receivables	-	-	-	-	-	-	762
Due from other funds	-	-	-	200	-	8,096	-
Total assets	<u>\$ 313,003</u>	<u>\$ 257,847</u>	<u>\$ 4,384</u>	<u>\$ 91,485</u>	<u>\$ 36,180</u>	<u>\$ 40,836</u>	<u>\$ 107,367</u>
<b>LIABILITIES</b>							
Short-term payables	\$ 11,518	\$ 8,633	\$ -	\$ 1,248	\$ 1,155	\$ -	\$ 7,366
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	44,588	69,424	-	69,419	13,962	22,134	56,123
Total Liabilities	<u>56,106</u>	<u>78,057</u>	<u>-</u>	<u>70,667</u>	<u>15,117</u>	<u>22,134</u>	<u>63,489</u>
<b>FUND BALANCES</b>							
Reserved	256,897	179,790	4,384	20,818	21,063	18,702	43,878
Total Fund Balance	<u>256,897</u>	<u>179,790</u>	<u>4,384</u>	<u>20,818</u>	<u>21,063</u>	<u>18,702</u>	<u>43,878</u>
Total liabilities and fund balances	<u>\$ 313,003</u>	<u>\$ 257,847</u>	<u>\$ 4,384</u>	<u>\$ 91,485</u>	<u>\$ 36,180</u>	<u>\$ 40,836</u>	<u>\$ 107,367</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>Health</u>	<u>Mental Health</u>	<u>Senior Citizens</u>	<u>Medicaid Waiver</u>	<u>County Extension Services</u>	<u>Special Transportation</u>	<u>Rural Fire</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 41,918	\$ 17,630	\$ 4,857	\$ 34,937	\$ 47,300	\$ 21,103	\$ 32,136
Taxes and assessments receivable	59,040	12,717	30,452	-	33,670	28,476	616
Other receivables	21,525	-	-	-	-	3,989	-
Due from other funds	<u>189,136</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,421</u>	<u>-</u>
Total assets	<u>\$ 311,619</u>	<u>\$ 30,347</u>	<u>\$ 35,309</u>	<u>\$ 34,937</u>	<u>\$ 80,970</u>	<u>\$ 76,989</u>	<u>\$ 32,752</u>
<b>LIABILITIES</b>							
Short-term payables	\$ 30,274	\$ -	\$ -	\$ 25,155	\$ 11,900	\$ 2,659	\$ -
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	<u>59,040</u>	<u>12,717</u>	<u>30,452</u>	<u>-</u>	<u>33,670</u>	<u>28,476</u>	<u>616</u>
Total Liabilities	<u>89,314</u>	<u>12,717</u>	<u>30,452</u>	<u>25,155</u>	<u>45,570</u>	<u>31,135</u>	<u>616</u>
<b>FUND BALANCES</b>							
Reserved	<u>222,305</u>	<u>17,630</u>	<u>4,857</u>	<u>9,782</u>	<u>35,400</u>	<u>45,854</u>	<u>32,136</u>
Total Fund Balance	<u>222,305</u>	<u>17,630</u>	<u>4,857</u>	<u>9,782</u>	<u>35,400</u>	<u>45,854</u>	<u>32,136</u>
Total liabilities and fund balances	<u>\$ 311,619</u>	<u>\$ 30,347</u>	<u>\$ 35,309</u>	<u>\$ 34,937</u>	<u>\$ 80,970</u>	<u>\$ 76,989</u>	<u>\$ 32,752</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>Medical Service</u>	<u>Museums</u>	<u>Employee Retirement</u>	<u>Group Insurance</u>	<u>Permissive Medical Levy</u>	<u>Windy</u>	<u>Drug Forfeiture</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 13,615	\$ 16,189	\$ 18,923	\$ 56,541	\$ 68,782	\$ 1,120	\$ 39,108
Taxes and assessments receivable	13,233	35,188	25,704	31,073	108,209	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 26,848</u></b>	<b><u>\$ 51,377</u></b>	<b><u>\$ 44,627</u></b>	<b><u>\$ 87,614</u></b>	<b><u>\$ 176,991</u></b>	<b><u>\$ 1,120</u></b>	<b><u>\$ 39,108</u></b>
<b>LIABILITIES</b>							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	13,233	35,188	25,704	31,073	108,209	-	-
<b>Total Liabilities</b>	<b><u>13,233</u></b>	<b><u>35,188</u></b>	<b><u>25,704</u></b>	<b><u>31,073</u></b>	<b><u>108,209</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>							
Reserved	13,615	16,189	18,923	56,541	68,782	1,120	39,108
<b>Total Fund Balance</b>	<b><u>13,615</u></b>	<b><u>16,189</u></b>	<b><u>18,923</u></b>	<b><u>56,541</u></b>	<b><u>68,782</u></b>	<b><u>1,120</u></b>	<b><u>39,108</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 26,848</u></b>	<b><u>\$ 51,377</u></b>	<b><u>\$ 44,627</u></b>	<b><u>\$ 87,614</u></b>	<b><u>\$ 176,991</u></b>	<b><u>\$ 1,120</u></b>	<b><u>\$ 39,108</u></b>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	Federal Equitable Share	CDBG Revolving Loan	Records Preservation	Jail Improvement & Education	#6 Light Maintenance District	#13 Light Maintenance District
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,283	\$ -	\$ -	\$ 38,504	\$ 211	\$ 173
Taxes and assessments receivable	-	-	-	-	39	-
Other receivables	-	270,889	8,918	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	<u>\$ 12,283</u>	<u>\$ 270,889</u>	<u>\$ 8,918</u>	<u>\$ 38,504</u>	<u>\$ 250</u>	<u>\$ 173</u>
<b>LIABILITIES</b>						
Short-term payables	\$ -	\$ -	\$ 2,858	\$ -	\$ -	\$ -
Due to other funds	-	100,105	592	-	-	-
Deferred revenue	-	-	-	-	39	-
Total Liabilities	<u>-</u>	<u>100,105</u>	<u>3,450</u>	<u>-</u>	<u>39</u>	<u>-</u>
<b>FUND BALANCES</b>						
Reserved	<u>12,283</u>	<u>170,784</u>	<u>5,468</u>	<u>38,504</u>	<u>211</u>	<u>173</u>
Total Fund Balance	<u>12,283</u>	<u>170,784</u>	<u>5,468</u>	<u>38,504</u>	<u>211</u>	<u>173</u>
Total liabilities and fund balances	<u>\$ 12,283</u>	<u>\$ 270,889</u>	<u>\$ 8,918</u>	<u>\$ 38,504</u>	<u>\$ 250</u>	<u>\$ 173</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>#17 Light Maintenance District</u>	<u>#21 Light Maintenance District</u>	<u>#23 Light Maintenance District</u>	<u>Gibson Flat O &amp; M</u>	<u>Park Garden O &amp; M</u>	<u>Gannon/Flood Road O&amp;M</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,060	\$ 51	\$ 14,238	\$ 43,482	\$ 10,551	\$ 21,368
Taxes and assessments receivable	267	297	1,654	403	38	6
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	<u>\$ 2,327</u>	<u>\$ 348</u>	<u>\$ 15,892</u>	<u>\$ 43,885</u>	<u>\$ 10,589</u>	<u>\$ 21,374</u>
<b>LIABILITIES</b>						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	267	297	1,654	403	38	6
Total Liabilities	<u>267</u>	<u>297</u>	<u>1,654</u>	<u>403</u>	<u>38</u>	<u>6</u>
<b>FUND BALANCES</b>						
Reserved	2,060	51	14,238	43,482	10,551	21,368
Total Fund Balance	<u>2,060</u>	<u>51</u>	<u>14,238</u>	<u>43,482</u>	<u>10,551</u>	<u>21,368</u>
Total liabilities and fund balances	<u>\$ 2,327</u>	<u>\$ 348</u>	<u>\$ 15,892</u>	<u>\$ 43,885</u>	<u>\$ 10,589</u>	<u>\$ 21,374</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>Whitetail Lane O&amp;M</u>	<u>Alcohol Traffic Safety</u>	<u>Gasoline Tax</u>	<u>Motor Vehicle Disposal</u>	<u>Road Clean- up</u>	<u>Weed Trust</u>	<u>Sun River Valley Ditch</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 6,971	\$ 7,338	\$ -	\$ 598	\$ 5,363	\$ 11,229	\$ 692
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	7,537	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 6,971</u>	<u>\$ 7,338</u>	<u>\$ 7,537</u>	<u>\$ 598</u>	<u>\$ 5,363</u>	<u>\$ 11,229</u>	<u>\$ 692</u>
<b>LIABILITIES</b>							
Short-term payables	\$ -	\$ 300	\$ -	\$ 598	\$ 5,363	\$ -	\$ -
Due to other funds	-	-	7,537	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>300</u>	<u>7,537</u>	<u>598</u>	<u>5,363</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Reserved	<u>6,971</u>	<u>7,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,229</u>	<u>692</u>
Total Fund Balance	<u>6,971</u>	<u>7,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,229</u>	<u>692</u>
Total liabilities and fund balances	<u>\$ 6,971</u>	<u>\$ 7,338</u>	<u>\$ 7,537</u>	<u>\$ 598</u>	<u>\$ 5,363</u>	<u>\$ 11,229</u>	<u>\$ 692</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>County Land Information</u>	<u>Community Decay</u>	<u>Tobacco</u>	<u>Comp Cancer Control</u>	<u>Juvenile Detention Center</u>	<u>Medical Alert</u>	<u>Forest Service Title III</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 28,785	\$ 64,349	\$ 61,782	\$ 15,233	\$ -	\$ 2,972	\$ 31,132
Taxes and assessments receivable	-	2,588	-	-	-	-	-
Other receivables	1,209	-	-	-	139,975	-	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 29,994</u>	<u>\$ 66,937</u>	<u>\$ 61,782</u>	<u>\$ 15,233</u>	<u>\$ 139,975</u>	<u>\$ 2,972</u>	<u>\$ 31,132</u>
<b>LIABILITIES</b>							
Short-term payables	\$ -	\$ -	\$ 5,848	\$ -	\$ 31,932	\$ -	\$ -
Due to other funds	-	-	-	-	139,975	-	-
Deferred revenue	-	2,588	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>2,588</u>	<u>5,848</u>	<u>-</u>	<u>171,907</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Reserved	<u>29,994</u>	<u>64,349</u>	<u>55,934</u>	<u>15,233</u>	<u>(31,932)</u>	<u>2,972</u>	<u>31,132</u>
Total Fund Balance	<u>29,994</u>	<u>64,349</u>	<u>55,934</u>	<u>15,233</u>	<u>(31,932)</u>	<u>2,972</u>	<u>31,132</u>
Total liabilities and fund balances	<u>\$ 29,994</u>	<u>\$ 66,937</u>	<u>\$ 61,782</u>	<u>\$ 15,233</u>	<u>\$ 139,975</u>	<u>\$ 2,972</u>	<u>\$ 31,132</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>County Attorney Grants</u>	<u>HIDTA Grant</u>	<u>Crime Control - Juvenile</u>	<u>Boat Safety Enforcement</u>	<u>Commodities</u>	<u>Rocky Mountain HIDTA</u>	<u>Sponsored CDBG Grants</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ 3,929	\$ 26,062	\$ 3,290	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	58,674	-	-	-	23,255	55,253	428,058
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 58,674</u>	<u>\$ 3,929</u>	<u>\$ 26,062</u>	<u>\$ 3,290</u>	<u>\$ 23,255</u>	<u>\$ 55,253</u>	<u>\$ 428,058</u>
<b>LIABILITIES</b>							
Short-term payables	\$ 3,050	\$ -	\$ -	\$ 1,137	\$ -	\$ 983	\$ -
Due to other funds	23,977	-	-	-	23,255	55,253	425,854
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	<u>27,027</u>	<u>-</u>	<u>-</u>	<u>1,137</u>	<u>23,255</u>	<u>56,236</u>	<u>425,854</u>
<b>FUND BALANCES</b>							
Reserved	31,647	3,929	26,062	2,153	-	(983)	2,204
Total Fund Balance	<u>31,647</u>	<u>3,929</u>	<u>26,062</u>	<u>2,153</u>	<u>-</u>	<u>(983)</u>	<u>2,204</u>
Total liabilities and fund balances	<u>\$ 58,674</u>	<u>\$ 3,929</u>	<u>\$ 26,062</u>	<u>\$ 3,290</u>	<u>\$ 23,255</u>	<u>\$ 55,253</u>	<u>\$ 428,058</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>OEA Grant</u>	<u>Sponsored CTEP Grants</u>	<u>Fetal Alcohol Spectrum</u>	<u>Safe Kids Safe Community</u>	<u>Subdivision Review</u>	<u>Nutrition and Physical</u>	<u>Bioterrorism Grant</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 8,130	\$ -	\$ -	\$ -	\$ 2,346	\$ -	\$ 150,946
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	11,377	5,823	6,479	-	2,460	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 8,130</u>	<u>\$ 11,377</u>	<u>\$ 5,823</u>	<u>\$ 6,479</u>	<u>\$ 2,346</u>	<u>\$ 2,460</u>	<u>\$ 150,946</u>
<b>LIABILITIES</b>							
Short-term payables	\$ -	\$ -	\$ 892	\$ 7	\$ -	\$ -	\$ 5,576
Due to other funds	-	2,135	5,540	2,407	-	2,040	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>2,135</u>	<u>6,432</u>	<u>2,414</u>	<u>-</u>	<u>2,040</u>	<u>5,576</u>
<b>FUND BALANCES</b>							
Reserved	<u>8,130</u>	<u>9,242</u>	<u>(609)</u>	<u>4,065</u>	<u>2,346</u>	<u>420</u>	<u>145,370</u>
Total Fund Balance	<u>8,130</u>	<u>9,242</u>	<u>(609)</u>	<u>4,065</u>	<u>2,346</u>	<u>420</u>	<u>145,370</u>
Total liabilities and fund balances	<u>\$ 8,130</u>	<u>\$ 11,377</u>	<u>\$ 5,823</u>	<u>\$ 6,479</u>	<u>\$ 2,346</u>	<u>\$ 2,460</u>	<u>\$ 150,946</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>Weed &amp; Seed</u>	<u>Cancer</u>	<u>Tobacco</u>	<u>Safe Routes to School</u>	<u>HAN/EPID</u>	<u>Public Water Supply System</u>	<u>Women, Infants, &amp; Children</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,057	\$ 49,497	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	5,456	10,418	13,265	157	72,054
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 1,057</u>	<u>\$ 49,497</u>	<u>\$ 5,456</u>	<u>\$ 10,418</u>	<u>\$ 13,265</u>	<u>\$ 157</u>	<u>\$ 72,054</u>
<b>LIABILITIES</b>							
Short-term payables	\$ -	\$ 1,433	\$ -	\$ 6,080	\$ -	\$ -	\$ 8,558
Due to other funds	-	-	5,456	687	13,265	157	72,054
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,433</u>	<u>5,456</u>	<u>6,767</u>	<u>13,265</u>	<u>157</u>	<u>80,612</u>
<b>FUND BALANCES</b>							
Reserved	<u>1,057</u>	<u>48,064</u>	<u>-</u>	<u>3,651</u>	<u>-</u>	<u>-</u>	<u>(8,558)</u>
Total Fund Balance	<u>1,057</u>	<u>48,064</u>	<u>-</u>	<u>3,651</u>	<u>-</u>	<u>-</u>	<u>(8,558)</u>
Total liabilities and fund balances	<u>\$ 1,057</u>	<u>\$ 49,497</u>	<u>\$ 5,456</u>	<u>\$ 10,418</u>	<u>\$ 13,265</u>	<u>\$ 157</u>	<u>\$ 72,054</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	Abstinence Contract	Maternal & Child Health	Suicide Prevention	HIV Consortium	Fetal Alcohol Syndrome	Immunization Project	Tuberculosis Prevention
<b>ASSETS</b>							
Cash and cash equivalents	\$ 13	\$ 29,244	\$ 3,716	\$ 1,917	\$ -	\$ 23,874	\$ 427
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	81,208	-	-
Due from other funds	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 13</u></b>	<b><u>\$ 29,244</u></b>	<b><u>\$ 3,716</u></b>	<b><u>\$ 1,917</u></b>	<b><u>\$ 81,208</u></b>	<b><u>\$ 23,874</u></b>	<b><u>\$ 427</u></b>
<b>LIABILITIES</b>							
Short-term payables	\$ -	\$ 572	\$ -	\$ -	\$ 391	\$ 40	\$ -
Due to other funds	-	-	-	-	79,230	-	-
Deferred revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>572</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>79,621</u></b>	<b><u>40</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>							
Reserved	13	28,672	3,716	1,917	1,587	23,834	427
<b>Total Fund Balance</b>	<b><u>13</u></b>	<b><u>28,672</u></b>	<b><u>3,716</u></b>	<b><u>1,917</u></b>	<b><u>1,587</u></b>	<b><u>23,834</u></b>	<b><u>427</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 13</u></b>	<b><u>\$ 29,244</u></b>	<b><u>\$ 3,716</u></b>	<b><u>\$ 1,917</u></b>	<b><u>\$ 81,208</u></b>	<b><u>\$ 23,874</u></b>	<b><u>\$ 427</u></b>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	<u>AIDS / HIV Testing</u>	<u>Direct Services Aging</u>	<u>Contracted Services Aging</u>	<u>Ryan White / Yellowstone</u>	<u>Congregate Meals</u>	<u>RSVP</u>	<u>Administrative Aging</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 17,593	\$ 40,290	\$ 6,278	\$ -	\$ 38,182	\$ -	\$ 3,766
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	427	-	7,613	2,864	982	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 17,593</u>	<u>\$ 40,717</u>	<u>\$ 6,278</u>	<u>\$ 7,613</u>	<u>\$ 41,046</u>	<u>\$ 982</u>	<u>\$ 3,766</u>
<b>LIABILITIES</b>							
Short-term payables	\$ 1,366	\$ 15,547	\$ 2,010	\$ -	\$ 8,333	\$ 4,363	\$ 2,146
Due to other funds	-	-	-	7,613	-	166	687
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	<u>1,366</u>	<u>15,547</u>	<u>2,010</u>	<u>7,613</u>	<u>8,333</u>	<u>4,529</u>	<u>2,833</u>
<b>FUND BALANCES</b>							
Reserved	<u>16,227</u>	<u>25,170</u>	<u>4,268</u>	<u>-</u>	<u>32,713</u>	<u>(3,547)</u>	<u>933</u>
Total Fund Balance	<u>16,227</u>	<u>25,170</u>	<u>4,268</u>	<u>-</u>	<u>32,713</u>	<u>(3,547)</u>	<u>933</u>
Total liabilities and fund balances	<u>\$ 17,593</u>	<u>\$ 40,717</u>	<u>\$ 6,278</u>	<u>\$ 7,613</u>	<u>\$ 41,046</u>	<u>\$ 982</u>	<u>\$ 3,766</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, concluded**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2009**

	Foster <u>Grandparents</u>	<u>Clinic</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,098	\$ -	\$ 2,746,801
Taxes and assessments receivable	-	-	1,338,231
Other receivables	-	196,053	1,443,008
Due from other funds	<u>-</u>	<u>-</u>	<u>228,390</u>
 Total assets	 <u>\$ 8,098</u>	 <u>\$ 196,053</u>	 <u>\$ 5,756,430</u>
<b>LIABILITIES</b>			
Short-term payables	\$ 5,903	\$ 52,989	\$ 340,318
Due to other funds	-	111,877	1,087,958
Deferred revenue	<u>-</u>	<u>-</u>	<u>1,338,231</u>
 Total Liabilities	 <u>5,903</u>	 <u>164,866</u>	 <u>2,766,507</u>
<b>FUND BALANCES</b>			
Reserved	<u>2,195</u>	<u>31,187</u>	<u>2,989,923</u>
Total Fund Balance	<u>2,195</u>	<u>31,187</u>	<u>2,989,923</u>
 Total liabilities and fund balances	 <u>\$ 8,098</u>	 <u>\$ 196,053</u>	 <u>\$ 5,756,430</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Road	Poor	Bridge	Weed Control	Preditory Animal Control	State Fair
<b>REVENUES</b>						
Taxes and special assessments	\$ 1,610,405	\$ 1,585	\$ 1,312,526	\$ 372,575	\$ 2,636	\$ 775,538
Licenses and permits	3,236	-	-	-	-	-
Intergovernmental	120,116	-	1,176	295	-	739
Charges for services	-	-	-	162,911	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	989	-	4,185	-	-	559
Miscellaneous	5,131	-	-	6,880	-	-
<b>Total Revenues</b>	<u>1,739,877</u>	<u>1,585</u>	<u>1,317,887</u>	<u>542,661</u>	<u>2,636</u>	<u>776,836</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	1,033,427	-	883,867	404,843	-	-
Supplies/services/materials, etc.	728,199	-	580,415	175,744	-	-
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	1,855	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	252
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>						
Capital Expenditures	-	-	-	34,255	-	-
<b>Debt Service:</b>						
Principal	51,534	-	-	-	-	-
Interest	207	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,813,367</u>	<u>-</u>	<u>1,464,282</u>	<u>614,842</u>	<u>1,855</u>	<u>252</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(73,490)</u>	<u>1,585</u>	<u>(146,395)</u>	<u>(72,181)</u>	<u>781</u>	<u>776,584</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	478,647	-	40,387	8,077	-	-
Transfers out	(151,597)	(1,624)	(30,924)	(12,490)	-	(799,744)
Total other financing sources (uses)	<u>327,050</u>	<u>(1,624)</u>	<u>9,463</u>	<u>(4,413)</u>	<u>-</u>	<u>(799,744)</u>
<b>Net Change in Fund Balance</b>	<u>253,560</u>	<u>(39)</u>	<u>(136,932)</u>	<u>(76,594)</u>	<u>781</u>	<u>(23,160)</u>
Fund Balance, beginning of year	(23,821)	1,624	427,942	234,762	774	15,064
Fund Balance, end of year	<u>\$ 229,739</u>	<u>\$ 1,585</u>	<u>\$ 291,010</u>	<u>\$ 158,168</u>	<u>\$ 1,555</u>	<u>\$ (8,096)</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	District Court	Comprehensive Insurance	Mosquito Control	Parks	Library	Emergency Medical Service
<b>REVENUES</b>						
Taxes and special assessments	\$ 510,250	\$ 367,149	\$ 442,598	\$ -	\$ 264,224	\$ 106,859
Licenses and permits	-	-	-	-	-	-
Intergovernmental	471	328	356	-	-	93
Charges for services	38,815	-	-	-	-	-
Fines and forfeitures	3,386	-	-	-	-	-
Investment income	2,533	-	-	55	-	-
Miscellaneous	513	-	7,394	50	-	-
<b>Total Revenues</b>	<u>555,968</u>	<u>367,477</u>	<u>450,348</u>	<u>105</u>	<u>264,224</u>	<u>106,952</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	484,536	-	-	-	-	-
Supplies/services/materials, etc.	88,204	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	49,636
Supplies/services/materials, etc.	-	-	-	-	-	66,085
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	287,598	-	-	-
Supplies/services/materials, etc.	-	-	187,159	-	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	3,040	38,026	-
Supplies/services/materials, etc.	-	-	-	2,568	203,321	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>		263,552				
<b>Capital Expenditures</b>	5,937	-	34,305	-	-	8,667
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>578,677</u>	<u>263,552</u>	<u>509,062</u>	<u>5,608</u>	<u>241,347</u>	<u>124,388</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(22,709)</u>	<u>103,925</u>	<u>(58,714)</u>	<u>(5,503)</u>	<u>22,877</u>	<u>(17,436)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	56,542	-	12,116	5,005	4,039	4,039
Transfers out	(10,966)	(8,269)	(19,302)	-	(12,225)	(2,104)
Total other financing sources (uses)	<u>45,576</u>	<u>(8,269)</u>	<u>(7,186)</u>	<u>5,005</u>	<u>(8,186)</u>	<u>1,935</u>
<b>Net Change in Fund Balance</b>	<u>22,867</u>	<u>95,656</u>	<u>(65,900)</u>	<u>(498)</u>	<u>14,691</u>	<u>(15,501)</u>
Fund Balance, beginning of year	205,034	161,241	245,690	4,882	6,127	36,564
Fund Balance, end of year	<u>\$ 227,901</u>	<u>\$ 256,897</u>	<u>\$ 179,790</u>	<u>\$ 4,384</u>	<u>\$ 20,818</u>	<u>\$ 21,063</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Four Seasons Arena	Planning Board	Health	Mental Health	Senior Citizens	Medicaid Waiver
<b>REVENUES</b>						
Taxes and special assessments	\$ 28,310	\$ 240,782	\$ 246,132	\$ 81,765	\$ 212,715	\$ -
Licenses and permits	-	20,390	66,606	-	-	-
Intergovernmental	-	-	268,065	72	181	132,777
Charges for services	-	12,083	377,581	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	335	-	2,326	-	-	-
Miscellaneous	-	10,948	54,485	-	-	100,426
<b>Total Revenues</b>	<u>28,645</u>	<u>284,203</u>	<u>1,015,195</u>	<u>81,837</u>	<u>212,896</u>	<u>233,203</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	497,458	-	-	-
Supplies/services/materials, etc.	-	-	502,925	79,385	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	185,458
Supplies/services/materials, etc.	-	-	-	-	-	46,432
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	240	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	248,332	-	-	-	-
Supplies/services/materials, etc.	-	46,331	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>						
<b>Capital Expenditures</b>	-	-	35,773	-	-	19,206
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>240</u>	<u>294,663</u>	<u>1,036,156</u>	<u>79,385</u>	<u>-</u>	<u>251,096</u>
<b>Excess of revenues over (under) expenditures</b>	<u>28,405</u>	<u>(10,460)</u>	<u>(20,961)</u>	<u>2,452</u>	<u>212,896</u>	<u>(17,893)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	25,194	150,318	-	-	16,155
Transfers out	(28,379)	(12,818)	(158,182)	(2,575)	(227,799)	-
Total other financing sources (uses)	<u>(28,379)</u>	<u>12,376</u>	<u>(7,864)</u>	<u>(2,575)</u>	<u>(227,799)</u>	<u>16,155</u>
<b>Net Change in Fund Balance</b>	26	1,916	(28,825)	(123)	(14,903)	(1,738)
Fund Balance, beginning of year	18,676	41,962	251,130	17,753	19,760	11,520
Fund Balance, end of year	<u>\$ 18,702</u>	<u>\$ 43,878</u>	<u>\$ 222,305</u>	<u>\$ 17,630</u>	<u>\$ 4,857</u>	<u>\$ 9,782</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	County Extension Services	Special Transportation	Rural Fire	Medical Services	Museums	Employee Retirement
<b>REVENUES</b>						
Taxes and special assessments	\$ 210,395	\$ 208,974	\$ 1,350	\$ 17,972	\$ 209,514	\$ 30,147
Licenses and permits	-	-	-	-	-	-
Intergovernmental	186	179	-	-	164	-
Charges for services	399	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	28,619	8,919	1,336	-	-
<b>Total Revenues</b>	<u>210,980</u>	<u>237,772</u>	<u>10,269</u>	<u>19,308</u>	<u>209,678</u>	<u>30,147</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	8,204	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Social and Economic Services:</b>						
Personal services	69,209	122,785	-	-	-	-
Supplies/services/materials, etc.	170,495	35,449	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	259,090	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	98,597	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>239,704</u>	<u>256,831</u>	<u>8,204</u>	<u>-</u>	<u>259,090</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(28,724)</u>	<u>(19,059)</u>	<u>2,065</u>	<u>19,308</u>	<u>(49,412)</u>	<u>30,147</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	8,077	6,058	-	-	-	-
Transfers out	(8,071)	(7,538)	(310)	(16,896)	-	(54,542)
Total other financing sources (uses)	<u>6</u>	<u>(1,480)</u>	<u>(310)</u>	<u>(16,896)</u>	<u>-</u>	<u>(54,542)</u>
<b>Net Change in Fund Balance</b>	<u>(28,718)</u>	<u>(20,539)</u>	<u>1,755</u>	<u>2,412</u>	<u>(49,412)</u>	<u>(24,395)</u>
Fund Balance, beginning of year	64,118	66,393	30,381	11,203	65,601	43,318
Fund Balance, end of year	<u>\$ 35,400</u>	<u>\$ 45,854</u>	<u>\$ 32,136</u>	<u>\$ 13,615</u>	<u>\$ 16,189</u>	<u>\$ 18,923</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Group Insurance	Permissive Medical Levy	Windy	Drug Forfeiture	Federal Equitable Share	CDBG Revolving Loan
<b>REVENUES</b>						
Taxes and special assessments	\$ 12,524	\$ 840,354	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	710	10,516	-	6,626	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	28,000	-	-
Investment income	-	-	-	657	108	8,954
Miscellaneous	48,358	-	-	18,470	-	-
<b>Total Revenues</b>	<u>60,882</u>	<u>841,064</u>	<u>10,516</u>	<u>47,127</u>	<u>6,734</u>	<u>8,954</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	9,396	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	1,960	-	-
Supplies/services/materials, etc.	-	-	-	30,122	2,992	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>9,396</u>	<u>32,082</u>	<u>2,992</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>60,882</u>	<u>841,064</u>	<u>1,120</u>	<u>15,045</u>	<u>3,742</u>	<u>8,954</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(78,190)	(1,003,622)	-	-	-	-
Total other financing sources (uses)	<u>(78,190)</u>	<u>(1,003,622)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(17,308)</u>	<u>(162,558)</u>	<u>1,120</u>	<u>15,045</u>	<u>3,742</u>	<u>8,954</u>
Fund Balance, beginning of year	73,849	231,340	-	24,063	8,541	161,830
Fund Balance, end of year	<u>\$ 56,541</u>	<u>\$ 68,782</u>	<u>\$ 1,120</u>	<u>\$ 39,108</u>	<u>\$ 12,283</u>	<u>\$ 170,784</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Records Preservation	Jail Improvement and Education	#6 Light Maintenance District	#13 Light Maintenance District	#17 Light Maintenance District
<b>REVENUES</b>					
Taxes and special assessments	\$ -	\$ -	\$ 520	\$ 381	\$ 4,838
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	117,113	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>117,113</u>	<u>-</u>	<u>520</u>	<u>381</u>	<u>4,838</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>General Government:</b>					
Personal services	142,650	-	-	-	-
Supplies/services/materials, etc.	86,822	-	-	-	-
<b>Public Safety:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	21,474	-	-	-
<b>Public Works:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	462	350	4,329
<b>Public Health:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Social and Economic Services:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Culture and Recreation:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Housing and Community Development:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Conservation of Natural Resources:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Expenditures</b>	<u>229,472</u>	<u>21,474</u>	<u>462</u>	<u>350</u>	<u>4,329</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(112,359)</u>	<u>(21,474)</u>	<u>58</u>	<u>31</u>	<u>509</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Inception of capital lease	-	-	-	-	-
Sale of assets	-	-	-	-	-
Transfers in	79,193	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>79,193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(33,166)</u>	<u>(21,474)</u>	<u>58</u>	<u>31</u>	<u>509</u>
Fund Balance, beginning of year	<u>38,634</u>	<u>59,978</u>	<u>153</u>	<u>142</u>	<u>1,551</u>
Fund Balance, end of year	<u>\$ 5,468</u>	<u>\$ 38,504</u>	<u>\$ 211</u>	<u>\$ 173</u>	<u>\$ 2,060</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	#21 Light Maintenance District	#23 Light Maintenance District	Gibson Flats O & M	Park Garden O & M	Gannon/Flood Road O&M
<b>REVENUES</b>					
Taxes and special assessments	\$ 521	\$ 15,678	\$ 2,395	\$ 1,454	\$ 567
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>521</u>	<u>15,678</u>	<u>2,395</u>	<u>1,454</u>	<u>567</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>General Government:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Public Safety:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Public Works:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	1,559	14,066	-	-	-
<b>Public Health:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Social and Economic Services:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Culture and Recreation:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Housing and Community Development:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Conservation of Natural Resources:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,559</u>	<u>14,066</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,038)</u>	<u>1,612</u>	<u>2,395</u>	<u>1,454</u>	<u>567</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Inception of capital lease	-	-	-	-	-
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(1,038)</u>	<u>1,612</u>	<u>2,395</u>	<u>1,454</u>	<u>567</u>
Fund Balance, beginning of year	1,089	12,626	41,087	9,097	20,801
Fund Balance, end of year	<u>\$ 51</u>	<u>\$ 14,238</u>	<u>\$ 43,482</u>	<u>\$ 10,551</u>	<u>\$ 21,368</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Whitetail Lane O&M	Alcohol Rehabilitation	Alcohol Traffic Safety	Gasoline Tax	Motor Vehicle Disposal	Road Clean- up
<b>REVENUES</b>						
Taxes and special assessments	\$ 3,329	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	162,238	38,229	218,346	101,571	793,877
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	200	-	-	-
<b>Total Revenues</b>	<u>3,329</u>	<u>162,238</u>	<u>38,429</u>	<u>218,346</u>	<u>101,571</u>	<u>793,877</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	42,320	-
Supplies/services/materials, etc.	2,400	-	-	168,152	15,830	1,648,828
<b>Public Health:</b>						
Personal services	-	-	715	-	-	-
Supplies/services/materials, etc.	-	162,238	47,434	-	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,400</u>	<u>162,238</u>	<u>48,149</u>	<u>168,152</u>	<u>58,150</u>	<u>1,648,828</u>
<b>Excess of revenues over (under) expenditures</b>	<u>929</u>	<u>-</u>	<u>(9,720)</u>	<u>50,194</u>	<u>43,421</u>	<u>(854,951)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	864,989
Transfers out	-	-	-	(45,000)	(43,421)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>	<u>(43,421)</u>	<u>864,989</u>
<b>Net Change in Fund Balance</b>	<u>929</u>	<u>-</u>	<u>(9,720)</u>	<u>5,194</u>	<u>-</u>	<u>10,038</u>
Fund Balance, beginning of year	<u>6,042</u>	<u>-</u>	<u>16,758</u>	<u>(5,194)</u>	<u>-</u>	<u>(10,038)</u>
Fund Balance, end of year	<u>\$ 6,971</u>	<u>\$ -</u>	<u>\$ 7,038</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, 2009**

	Weed Trust	Sun River Valley Ditch	County Land Information	Community Decay	Tobacco	Comp Cancer Control
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ 2,716	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	26,367	536	-	-	75,526	26,249
Charges for services	-	-	21,790	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	80	-
<b>Total Revenues</b>	<u>26,367</u>	<u>536</u>	<u>21,790</u>	<u>2,716</u>	<u>75,606</u>	<u>26,249</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	13,806	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	15,479	536	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	-	2,939	45,537	24,644
Supplies/services/materials, etc.	-	-	-	-	38,400	3,058
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>15,479</u>	<u>536</u>	<u>13,806</u>	<u>2,939</u>	<u>83,937</u>	<u>27,702</u>
<b>Excess of revenues over (under) expenditures</b>	<u>10,888</u>	<u>-</u>	<u>7,984</u>	<u>(223)</u>	<u>(8,331)</u>	<u>(1,453)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,498)	-	-
Total other financing sources (uses)	-	-	-	(1,498)	-	-
<b>Net Change in Fund Balance</b>	<u>10,888</u>	<u>-</u>	<u>7,984</u>	<u>(1,721)</u>	<u>(8,331)</u>	<u>(1,453)</u>
Fund Balance, beginning of year	341	692	22,010	66,070	64,265	16,686
Fund Balance, end of year	<u>\$ 11,229</u>	<u>\$ 692</u>	<u>\$ 29,994</u>	<u>\$ 64,349</u>	<u>\$ 55,934</u>	<u>\$ 15,233</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Juvenile Detention Center	Medical Alert	Forset Service Title III	Parenting Wisely	County Attorney Grants	Juevenile Holdover
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	25,270	2,775	31,132	27,830	135,265	-
Charges for services	752,782	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	8,580	3,586	-	-	-	-
<b>Total Revenues</b>	<u>786,632</u>	<u>6,361</u>	<u>31,132</u>	<u>27,830</u>	<u>135,265</u>	<u>-</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	143,168	-
Supplies/services/materials, etc.	-	-	-	-	264	-
<b>Public Safety:</b>						
Personal services	1,039,455	-	-	-	-	-
Supplies/services/materials, etc.	252,769	-	-	27,830	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	5,271	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>						
<b>Capital Expenditures</b>	22,779	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,315,003</u>	<u>5,271</u>	<u>-</u>	<u>27,830</u>	<u>143,432</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(528,371)</u>	<u>1,090</u>	<u>31,132</u>	<u>-</u>	<u>(8,167)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	417,454	-	-	-	40,000	-
Transfers out	-	-	-	-	-	(1)
Total other financing sources (uses)	<u>417,454</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>(1)</u>
<b>Net Change in Fund Balance</b>	<u>(110,917)</u>	<u>1,090</u>	<u>31,132</u>	<u>-</u>	<u>31,833</u>	<u>(1)</u>
Fund Balance, beginning of year	78,985	1,882	-	-	(186)	1
Fund Balance, end of year	<u>\$ (31,932)</u>	<u>\$ 2,972</u>	<u>\$ 31,132</u>	<u>\$ -</u>	<u>\$ 31,647</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, 2009**

	HIDTA Grant	Crime Control - Juvenile	Victim Witness Program	Crime Control - Public Defender	Boat Safety Enforcement	Alliance for Youth
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	217,434	-	11,448	9,600	63,802
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	30,330	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>217,434</u>	<u>30,330</u>	<u>11,448</u>	<u>9,600</u>	<u>63,802</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	6,093	-
Supplies/services/materials, etc.	-	217,434	30,330	1,048	2,139	63,802
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	10,400	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>217,434</u>	<u>30,330</u>	<u>11,448</u>	<u>8,232</u>	<u>63,802</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,368</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,368</u>	<u>-</u>
Fund Balance, beginning of year	3,929	26,062	-	-	785	-
Fund Balance, end of year	<u>\$ 3,929</u>	<u>\$ 26,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,153</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, 2009**

	Commodities	Rocky Mountain HIDTA	LLEBG #6	Homeland Security	Sponsored CDBG Grants	OEA Grant
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	30,745	135,272	-	-	454,505	309,659
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>30,745</u>	<u>135,272</u>	<u>-</u>	<u>-</u>	<u>454,505</u>	<u>309,659</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	43,748	-	-	-	-
Supplies/services/materials, etc.	-	73,782	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	450,097	14
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Social and Economic Services:</b>						
Personal services	17,927	-	-	-	-	-
Supplies/services/materials, etc.	13,801	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>						
Capital Expenditures	-	28,320	-	-	-	301,515
<b>Debt Service:</b>						
Principal	-	11,621	-	-	-	-
Interest	-	2,090	-	-	-	-
<b>Total Expenditures</b>	<u>31,728</u>	<u>159,561</u>	<u>-</u>	<u>-</u>	<u>450,097</u>	<u>301,529</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(983)</u>	<u>(24,289)</u>	<u>-</u>	<u>-</u>	<u>4,408</u>	<u>8,130</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	28,320	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>28,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(983)</u>	<u>4,031</u>	<u>-</u>	<u>-</u>	<u>4,408</u>	<u>8,130</u>
Fund Balance, beginning of year	983	(5,014)	-	-	(2,204)	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ (983)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,204</u>	<u>\$ 8,130</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Sponsored CTEP	Neighborhood Housing	Fetal Alcohol Spectrum	Safe Kids Safe Communities	Subdivision Review	Nutrition and Physical
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	(486)	-
Intergovernmental	104,734	131,068	32,054	10,463	-	6,960
Charges for services	-	-	-	1,147	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	11,376	-	-	7,544	-	-
<b>Total Revenues</b>	<u>116,110</u>	<u>131,068</u>	<u>32,054</u>	<u>19,154</u>	<u>(486)</u>	<u>6,960</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	106,868	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	32,192	12,835	17,211	5,024
Supplies/services/materials, etc.	-	-	471	15,010	16	1,516
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	131,068	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>106,868</u>	<u>131,068</u>	<u>32,663</u>	<u>27,845</u>	<u>17,227</u>	<u>6,540</u>
<b>Excess of revenues over (under) expenditures</b>	<u>9,242</u>	<u>-</u>	<u>(609)</u>	<u>(8,691)</u>	<u>(17,713)</u>	<u>420</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>9,242</u>	<u>-</u>	<u>(609)</u>	<u>(8,691)</u>	<u>(17,713)</u>	<u>420</u>
Fund Balance, beginning of year	-	-	-	12,756	20,059	-
Fund Balance, end of year	<u>\$ 9,242</u>	<u>\$ -</u>	<u>\$ (609)</u>	<u>\$ 4,065</u>	<u>\$ 2,346</u>	<u>\$ 420</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Bioterrorism Grant	Cancer	Air Pollution	Safe Routes to School	Institutional Controls	Public Water Supply System
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	124,023	50,185	13,833	17,229	13,265	(301)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	460	-	-	-	-
<b>Total Revenues</b>	<u>124,023</u>	<u>50,645</u>	<u>13,833</u>	<u>17,229</u>	<u>13,265</u>	<u>(301)</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	90,414	60,478	-	-	4,068	829
Supplies/services/materials, etc.	34,638	8,149	-	13,578	9,197	10
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	24,077	-	-	-
Supplies/services/materials, etc.	-	-	1,117	-	-	-
<b>Miscellaneous</b>						
<b>Capital Expenditures</b>	5,918	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>130,970</u>	<u>68,627</u>	<u>25,194</u>	<u>13,578</u>	<u>13,265</u>	<u>839</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(6,947)</u>	<u>(17,982)</u>	<u>(11,361)</u>	<u>3,651</u>	<u>-</u>	<u>(1,140)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	11,361	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,361</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(6,947)</u>	<u>(17,982)</u>	<u>-</u>	<u>3,651</u>	<u>-</u>	<u>(1,140)</u>
Fund Balance, beginning of year	152,317	66,046	-	-	-	1,140
Fund Balance, end of year	<u>\$ 145,370</u>	<u>\$ 48,064</u>	<u>\$ -</u>	<u>\$ 3,651</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, 2009**

	Women Infants & Children	Abstinence Contract	Maternal & Child Health	Suicide Prevention	HIV Consortium	Fetal Alcohol Syndrome
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	334,429	-	196,642	7,500	3,034	29,335
Charges for services	-	-	230	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	1,665	-	559	-	-	-
<b>Total Revenues</b>	<u>336,094</u>	<u>-</u>	<u>197,431</u>	<u>7,500</u>	<u>3,034</u>	<u>29,335</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	311,016	-	238,656	8,181	6,791	36,367
Supplies/services/materials, etc.	31,920	-	24,724	101	28	3,636
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>342,936</u>	<u>-</u>	<u>263,380</u>	<u>8,282</u>	<u>6,819</u>	<u>40,003</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(6,842)</u>	<u>-</u>	<u>(65,949)</u>	<u>(782)</u>	<u>(3,785)</u>	<u>(10,668)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	82,037	-	-	12,254
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>82,037</u>	<u>-</u>	<u>-</u>	<u>12,254</u>
<b>Net Change in Fund Balance</b>	<u>(6,842)</u>	<u>-</u>	<u>16,088</u>	<u>(782)</u>	<u>(3,785)</u>	<u>1,586</u>
Fund Balance, beginning of year	(1,716)	13	12,584	4,498	5,702	1
Fund Balance, end of year	<u>\$ (8,558)</u>	<u>\$ 13</u>	<u>\$ 28,672</u>	<u>\$ 3,716</u>	<u>\$ 1,917</u>	<u>\$ 1,587</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Immunization Project	Tuberculosis Prevention	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging	Environmental Health
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	32,703	3,173	19,968	262,813	233,159	-
Charges for services	-	-	-	-	-	13,134
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	325	-	-	19,518	-	-
<b>Total Revenues</b>	<u>33,028</u>	<u>3,173</u>	<u>19,968</u>	<u>282,331</u>	<u>233,159</u>	<u>13,134</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	26,730	3,553	24,923	-	-	12,517
Supplies/services/materials, etc.	1,212	14	7,106	-	-	1,065
<b>Social and Economic Services:</b>						
Personal services	-	-	-	275,972	34,955	-
Supplies/services/materials, etc.	-	-	-	61,166	112,231	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	2,633	93,177	-
<b>Debt Service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>27,942</u>	<u>3,567</u>	<u>32,029</u>	<u>339,771</u>	<u>240,363</u>	<u>13,582</u>
<b>Excess of revenues over (under) expenditures</b>	<u>5,086</u>	<u>(394)</u>	<u>(12,061)</u>	<u>(57,440)</u>	<u>(7,204)</u>	<u>(448)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	18,748	821	28,230	70,715	7,100	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>18,748</u>	<u>821</u>	<u>28,230</u>	<u>70,715</u>	<u>7,100</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>23,834</u>	<u>427</u>	<u>16,169</u>	<u>13,275</u>	<u>(104)</u>	<u>(448)</u>
Fund Balance, beginning of year	-	-	58	11,895	4,372	448
Fund Balance, end of year	<u>\$ 23,834</u>	<u>\$ 427</u>	<u>\$ 16,227</u>	<u>\$ 25,170</u>	<u>\$ 4,268</u>	<u>\$ -</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	Congregate Meals	RSVP	Administrative Aging	Foster Grandparents Program	Community Health Clinic	Totals
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,139,678
Licenses and permits	-	-	-	-	-	89,746
Intergovernmental	387,052	128,189	49,181	206,393	756,241	6,594,051
Charges for services	-	-	-	-	692,938	2,190,923
Fines and forfeitures	-	-	-	-	-	61,716
Investment income	-	-	-	-	-	20,701
Miscellaneous	213,182	50,611	-	33,995	310,466	953,676
<b>Total Revenues</b>	<u>600,234</u>	<u>178,800</u>	<u>49,181</u>	<u>240,388</u>	<u>1,759,645</u>	<u>18,050,491</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	770,354
Supplies/services/materials, etc.	-	-	-	-	-	305,360
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	1,140,892
Supplies/services/materials, etc.	-	-	-	-	-	798,011
<b>Public Works:</b>						
Personal services	-	-	-	-	-	2,364,457
Supplies/services/materials, etc.	-	-	-	-	-	3,806,460
<b>Public Health:</b>						
Personal services	-	-	-	-	1,441,736	3,193,411
Supplies/services/materials, etc.	-	-	-	-	316,844	1,491,689
<b>Social and Economic Services:</b>						
Personal services	343,780	145,313	52,550	70,616	-	1,318,565
Supplies/services/materials, etc.	287,100	49,770	16,380	189,377	-	987,472
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	41,066
Supplies/services/materials, etc.	-	-	-	-	-	596,539
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	248,332
Supplies/services/materials, etc.	-	-	-	-	-	46,331
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	24,077
Supplies/services/materials, etc.	-	-	-	-	-	1,117
<b>Miscellaneous</b>	-	-	-	-	-	263,552
<b>Capital Expenditures</b>	51,737	-	17,176	-	-	770,395
<b>Debt Service:</b>						
Principal	-	-	-	-	-	63,155
Interest	-	-	-	-	-	2,297
<b>Total Expenditures</b>	<u>682,617</u>	<u>195,083</u>	<u>86,106</u>	<u>259,993</u>	<u>1,758,580</u>	<u>18,233,532</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(82,383)</u>	<u>(16,283)</u>	<u>(36,925)</u>	<u>(19,605)</u>	<u>1,065</u>	<u>(183,041)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Inception of capital lease	-	-	-	-	-	28,320
Sale of assets	-	-	-	-	-	-
Transfers in	76,200	11,000	33,814	21,243	3,624	2,593,438
Transfers out	-	-	-	-	-	(2,738,088)
Total other financing sources (uses)	<u>76,200</u>	<u>11,000</u>	<u>33,814</u>	<u>21,243</u>	<u>3,624</u>	<u>(116,330)</u>
<b>Net Change in Fund Balance</b>	<u>(6,183)</u>	<u>(5,283)</u>	<u>(3,111)</u>	<u>1,638</u>	<u>4,689</u>	<u>(299,371)</u>
Fund Balance, beginning of year	38,896	1,736	4,044	557	26,498	3,289,294
Fund Balance, end of year	<u>\$ 32,713</u>	<u>\$ (3,547)</u>	<u>\$ 933</u>	<u>\$ 2,195</u>	<u>\$ 31,187</u>	<u>\$ 2,989,923</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, 2009**

	<b>ROAD</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,610,603	\$ 1,673,238	\$ 1,610,405	\$ (62,833)
Licenses and permits	3,200	3,200	3,236	36
Intergovernmental	47,000	47,000	120,116	73,116
Charges for services	1,000	1,000	-	(1,000)
Fines and forfeitures	-	-	-	-
Investment income	-	-	989	989
Miscellaneous	10,000	10,000	5,131	(4,869)
<b>Total Revenues</b>	<u>1,671,803</u>	<u>1,734,438</u>	<u>1,739,877</u>	<u>5,439</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	1,103,400	1,103,400	1,033,427	69,973
Supplies/services/materials, etc.	775,534	775,534	728,199	47,335
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	450,000	450,000	-	450,000
<b>Debt Service:</b>				
Principal	126,865	51,535	51,534	1
Interest	13,839	207	207	-
<b>Total Expenditures</b>	<u>2,469,638</u>	<u>2,380,676</u>	<u>1,813,367</u>	<u>567,309</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(797,835)</u>	<u>(646,238)</u>	<u>(73,490)</u>	<u>572,748</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	250,000	250,000	-	(250,000)
Proceeds from notes/loans/intercap	200,000	200,000	-	(200,000)
Transfers in	469,640	469,640	478,647	9,007
Transfers out	-	(151,597)	(151,597)	-
Total other financing sources (uses)	<u>919,640</u>	<u>768,043</u>	<u>327,050</u>	<u>(440,993)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 121,805</u>	<u>\$ 121,805</u>	<u>253,560</u>	<u>\$ 131,755</u>
Fund Balance, beginning of year			(23,821)	
Fund Balance, end of year			<u>\$ 229,739</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>POOR</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ 1,585	\$ 1,585
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>1,585</u>	<u>1,585</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>1,585</u>	<u>1,585</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,624)	(1,624)	(1,624)	-
Total other financing sources (uses)	<u>(1,624)</u>	<u>(1,624)</u>	<u>(1,624)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,624)</u>	<u>\$ (1,624)</u>	<u>(39)</u>	<u>\$ 1,585</u>
Fund Balance, beginning of year			1,624	
Fund Balance, end of year			<u>\$ 1,585</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>BRIDGE</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,310,542	\$ 1,341,466	\$ 1,312,526	\$ (28,940)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,176	1,176
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	10,000	10,000	4,185	(5,815)
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>1,320,542</u>	<u>1,351,466</u>	<u>1,317,887</u>	<u>(33,579)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	916,742	916,742	883,867	32,875
Supplies/services/materials, etc.	732,908	732,908	580,415	152,493
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>1,649,650</u>	<u>1,649,650</u>	<u>1,464,282</u>	<u>185,368</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(329,108)</u>	<u>(298,184)</u>	<u>(146,395)</u>	<u>151,789</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	40,387	40,387	40,387	-
Transfers out	-	(30,924)	(30,924)	-
Total other financing sources (uses)	<u>40,387</u>	<u>9,463</u>	<u>9,463</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (288,721)</u>	<u>\$ (288,721)</u>	<u>(136,932)</u>	<u>\$ 151,789</u>
Fund Balance, beginning of year			427,942	
Fund Balance, end of year			<u>\$ 291,010</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, 2009**

	<b>WEED CONTROL</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 341,394	\$ 353,884	\$ 372,575	\$ 18,691
Licenses and permits	-	-	-	-
Intergovernmental	287	287	295	8
Charges for services	177,173	177,173	162,911	(14,262)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	4,000	4,000	6,880	2,880
<b>Total Revenues</b>	<b>522,854</b>	<b>535,344</b>	<b>542,661</b>	<b>7,317</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	410,884	410,884	404,843	6,041
Supplies/services/materials, etc.	191,750	191,750	175,744	16,006
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	36,000	36,000	34,255	1,745
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>638,634</b>	<b>638,634</b>	<b>614,842</b>	<b>23,792</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(115,780)</b>	<b>(103,290)</b>	<b>(72,181)</b>	<b>31,109</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	12,077	12,077	8,077	(4,000)
Transfers out	-	(12,490)	(12,490)	-
Total other financing sources (uses)	12,077	(413)	(4,413)	(4,000)
<b>Net Change in Fund Balance</b>	<b>\$ (103,703)</b>	<b>\$ (103,703)</b>	<b>(76,594)</b>	<b>\$ 27,109</b>
Fund Balance, beginning of year			234,762	
Fund Balance, end of year			<b>\$ 158,168</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	PREDATORY ANIMAL CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 2,400	\$ 2,400	\$ 2,636	\$ 236
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,400</u>	<u>2,400</u>	<u>2,636</u>	<u>236</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,174	3,174	1,855	1,319
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>3,174</u>	<u>3,174</u>	<u>1,855</u>	<u>1,319</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(774)</u>	<u>(774)</u>	<u>781</u>	<u>1,555</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (774)</u>	<u>\$ (774)</u>	<u>781</u>	<u>\$ 1,555</u>
Fund Balance, beginning of year			774	
Fund Balance, end of year			<u>\$ 1,555</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>STATE FAIR</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 804,121	\$ 812,217	\$ 775,538	\$ (36,679)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	739	739
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	559	559
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>804,121</u>	<u>812,217</u>	<u>776,836</u>	<u>(35,381)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	220	220	252	(32)
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>220</u>	<u>220</u>	<u>252</u>	<u>(32)</u>
<b>Excess of revenues over (under) expenditures</b>	<u>803,901</u>	<u>811,997</u>	<u>776,584</u>	<u>(35,413)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(815,209)	(823,305)	(799,744)	23,561
Total other financing sources (uses)	<u>(815,209)</u>	<u>(823,305)</u>	<u>(799,744)</u>	<u>23,561</u>
<b>Net Change in Fund Balance</b>	<u>\$ (11,308)</u>	<u>\$ (11,308)</u>	<u>(23,160)</u>	<u>\$ (11,852)</u>
Fund Balance, beginning of year			15,064	
Fund Balance, end of year			<u>\$ (8,096)</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>DISTRICT COURT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 512,255	\$ 523,221	\$ 510,250	\$ (12,971)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	471	471
Charges for services	44,800	44,800	38,815	(5,985)
Fines and forfeitures	-	-	3,386	3,386
Investment income	-	-	2,533	2,533
Miscellaneous	-	-	513	513
<b>Total Revenues</b>	<b>557,055</b>	<b>568,021</b>	<b>555,968</b>	<b>(12,053)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	507,905	507,905	484,536	23,369
Supplies/services/materials, etc.	166,300	166,300	88,204	78,096
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	5,937	5,937	5,937	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>680,142</b>	<b>680,142</b>	<b>578,677</b>	<b>101,465</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(123,087)</b>	<b>(112,121)</b>	<b>(22,709)</b>	<b>89,412</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	56,542	56,542	56,542	-
Transfers out	-	(10,966)	(10,966)	-
Total other financing sources (uses)	56,542	45,576	45,576	-
<b>Net Change in Fund Balance</b>	<b>\$ (66,545)</b>	<b>\$ (66,545)</b>	<b>22,867</b>	<b>\$ 89,412</b>
Fund Balance, beginning of year			205,034	
Fund Balance, end of year			<b>\$ 227,901</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>COMPREHENSIVE INSURANCE</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 374,897	\$ 383,166	\$ 367,149	\$ (16,017)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	328	328
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>374,897</u>	<u>383,166</u>	<u>367,477</u>	<u>(15,689)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	450,000	450,000	263,552	186,448
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>450,000</u>	<u>450,000</u>	<u>263,552</u>	<u>186,448</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(75,103)</u>	<u>(66,834)</u>	<u>103,925</u>	<u>170,759</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(8,269)	(8,269)	-
Total other financing sources (uses)	<u>-</u>	<u>(8,269)</u>	<u>(8,269)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (75,103)</u>	<u>\$ (75,103)</u>	<u>95,656</u>	<u>\$ 170,759</u>
Fund Balance, beginning of year			161,241	
Fund Balance, end of year			<u>\$ 256,897</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>MOSQUITO CONTROL</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 417,430	\$ 436,732	\$ 442,598	\$ 5,866
Licenses and permits	-	-	-	-
Intergovernmental	-	-	356	356
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	2,000	2,000	7,394	5,394
<b>Total Revenues</b>	<u>419,430</u>	<u>438,732</u>	<u>450,348</u>	<u>11,616</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	329,373	329,373	287,598	41,775
Supplies/services/materials, etc.	196,000	196,000	187,159	8,841
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	35,000	35,000	34,305	695
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>560,373</u>	<u>560,373</u>	<u>509,062</u>	<u>51,311</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(140,943)</u>	<u>(121,641)</u>	<u>(58,714)</u>	<u>62,927</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	12,116	12,116	12,116	-
Transfers out	-	(19,302)	(19,302)	-
Total other financing sources (uses)	<u>12,116</u>	<u>(7,186)</u>	<u>(7,186)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (128,827)</u>	<u>\$ (128,827)</u>	<u>(65,900)</u>	<u>\$ 62,927</u>
Fund Balance, beginning of year			245,690	
Fund Balance, end of year			<u>\$ 179,790</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>PARKS</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	55	55
Miscellaneous	-	-	50	50
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>105</u>	<u>105</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	3,663	3,663	3,040	623
Supplies/services/materials, etc.	3,706	3,706	2,568	1,138
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>7,369</u>	<u>7,369</u>	<u>5,608</u>	<u>1,761</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(7,369)</u>	<u>(7,369)</u>	<u>(5,503)</u>	<u>1,866</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	5,005	5,005	5,005	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,005</u>	<u>5,005</u>	<u>5,005</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,364)</u>	<u>\$ (2,364)</u>	<u>(498)</u>	<u>\$ 1,866</u>
Fund Balance, beginning of year			4,882	
Fund Balance, end of year			<u>\$ 4,384</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>LIBRARY</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 257,519	\$ 269,744	\$ 264,224	\$ (5,520)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>257,519</u>	<u>269,744</u>	<u>264,224</u>	<u>(5,520)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	42,472	42,472	38,026	4,446
Supplies/services/materials, etc.	216,202	216,202	203,321	12,881
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>258,674</u>	<u>258,674</u>	<u>241,347</u>	<u>17,327</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,155)</u>	<u>11,070</u>	<u>22,877</u>	<u>11,807</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	4,039	4,039	4,039	-
Transfers out	-	(12,225)	(12,225)	-
Total other financing sources (uses)	<u>4,039</u>	<u>(8,186)</u>	<u>(8,186)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,884</u>	<u>\$ 2,884</u>	<u>14,691</u>	<u>\$ 11,807</u>
Fund Balance, beginning of year			<u>6,127</u>	
Fund Balance, end of year			<u>\$ 20,818</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>EMERGENCY MEDICAL SERVICE</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 108,157	\$ 110,261	\$ 106,859	\$ (3,402)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	93	93
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>108,157</u>	<u>110,261</u>	<u>106,952</u>	<u>(3,309)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	48,934	48,934	49,636	(702)
Supplies/services/materials, etc.	94,200	85,532	66,085	19,447
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	8,668	8,667	1
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>143,134</u>	<u>143,134</u>	<u>124,388</u>	<u>18,746</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(34,977)</u>	<u>(32,873)</u>	<u>(17,436)</u>	<u>15,437</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	4,039	4,039	4,039	-
Transfers out	-	(2,104)	(2,104)	-
Total other financing sources (uses)	<u>4,039</u>	<u>1,935</u>	<u>1,935</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (30,938)</u>	<u>\$ (30,938)</u>	<u>(15,501)</u>	<u>\$ 15,437</u>
Fund Balance, beginning of year			36,564	
Fund Balance, end of year			<u>\$ 21,063</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, 2009**

	<b>FOUR SEASONS ARENA</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ 9,983	\$ 28,310	\$ 18,327
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	335	335
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>9,983</u>	<u>28,645</u>	<u>18,662</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	240	240	240	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>240</u>	<u>240</u>	<u>240</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(240)</u>	<u>9,743</u>	<u>28,405</u>	<u>18,662</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(18,396)	(28,379)	(28,379)	-
Total other financing sources (uses)	<u>(18,396)</u>	<u>(28,379)</u>	<u>(28,379)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (18,636)</u>	<u>\$ (18,636)</u>	<u>26</u>	<u>\$ 18,662</u>
Fund Balance, beginning of year			18,676	
Fund Balance, end of year			<u>\$ 18,702</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, 2009**

	<b>PLANNING BOARD</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 229,680	\$ 242,498	\$ 240,782	\$ (1,716)
Licenses and permits	13,500	19,994	20,390	396
Intergovernmental	-	-	-	-
Charges for services	34,700	34,700	12,083	(22,617)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	10,948	10,948
<b>Total Revenues</b>	<b>277,880</b>	<b>297,192</b>	<b>284,203</b>	<b>(12,989)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	240,929	247,423	248,332	(909)
Supplies/services/materials, etc.	47,381	47,381	46,331	1,050
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>288,310</b>	<b>294,804</b>	<b>294,663</b>	<b>141</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(10,430)</b>	<b>2,388</b>	<b>(10,460)</b>	<b>(12,848)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	25,194	25,194	25,194	-
Transfers out	-	(12,818)	(12,818)	-
Total other financing sources (uses)	<b>25,194</b>	<b>12,376</b>	<b>12,376</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 14,764</b>	<b>\$ 14,764</b>	<b>1,916</b>	<b>\$ (12,848)</b>
Fund Balance, beginning of year			41,962	
Fund Balance, end of year			<b>\$ 43,878</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>HEALTH</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 246,765	\$ 255,996	\$ 246,132	\$ (9,864)
Licenses and permits	62,000	62,000	66,606	4,606
Intergovernmental	261,249	261,249	268,065	6,816
Charges for services	308,683	364,249	377,581	13,332
Fines and forfeitures	-	-	-	-
Investment income	22,770	22,770	2,326	(20,444)
Miscellaneous	50,000	50,000	54,485	4,485
<b>Total Revenues</b>	<u>951,467</u>	<u>1,016,264</u>	<u>1,015,195</u>	<u>(1,069)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	413,231	478,181	497,458	(19,277)
Supplies/services/materials, etc.	466,057	500,909	502,925	(2,016)
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	89,931	65,695	35,773	29,922
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>969,219</u>	<u>1,044,785</u>	<u>1,036,156</u>	<u>8,629</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(17,752)</u>	<u>(28,521)</u>	<u>(20,961)</u>	<u>7,560</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	130,318	150,318	150,318	-
Transfers out	(140,950)	(150,181)	(158,182)	(8,001)
Total other financing sources (uses)	<u>(10,632)</u>	<u>137</u>	<u>(7,864)</u>	<u>(8,001)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (28,384)</u>	<u>\$ (28,384)</u>	<u>(28,825)</u>	<u>\$ (441)</u>
Fund Balance, beginning of year			251,130	
Fund Balance, end of year			<u>\$ 222,305</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>MENTAL HEALTH</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 78,625	\$ 81,200	\$ 81,765	\$ 565
Licenses and permits	-	-	-	-
Intergovernmental	-	-	72	72
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>78,625</u>	<u>81,200</u>	<u>81,837</u>	<u>637</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	81,090	81,090	79,385	1,705
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>81,090</u>	<u>81,090</u>	<u>79,385</u>	<u>1,705</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(2,465)</u>	<u>110</u>	<u>2,452</u>	<u>2,342</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(2,575)	(2,575)	-
Total other financing sources (uses)	-	<u>(2,575)</u>	<u>(2,575)</u>	-
<b>Net Change in Fund Balance</b>	<u>\$ (2,465)</u>	<u>\$ (2,465)</u>	<u>(123)</u>	<u>\$ 2,342</u>
Fund Balance, beginning of year			17,753	
Fund Balance, end of year			<u>\$ 17,630</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	SENIOR CITIZENS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 204,852	\$ 212,579	\$ 212,715	\$ 136
Licenses and permits	-	-	-	-
Intergovernmental	-	-	181	181
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>204,852</u>	<u>212,579</u>	<u>212,896</u>	<u>317</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>204,852</u>	<u>212,579</u>	<u>212,896</u>	<u>317</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(220,072)	(227,799)	(227,799)	-
Total other financing sources (uses)	<u>(220,072)</u>	<u>(227,799)</u>	<u>(227,799)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (15,220)</u>	<u>\$ (15,220)</u>	<u>(14,903)</u>	<u>\$ 317</u>
Fund Balance, beginning of year			19,760	
Fund Balance, end of year			<u>\$ 4,857</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	MEDICAID WAIVER			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	126,320	126,320	132,777	6,457
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	106,400	106,400	100,426	(5,974)
<b>Total Revenues</b>	<u>232,720</u>	<u>232,720</u>	<u>233,203</u>	<u>483</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	209,984	187,984	185,458	2,526
Supplies/services/materials, etc.	45,801	47,801	46,432	1,369
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	20,000	19,206	794
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>255,785</u>	<u>255,785</u>	<u>251,096</u>	<u>4,689</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(23,065)</u>	<u>(23,065)</u>	<u>(17,893)</u>	<u>5,172</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (6,910)</u>	<u>\$ (6,910)</u>	<u>(1,738)</u>	<u>\$ 5,172</u>
Fund Balance, beginning of year			11,520	
Fund Balance, end of year			<u>\$ 9,782</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	COUNTY EXTENSION SERVICES			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 202,519	\$ 210,590	\$ 210,395	\$ (195)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	186	186
Charges for services	-	-	399	399
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>202,519</u>	<u>210,590</u>	<u>210,980</u>	<u>390</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	68,880	68,880	69,209	(329)
Supplies/services/materials, etc.	176,355	176,355	170,495	5,860
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>245,235</u>	<u>245,235</u>	<u>239,704</u>	<u>5,531</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(42,716)</u>	<u>(34,645)</u>	<u>(28,724)</u>	<u>5,921</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	8,077	8,077	8,077	-
Transfers out	-	(8,071)	(8,071)	-
Total other financing sources (uses)	<u>8,077</u>	<u>6</u>	<u>6</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (34,639)</u>	<u>\$ (34,639)</u>	<u>(28,718)</u>	<u>\$ 5,921</u>
Fund Balance, beginning of year			64,118	
Fund Balance, end of year			<u>\$ 35,400</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>SPECIAL TRANSPORTATION</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 202,313	\$ 209,851	\$ 208,974	\$ (877)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	179	179
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	38,000	38,000	28,619	(9,381)
<b>Total Revenues</b>	<u>240,313</u>	<u>247,851</u>	<u>237,772</u>	<u>(10,079)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	100,803	100,803	122,785	(21,982)
Supplies/services/materials, etc.	51,579	51,579	35,449	16,130
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	108,439	108,439	98,597	9,842
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>260,821</u>	<u>260,821</u>	<u>256,831</u>	<u>3,990</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(20,508)</u>	<u>(12,970)</u>	<u>(19,059)</u>	<u>(6,089)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	6,058	6,058	6,058	-
Transfers out	-	(7,538)	(7,538)	-
Total other financing sources (uses)	<u>6,058</u>	<u>(1,480)</u>	<u>(1,480)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (14,450)</u>	<u>\$ (14,450)</u>	<u>(20,539)</u>	<u>\$ (6,089)</u>
Fund Balance, beginning of year			66,393	
Fund Balance, end of year			<u>\$ 45,854</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>RURAL FIRE</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ 310	\$ 1,350	\$ 1,040
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	8,919	8,919
<b>Total Revenues</b>	<u>-</u>	<u>310</u>	<u>10,269</u>	<u>9,959</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	22,081	22,081	8,204	13,877
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
<b>Capital Expenditures</b>	8,300	8,300	-	8,300
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>30,381</u>	<u>30,381</u>	<u>8,204</u>	<u>22,177</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(30,381)</u>	<u>(30,071)</u>	<u>2,065</u>	<u>32,136</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(310)	(310)	-
Total other financing sources (uses)	<u>-</u>	<u>(310)</u>	<u>(310)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (30,381)</u>	<u>\$ (30,381)</u>	<u>1,755</u>	<u>\$ 32,136</u>
Fund Balance, beginning of year			30,381	
Fund Balance, end of year			<u>\$ 32,136</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>MEDICAL SERVICES</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ 5,693	\$ 17,972	\$ 12,279
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	1,336	1,336
<b>Total Revenues</b>	<u>-</u>	<u>5,693</u>	<u>19,308</u>	<u>13,615</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>5,693</u>	<u>19,308</u>	<u>13,615</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(11,203)	(16,896)	(16,896)	-
Total other financing sources (uses)	<u>(11,203)</u>	<u>(16,896)</u>	<u>(16,896)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (11,203)</u>	<u>\$ (11,203)</u>	<u>2,412</u>	<u>\$ 13,615</u>
Fund Balance, beginning of year			11,203	
Fund Balance, end of year			<u>\$ 13,615</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	MUSEUMS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 196,285	\$ 205,221	\$ 209,514	\$ 4,293
Licenses and permits	-	-	-	-
Intergovernmental	-	164	164	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>196,285</u>	<u>205,385</u>	<u>209,678</u>	<u>4,293</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	250,154	259,254	259,090	164
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>250,154</u>	<u>259,254</u>	<u>259,090</u>	<u>164</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(53,869)</u>	<u>(53,869)</u>	<u>(49,412)</u>	<u>4,457</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (53,869)</u>	<u>\$ (53,869)</u>	<u>(49,412)</u>	<u>\$ 4,457</u>
Fund Balance, beginning of year			65,601	
Fund Balance, end of year			<u>\$ 16,189</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>EMPLOYEE RETIREMENT</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ 11,508	\$ 30,147	\$ 18,639
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>11,508</u>	<u>30,147</u>	<u>18,639</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	284	284	-	284
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>284</u>	<u>284</u>	<u>-</u>	<u>284</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(284)</u>	<u>11,224</u>	<u>30,147</u>	<u>18,923</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(43,034)	(54,542)	(54,542)	-
Total other financing sources (uses)	<u>(43,034)</u>	<u>(54,542)</u>	<u>(54,542)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (43,318)</u>	<u>\$ (43,318)</u>	<u>(24,395)</u>	<u>\$ 18,923</u>
Fund Balance, beginning of year			43,318	
Fund Balance, end of year			<u>\$ 18,923</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>GROUP INSURANCE</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ 4,562	\$ 12,524	\$ 7,962
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	48,358	48,358
<b>Total Revenues</b>	<u>-</u>	<u>4,562</u>	<u>60,882</u>	<u>56,320</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	221	221	-	221
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>221</u>	<u>221</u>	<u>-</u>	<u>221</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(221)</u>	<u>4,341</u>	<u>60,882</u>	<u>56,541</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(73,628)	(78,190)	(78,190)	-
Total other financing sources (uses)	<u>(73,628)</u>	<u>(78,190)</u>	<u>(78,190)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (73,849)</u>	<u>\$ (73,849)</u>	<u>(17,308)</u>	<u>\$ 56,541</u>
Fund Balance, beginning of year			73,849	
Fund Balance, end of year			<u>\$ 56,541</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, 2009

	PERMISSIVE MEDICAL LEVY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 773,147	\$ 773,147	\$ 840,354	\$ 67,207
Licenses and permits	-	-	-	-
Intergovernmental	-	-	710	710
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>773,147</u>	<u>773,147</u>	<u>841,064</u>	<u>67,917</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>773,147</u>	<u>773,147</u>	<u>841,064</u>	<u>67,917</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,003,622)	(1,003,622)	(1,003,622)	-
Total other financing sources (uses)	<u>(1,003,622)</u>	<u>(1,003,622)</u>	<u>(1,003,622)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (230,475)</u>	<u>\$ (230,475)</u>	<u>(162,558)</u>	<u>\$ 67,917</u>
Fund Balance, beginning of year			231,340	
Fund Balance, end of year			<u>\$ 68,782</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	WINDY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	10,500	10,516	16
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>10,500</u>	<u>10,516</u>	<u>16</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	10,500	9,396	1,104
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>10,500</u>	<u>9,396</u>	<u>1,104</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>1,120</u>	<u>1,120</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,120</u>	<u>\$ 1,120</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 1,120</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>DRUG FORFEITURE</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	50,000	50,000	28,000	(22,000)
Investment income	-	-	657	657
Miscellaneous	-	-	18,470	18,470
<b>Total Revenues</b>	<u>50,000</u>	<u>50,000</u>	<u>47,127</u>	<u>(2,873)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	5,000	5,000	1,960	3,040
Supplies/services/materials, etc.	69,453	69,453	30,122	39,331
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
<b>Capital Expenditures</b>	10,000	10,000	-	10,000
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>84,453</u>	<u>84,453</u>	<u>32,082</u>	<u>52,371</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(34,453)</u>	<u>(34,453)</u>	<u>15,045</u>	<u>49,498</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (34,453)</u>	<u>\$ (34,453)</u>	<u>15,045</u>	<u>\$ 49,498</u>
Fund Balance, beginning of year			24,063	
Fund Balance, end of year			<u>\$ 39,108</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>FEDERAL EQUITABLE SHARE</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,000	8,000	6,626	(1,374)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	108	108
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>8,000</b>	<b>8,000</b>	<b>6,734</b>	<b>(1,266)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	10,000	10,000	-	10,000
Supplies/services/materials, etc.	6,541	6,541	2,992	3,549
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>16,541</b>	<b>16,541</b>	<b>2,992</b>	<b>13,549</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(8,541)</b>	<b>(8,541)</b>	<b>3,742</b>	<b>12,283</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (8,541)</b>	<b>\$ (8,541)</b>	<b>3,742</b>	<b>\$ 12,283</b>
Fund Balance, beginning of year			8,541	
Fund Balance, end of year			<b>\$ 12,283</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	CDBG REVOLVING LOAN			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	7,137	7,137	8,954	1,817
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>7,137</u>	<u>7,137</u>	<u>8,954</u>	<u>1,817</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	168,236	168,236	-	168,236
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>168,236</u>	<u>168,236</u>	<u>-</u>	<u>168,236</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(161,099)</u>	<u>(161,099)</u>	<u>8,954</u>	<u>170,053</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (161,099)</u>	<u>\$ (161,099)</u>	<u>8,954</u>	<u>\$ 170,053</u>
Fund Balance, beginning of year			161,830	
Fund Balance, end of year			<u>\$ 170,784</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	RECORDS PRESERVATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	121,000	121,000	117,113	(3,887)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>121,000</u>	<u>121,000</u>	<u>117,113</u>	<u>(3,887)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	144,827	144,827	142,650	2,177
Supplies/services/materials, etc.	94,000	94,000	86,822	7,178
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>238,827</u>	<u>238,827</u>	<u>229,472</u>	<u>9,355</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(117,827)</u>	<u>(117,827)</u>	<u>(112,359)</u>	<u>5,468</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	79,193	79,193	79,193	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>79,193</u>	<u>79,193</u>	<u>79,193</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (38,634)</u>	<u>\$ (38,634)</u>	<u>(33,166)</u>	<u>\$ 5,468</u>
Fund Balance, beginning of year			38,634	
Fund Balance, end of year			<u>\$ 5,468</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>JAIL IMPROVEMENT AND EDUCATION</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	12,000	12,000	-	(12,000)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	71,978	71,978	21,474	50,504
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>71,978</u>	<u>71,978</u>	<u>21,474</u>	<u>50,504</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(59,978)</u>	<u>(59,978)</u>	<u>(21,474)</u>	<u>38,504</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (59,978)</u>	<u>\$ (59,978)</u>	<u>(21,474)</u>	<u>\$ 38,504</u>
Fund Balance, beginning of year			59,978	
Fund Balance, end of year			<u>\$ 38,504</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>#6 LIGHT MAINTENANCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 560	\$ 560	\$ 520	\$ (40)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>560</u>	<u>560</u>	<u>520</u>	<u>(40)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	713	713	462	251
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>713</u>	<u>713</u>	<u>462</u>	<u>251</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(153)</u>	<u>(153)</u>	<u>58</u>	<u>211</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (153)</u>	<u>\$ (153)</u>	<u>58</u>	<u>\$ 211</u>
Fund Balance, beginning of year			<u>153</u>	
Fund Balance, end of year			<u>\$ 211</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>#13 LIGHT MAINTENANCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 381	\$ 381	\$ 381	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>381</b>	<b>381</b>	<b>381</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	523	523	350	173
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>523</b>	<b>523</b>	<b>350</b>	<b>173</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(142)</b>	<b>(142)</b>	<b>31</b>	<b>173</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (142)</b>	<b>\$ (142)</b>	<b>31</b>	<b>\$ 173</b>
Fund Balance, beginning of year			142	
Fund Balance, end of year			<b>\$ 173</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>#17 LIGHT MAINTENANCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 4,935	\$ 4,935	\$ 4,838	\$ (97)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>4,935</u>	<u>4,935</u>	<u>4,838</u>	<u>(97)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	6,486	6,486	4,329	2,157
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>6,486</u>	<u>6,486</u>	<u>4,329</u>	<u>2,157</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,551)</u>	<u>(1,551)</u>	<u>509</u>	<u>2,060</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (1,551)</u>	<u>\$ (1,551)</u>	<u>509</u>	<u>\$ 2,060</u>
Fund Balance, beginning of year			<u>1,551</u>	
Fund Balance, end of year			<u>\$ 2,060</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>#21 LIGHT MAINTENANCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 558	\$ 558	\$ 521	\$ (37)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>558</u>	<u>558</u>	<u>521</u>	<u>(37)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,647	1,647	1,559	88
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>1,647</u>	<u>1,647</u>	<u>1,559</u>	<u>88</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,089)</u>	<u>(1,089)</u>	<u>(1,038)</u>	<u>51</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (1,089)</u>	<u>\$ (1,089)</u>	<u>(1,038)</u>	<u>\$ 51</u>
Fund Balance, beginning of year			1,089	
Fund Balance, end of year			<u>\$ 51</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>#23 LIGHT MAINTENANCE DISTRICT</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 15,946	\$ 15,946	\$ 15,678	\$ (268)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>15,946</u>	<u>15,946</u>	<u>15,678</u>	<u>(268)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	28,572	28,572	14,066	14,506
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>28,572</u>	<u>28,572</u>	<u>14,066</u>	<u>14,506</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(12,626)</u>	<u>(12,626)</u>	<u>1,612</u>	<u>14,238</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (12,626)</u>	<u>\$ (12,626)</u>	<u>1,612</u>	<u>\$ 14,238</u>
Fund Balance, beginning of year			12,626	
Fund Balance, end of year			<u>\$ 14,238</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>GIBSON FLATS O &amp; M</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 2,200	\$ 2,200	\$ 2,395	\$ 195
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,200</u>	<u>2,200</u>	<u>2,395</u>	<u>195</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	43,287	43,287	-	43,287
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>43,287</u>	<u>43,287</u>	<u>-</u>	<u>43,287</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(41,087)</u>	<u>(41,087)</u>	<u>2,395</u>	<u>43,482</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (41,087)</u>	<u>\$ (41,087)</u>	<u>2,395</u>	<u>\$ 43,482</u>
Fund Balance, beginning of year			41,087	
Fund Balance, end of year			<u>\$ 43,482</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>PARK GARDEN O &amp; M</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,100	\$ 1,100	\$ 1,454	\$ 354
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>1,100</u>	<u>1,100</u>	<u>1,454</u>	<u>354</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	10,197	10,197	-	10,197
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>10,197</u>	<u>10,197</u>	<u>-</u>	<u>10,197</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(9,097)</u>	<u>(9,097)</u>	<u>1,454</u>	<u>10,551</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (9,097)</u>	<u>\$ (9,097)</u>	<u>1,454</u>	<u>\$ 10,551</u>
Fund Balance, beginning of year			9,097	
Fund Balance, end of year			<u>\$ 10,551</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, 2009**

	<b>GANNON / FLOOD ROAD O&amp;M</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 510	\$ 510	\$ 567	\$ 57
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>510</u>	<u>510</u>	<u>567</u>	<u>57</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	21,311	21,311	-	21,311
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>21,311</u>	<u>21,311</u>	<u>-</u>	<u>21,311</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(20,801)</u>	<u>(20,801)</u>	<u>567</u>	<u>21,368</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (20,801)</u>	<u>\$ (20,801)</u>	<u>567</u>	<u>\$ 21,368</u>
Fund Balance, beginning of year			20,801	
Fund Balance, end of year			<u>\$ 21,368</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	WHTETAIL LANE O&M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 3,010	\$ 3,010	\$ 3,329	\$ 319
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>3,010</u>	<u>3,010</u>	<u>3,329</u>	<u>319</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	9,052	9,052	2,400	6,652
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>9,052</u>	<u>9,052</u>	<u>2,400</u>	<u>6,652</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(6,042)</u>	<u>(6,042)</u>	<u>929</u>	<u>6,971</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (6,042)</u>	<u>\$ (6,042)</u>	<u>929</u>	<u>\$ 6,971</u>
Fund Balance, beginning of year			6,042	
Fund Balance, end of year			<u>\$ 6,971</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	ALCOHOL REHABILITATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	138,021	162,238	162,238	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>138,021</u>	<u>162,238</u>	<u>162,238</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	138,021	162,238	162,238	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>138,021</u>	<u>162,238</u>	<u>162,238</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	ALCOHOL TRAFFIC SAFETY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	35,000	35,000	38,229	3,229
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	200	200
<b>Total Revenues</b>	<u>35,000</u>	<u>35,000</u>	<u>38,429</u>	<u>3,429</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	2,500	715	1,785
Supplies/services/materials, etc.	51,758	49,258	47,434	1,824
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>51,758</u>	<u>51,758</u>	<u>48,149</u>	<u>3,609</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(16,758)</u>	<u>(16,758)</u>	<u>(9,720)</u>	<u>7,038</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (16,758)</u>	<u>\$ (16,758)</u>	<u>(9,720)</u>	<u>\$ 7,038</u>
Fund Balance, beginning of year			16,758	
Fund Balance, end of year			<u>\$ 7,038</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, 2009

	GASOLINE TAX			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	218,400	218,400	218,346	(54)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>218,400</u>	<u>218,400</u>	<u>218,346</u>	<u>(54)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	168,206	168,206	168,152	54
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>168,206</u>	<u>168,206</u>	<u>168,152</u>	<u>54</u>
<b>Excess of revenues over (under) expenditures</b>	<u>50,194</u>	<u>50,194</u>	<u>50,194</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ 5,194</u>	<u>\$ 5,194</u>	<u>5,194</u>	<u>\$ -</u>
Fund Balance, beginning of year			(5,194)	
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, 2009

	<b>MOTOR VEHICLE DISPOSAL</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	113,204	113,204	101,571	(11,633)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>113,204</u>	<u>113,204</u>	<u>101,571</u>	<u>(11,633)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	52,652	52,652	42,320	10,332
Supplies/services/materials, etc.	60,552	60,552	15,830	44,722
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>113,204</u>	<u>113,204</u>	<u>58,150</u>	<u>55,054</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>43,421</u>	<u>43,421</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(43,421)	(43,421)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(43,421)</u>	<u>(43,421)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>ROAD CLEAN-UP</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	804,942	804,942	793,877	(11,065)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>804,942</u>	<u>804,942</u>	<u>793,877</u>	<u>(11,065)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	2,000	2,000	-	2,000
Supplies/services/materials, etc.	922,942	1,697,892	1,648,828	49,064
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>924,942</u>	<u>1,699,892</u>	<u>1,648,828</u>	<u>51,064</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(120,000)</u>	<u>(894,950)</u>	<u>(854,951)</u>	<u>39,999</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	120,000	894,950	864,989	(29,961)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>120,000</u>	<u>894,950</u>	<u>864,989</u>	<u>(29,961)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>10,038</u>	<u>\$ 10,038</u>
Fund Balance, beginning of year			(10,038)	
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, 2009

	WEED TRUST			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	34,098	34,098	26,367	(7,731)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>34,098</u>	<u>34,098</u>	<u>26,367</u>	<u>(7,731)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	17,812	17,812	15,479	2,333
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	9,286	9,286	-	9,286
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>27,098</u>	<u>27,098</u>	<u>15,479</u>	<u>11,619</u>
<b>Excess of revenues over (under) expenditures</b>	<u>7,000</u>	<u>7,000</u>	<u>10,888</u>	<u>3,888</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>-</u>	<u>4,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>10,888</u>	<u>\$ 7,888</u>
Fund Balance, beginning of year			341	
Fund Balance, end of year			<u>\$ 11,229</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>SUN RIVER VALLEY DITCH</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,002	2,002	536	(1,466)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,002</u>	<u>2,002</u>	<u>536</u>	<u>(1,466)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	2,694	2,694	536	2,158
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>2,694</u>	<u>2,694</u>	<u>536</u>	<u>2,158</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(692)</u>	<u>(692)</u>	<u>-</u>	<u>692</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (692)</u>	<u>\$ (692)</u>	<u>-</u>	<u>\$ 692</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, 2009**

	<b>COUNTY LAND INFORMATION</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	19,000	19,000	21,790	2,790
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>19,000</u>	<u>19,000</u>	<u>21,790</u>	<u>2,790</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	32,600	32,600	13,806	18,794
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>32,600</u>	<u>32,600</u>	<u>13,806</u>	<u>18,794</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(13,600)</u>	<u>(13,600)</u>	<u>7,984</u>	<u>21,584</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (13,600)</u>	<u>\$ (13,600)</u>	<u>7,984</u>	<u>\$ 21,584</u>
Fund Balance, beginning of year			22,010	
Fund Balance, end of year			<u>\$ 29,994</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>COMMUNITY DECAY</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ 1,498	\$ 2,716	\$ 1,218
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>1,498</u>	<u>2,716</u>	<u>1,218</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	6,000	6,000	2,939	3,061
Supplies/services/materials, etc.	50,000	50,000	-	50,000
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>56,000</u>	<u>56,000</u>	<u>2,939</u>	<u>53,061</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(56,000)</u>	<u>(54,502)</u>	<u>(223)</u>	<u>54,279</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1,498)	(1,498)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,498)</u>	<u>(1,498)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (56,000)</u>	<u>\$ (56,000)</u>	<u>(1,721)</u>	<u>\$ 54,279</u>
Fund Balance, beginning of year			66,070	
Fund Balance, end of year			<u>\$ 64,349</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>TOBACCO</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	80,000	82,400	75,526	(6,874)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	80	80
<b>Total Revenues</b>	<u>80,000</u>	<u>82,400</u>	<u>75,606</u>	<u>(6,794)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	47,629	47,305	45,537	1,768
Supplies/services/materials, etc.	23,165	35,095	38,400	(3,305)
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
<b>Capital Expenditures</b>	73,473	64,267	-	64,267
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>144,267</u>	<u>146,667</u>	<u>83,937</u>	<u>62,730</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(64,267)</u>	<u>(64,267)</u>	<u>(8,331)</u>	<u>55,936</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (64,267)</u>	<u>\$ (64,267)</u>	<u>(8,331)</u>	<u>\$ 55,936</u>
Fund Balance, beginning of year			64,265	
Fund Balance, end of year			<u>\$ 55,934</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>COMP CANCER CONTROL</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	35,000	35,000	26,249	(8,751)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>35,000</u>	<u>35,000</u>	<u>26,249</u>	<u>(8,751)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	34,525	34,525	24,644	9,881
Supplies/services/materials, etc.	18,611	18,611	3,058	15,553
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>53,136</u>	<u>53,136</u>	<u>27,702</u>	<u>25,434</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(18,136)</u>	<u>(18,136)</u>	<u>(1,453)</u>	<u>16,683</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	1,450	1,450	-	(1,450)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,450</u>	<u>1,450</u>	<u>-</u>	<u>(1,450)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (16,686)</u>	<u>\$ (16,686)</u>	<u>(1,453)</u>	<u>\$ 15,233</u>
Fund Balance, beginning of year			16,686	
Fund Balance, end of year			<u>\$ 15,233</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

<b>JUVENILE DETENTION CENTER</b>				
<b>BUDGETED AMOUNTS</b>				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	20,887	25,887	25,270	(617)
Charges for services	706,850	706,850	752,782	45,932
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	8,000	11,000	8,580	(2,420)
<b>Total Revenues</b>	<u>735,737</u>	<u>743,737</u>	<u>786,632</u>	<u>42,895</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	1,058,316	1,058,316	1,039,455	18,861
Supplies/services/materials, etc.	272,771	275,771	252,769	23,002
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
<b>Capital Expenditures</b>	17,853	22,853	22,779	74
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>1,348,940</u>	<u>1,356,940</u>	<u>1,315,003</u>	<u>41,937</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(613,203)</u>	<u>(613,203)</u>	<u>(528,371)</u>	<u>84,832</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	638,658	638,658	417,454	(221,204)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>638,658</u>	<u>638,658</u>	<u>417,454</u>	<u>(221,204)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 25,455</u>	<u>\$ 25,455</u>	<u>(110,917)</u>	<u>\$ (136,372)</u>
Fund Balance, beginning of year			78,985	
Fund Balance, end of year			<u>\$ (31,932)</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>MEDICAL ALERT</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,000	4,000	2,775	(1,225)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	5,000	5,000	3,586	(1,414)
<b>Total Revenues</b>	<b>9,000</b>	<b>9,000</b>	<b>6,361</b>	<b>(2,639)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	9,000	9,000	5,271	3,729
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>9,000</b>	<b>9,000</b>	<b>5,271</b>	<b>3,729</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>1,090</b>	<b>1,090</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,090</b>	<b>\$ 1,090</b>
Fund Balance, beginning of year			1,882	
Fund Balance, end of year			<b>\$ 2,972</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	FOREST SERVICE TITLE III			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL	AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	31,132	31,132
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>31,132</u>	<u>31,132</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>31,132</u>	<u>31,132</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>31,132</u>	<u>\$ 31,132</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 31,132</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	PARENTING WISELY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	24,985	27,830	27,830	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>24,985</u>	<u>27,830</u>	<u>27,830</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	24,985	27,830	27,830	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>24,985</u>	<u>27,830</u>	<u>27,830</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>COUNTY ATTORNEY GRANTS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	142,058	144,712	135,265	(9,447)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>142,058</b>	<b>144,712</b>	<b>135,265</b>	<b>(9,447)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	136,003	191,626	143,168	48,458
Supplies/services/materials, etc.	6,241	2,000	264	1,736
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>142,244</b>	<b>193,626</b>	<b>143,432</b>	<b>50,194</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(186)</b>	<b>(48,914)</b>	<b>(8,167)</b>	<b>40,747</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	(40,000)	40,000	80,000
Transfers out	-	-	-	-
Total other financing sources (uses)	-	(40,000)	40,000	80,000
<b>Net Change in Fund Balance</b>	<b>\$ (186)</b>	<b>\$ (88,914)</b>	<b>31,833</b>	<b>\$ 120,747</b>
Fund Balance, beginning of year			(186)	
Fund Balance, end of year			<b>\$ 31,647</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	JUVENILE HOLDOVER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1)	(1)	-
Total other financing sources (uses)	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (1)</u>	<u>(1)</u>	<u>\$ -</u>
Fund Balance, beginning of year			1	
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, 2009

	HIDTA GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			3,929	
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, 2009

	CRIME CONTROL - JUVENILE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	217,434	217,434	217,434	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>217,434</u>	<u>217,434</u>	<u>217,434</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	243,495	217,436	217,434	2
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>243,495</u>	<u>217,436</u>	<u>217,434</u>	<u>2</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(26,061)</u>	<u>(2)</u>	<u>-</u>	<u>2</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (26,061)</u>	<u>\$ (2)</u>	<u>-</u>	<u>\$ 2</u>
Fund Balance, beginning of year			26,062	
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, 2009

	VICTIM WITNESS PROGRAM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	40,000	40,000	30,330	(9,670)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>40,000</u>	<u>40,000</u>	<u>30,330</u>	<u>(9,670)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	40,000	40,000	30,330	9,670
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>30,330</u>	<u>9,670</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>CRIME CONTROL - PUBLIC DEFENDER</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	11,488	11,448	(40)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>11,488</b>	<b>11,448</b>	<b>(40)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	1,088	1,048	40
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
<b>Capital Expenditures</b>	<b>-</b>	<b>10,400</b>	<b>10,400</b>	<b>-</b>
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>11,488</b>	<b>11,448</b>	<b>40</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>BOAT SAFETY ENFORCEMENT</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	9,600	9,600	9,600	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	6,990	8,736	6,093	2,643
Supplies/services/materials, etc.	2,610	2,610	2,139	471
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>9,600</u>	<u>11,346</u>	<u>8,232</u>	<u>3,114</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>(1,746)</u>	<u>1,368</u>	<u>3,114</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (1,746)</u>	<u>1,368</u>	<u>\$ 3,114</u>
Fund Balance, beginning of year			785	
Fund Balance, end of year			<u>\$ 2,153</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, 2009

	<b>ALLIANCE FOR YOUTH</b>			VARIANCE POSITIVE (NEGATIVE)
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	63,802	63,802	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>63,802</u>	<u>63,802</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	63,802	63,802	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>63,802</u>	<u>63,802</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>LAW ENFORCEMENT BLOCK GRANT</b>			VARIANCE POSITIVE (NEGATIVE)
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1)	(1)	-
Total other financing sources (uses)	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (1)</u>	<u>(1)</u>	<u>\$ -</u>
Fund Balance, beginning of year			1	
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, 2009**

	<b>COMMODITIES</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	36,757	36,757	30,745	(6,012)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>36,757</u>	<u>36,757</u>	<u>30,745</u>	<u>(6,012)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	18,064	18,064	17,927	137
Supplies/services/materials, etc.	18,693	18,693	13,801	4,892
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>36,757</u>	<u>36,757</u>	<u>31,728</u>	<u>5,029</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(983)</u>	<u>(983)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(983)</u>	<u>\$ (983)</u>
Fund Balance, beginning of year			983	
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, 2009

	<b>ROCKY MOUNTAIN HIDTA</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	119,734	248,383	135,272	(113,111)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>119,734</u>	<u>248,383</u>	<u>135,272</u>	<u>(113,111)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	37,359	85,247	43,748	41,499
Supplies/services/materials, etc.	59,639	126,689	73,782	52,907
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	40,821	40,821	28,320	12,501
<b>Debt Service:</b>				
Principal	10,822	22,523	11,621	10,902
Interest	1,274	3,284	2,090	1,194
<b>Total Expenditures</b>	<u>149,915</u>	<u>278,564</u>	<u>159,561</u>	<u>119,003</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(30,181)</u>	<u>(30,181)</u>	<u>(24,289)</u>	<u>5,892</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	28,320	28,320
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>28,320</u>	<u>28,320</u>
<b>Net Change in Fund Balance</b>	<u>\$ (30,181)</u>	<u>\$ (30,181)</u>	<u>4,031</u>	<u>\$ 34,212</u>
Fund Balance, beginning of year			(5,014)	
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, 2009

	<b>CDBG SPONSORED GRANTS</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	548,760	548,760	454,505	(94,255)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>548,760</u>	<u>548,760</u>	<u>454,505</u>	<u>(94,255)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	546,556	546,556	450,097	96,459
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>546,556</u>	<u>546,556</u>	<u>450,097</u>	<u>96,459</u>
<b>Excess of revenues over (under) expenditures</b>	<u>2,204</u>	<u>2,204</u>	<u>4,408</u>	<u>2,204</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ 2,204</u>	<u>\$ 2,204</u>	<u>4,408</u>	<u>\$ 2,204</u>
Fund Balance, beginning of year			(2,204)	
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, 2009

	OEA GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	494,000	309,659	(184,341)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>494,000</u>	<u>309,659</u>	<u>(184,341)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	494,000	14	493,986
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	301,515	(301,515)
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>494,000</u>	<u>301,529</u>	<u>192,471</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>8,130</u>	<u>8,130</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,130</u>	<u>\$ 8,130</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 8,130</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, 2009**

	<b>SPONSORED CTEP GRANTS</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	249,851	249,851	104,734	(145,117)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	11,376	11,376
<b>Total Revenues</b>	<u>249,851</u>	<u>249,851</u>	<u>116,110</u>	<u>(133,741)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	249,851	249,851	106,868	142,983
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>249,851</u>	<u>249,851</u>	<u>106,868</u>	<u>142,983</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>9,242</u>	<u>9,242</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>9,242</u>	<u>\$ 9,242</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 9,242</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>NEIGHBORHOOD HOUSING</b>				
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	162,700	162,700	131,068	(31,632)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>162,700</u>	<u>162,700</u>	<u>131,068</u>	<u>(31,632)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	162,700	162,700	131,068	31,632
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>				
<b>Capital Expenditures</b>				
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>162,700</u>	<u>162,700</u>	<u>131,068</u>	<u>31,632</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Prior period adjustment			<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, 2009

	FETAL ALCOHOL SPECTRUM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,934	35,604	32,054	(3,550)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>5,934</u>	<u>35,604</u>	<u>32,054</u>	<u>(3,550)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	5,028	34,698	32,192	2,506
Supplies/services/materials, etc.	906	906	471	435
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>5,934</u>	<u>35,604</u>	<u>32,663</u>	<u>2,941</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(609)</u>	<u>(609)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(609)</u>	<u>\$ (609)</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ (609)</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>SAFE KIDS SAFE COMMUNITIES</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	7,500	22,500	10,463	(12,037)
Charges for services	2,147	2,147	1,147	(1,000)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	9,832	9,832	7,544	(2,288)
<b>Total Revenues</b>	<u>19,479</u>	<u>34,479</u>	<u>19,154</u>	<u>(15,325)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	8,103	19,678	12,835	6,843
Supplies/services/materials, etc.	24,125	27,550	15,010	12,540
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>32,228</u>	<u>47,228</u>	<u>27,845</u>	<u>19,383</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(12,749)</u>	<u>(12,749)</u>	<u>(8,691)</u>	<u>4,058</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (12,749)</u>	<u>\$ (12,749)</u>	<u>(8,691)</u>	<u>\$ 4,058</u>
Fund Balance, beginning of year			12,756	
Fund Balance, end of year			<u>\$ 4,065</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>SUBDIVISION REVIEW</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	18,993	18,993	(486)	(19,479)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>18,993</u>	<u>18,993</u>	<u>(486)</u>	<u>(19,479)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	25,007	25,007	17,211	7,796
Supplies/services/materials, etc.	21,392	21,392	16	21,376
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>46,399</u>	<u>46,399</u>	<u>17,227</u>	<u>29,172</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(27,406)</u>	<u>(27,406)</u>	<u>(17,713)</u>	<u>9,693</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	7,347	7,347	-	(7,347)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>7,347</u>	<u>7,347</u>	<u>-</u>	<u>(7,347)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (20,059)</u>	<u>\$ (20,059)</u>	<u>(17,713)</u>	<u>\$ 2,346</u>
Fund Balance, beginning of year			20,059	
Fund Balance, end of year			<u>\$ 2,346</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>NUTRITION AND PHYSICAL</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	9,000	6,960	(2,040)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>9,000</u>	<u>6,960</u>	<u>(2,040)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	6,905	5,024	1,881
Supplies/services/materials, etc.	-	2,095	1,516	579
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>9,000</u>	<u>6,540</u>	<u>2,460</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>420</u>	<u>420</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>420</u>	<u>\$ 420</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 420</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>BIOTERRORISM GRANT</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	21,597	139,109	124,023	(15,086)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>21,597</u>	<u>139,109</u>	<u>124,023</u>	<u>(15,086)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	15,578	103,590	90,414	13,176
Supplies/services/materials, etc.	6,019	50,519	34,638	15,881
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	152,317	137,317	5,918	131,399
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>173,914</u>	<u>291,426</u>	<u>130,970</u>	<u>160,456</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(152,317)</u>	<u>(152,317)</u>	<u>(6,947)</u>	<u>145,370</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (152,317)</u>	<u>\$ (152,317)</u>	<u>(6,947)</u>	<u>\$ 145,370</u>
Fund Balance, beginning of year			152,317	
Fund Balance, end of year			<u>\$ 145,370</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>WEED &amp; SEED</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,056	2,056	-	(2,056)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,056</u>	<u>2,056</u>	<u>-</u>	<u>(2,056)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	4,112	4,112	999	3,113
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>4,112</u>	<u>4,112</u>	<u>999</u>	<u>3,113</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(2,056)</u>	<u>(2,056)</u>	<u>(999)</u>	<u>1,057</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (2,056)</u>	<u>\$ (2,056)</u>	<u>(999)</u>	<u>\$ 1,057</u>
Fund Balance, beginning of year			2,056	
Fund Balance, end of year			<u>\$ 1,057</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>DRUG FREE COMMUNITY GRANT</b>			VARIANCE POSITIVE (NEGATIVE)
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	2	1	(1)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2</u>	<u>1</u>	<u>(1)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ 2</u>	<u>1</u>	<u>\$ (1)</u>
Fund Balance, beginning of year			(1)	
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, 2009**

	<b>CANCER</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	88,925	88,925	50,185	(38,740)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	460	460
<b>Total Revenues</b>	<b>88,925</b>	<b>88,925</b>	<b>50,645</b>	<b>(38,280)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	61,449	61,449	60,478	971
Supplies/services/materials, etc.	20,586	20,586	8,149	12,437
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	72,936	72,936	-	72,936
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>154,971</b>	<b>154,971</b>	<b>68,627</b>	<b>86,344</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(66,046)</b>	<b>(66,046)</b>	<b>(17,982)</b>	<b>48,064</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ (66,046)</b>	<b>\$ (66,046)</b>	<b>(17,982)</b>	<b>\$ 48,064</b>
Fund Balance, beginning of year			66,046	
Fund Balance, end of year			<b>\$ 48,064</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	AIR POLLUTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	27,219	27,219	13,833	(13,386)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>27,219</u>	<u>27,219</u>	<u>13,833</u>	<u>(13,386)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	36,493	36,493	24,077	12,416
Supplies/services/materials, etc.	2,087	2,087	1,117	970
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>38,580</u>	<u>38,580</u>	<u>25,194</u>	<u>13,386</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(11,361)</u>	<u>(11,361)</u>	<u>(11,361)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	11,361	11,361	11,361	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>11,361</u>	<u>11,361</u>	<u>11,361</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>SAFE ROUTES TO SCHOOL</b>			VARIANCE POSITIVE (NEGATIVE)
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	25,000	17,229	(7,771)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>25,000</u>	<u>17,229</u>	<u>(7,771)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	25,000	13,578	11,422
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>25,000</u>	<u>13,578</u>	<u>11,422</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>3,651</u>	<u>3,651</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>3,651</u>	<u>\$ 3,651</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 3,651</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>INSTITUTIONAL CONTROLS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	176,288	13,265	(163,023)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>176,288</u>	<u>13,265</u>	<u>(163,023)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	35,162	4,068	31,094
Supplies/services/materials, etc.	-	141,126	9,197	131,929
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>176,288</u>	<u>13,265</u>	<u>163,023</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>PUBLIC WATER SUPPLY SYSTEM</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,400	3,400	(301)	(3,701)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>3,400</u>	<u>3,400</u>	<u>(301)</u>	<u>(3,701)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	3,300	3,300	829	2,471
Supplies/services/materials, etc.	1,240	1,240	10	1,230
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>4,540</u>	<u>4,540</u>	<u>839</u>	<u>3,701</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,140)</u>	<u>(1,140)</u>	<u>(1,140)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (1,140)</u>	<u>\$ (1,140)</u>	<u>(1,140)</u>	<u>\$ -</u>
Fund Balance, beginning of year			1,140	
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, 2009

	WOMEN INFANTS & CHILDREN			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	80,349	453,639	334,429	(119,210)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	1,665	1,665
<b>Total Revenues</b>	<u>80,349</u>	<u>453,639</u>	<u>336,094</u>	<u>(117,545)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	70,656	407,922	311,016	96,906
Supplies/services/materials, etc.	6,425	42,449	31,920	10,529
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	1,552	1,552	-	1,552
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>78,633</u>	<u>451,923</u>	<u>342,936</u>	<u>108,987</u>
<b>Excess of revenues over (under) expenditures</b>	<u>1,716</u>	<u>1,716</u>	<u>(6,842)</u>	<u>(8,558)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ 1,716</u>	<u>\$ 1,716</u>	<u>(6,842)</u>	<u>\$ (8,558)</u>
Fund Balance, beginning of year			(1,716)	
Fund Balance, end of year			<u>\$ (8,558)</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	MT PCA			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	13	13	-	13
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>13</u>	<u>13</u>	<u>-</u>	<u>13</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(13)</u>	<u>(13)</u>	<u>-</u>	<u>13</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (13)</u>	<u>\$ (13)</u>	<u>-</u>	<u>\$ 13</u>
Fund Balance, beginning of year			13	
Fund Balance, end of year			<u>\$ 13</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>MATERNAL &amp; CHILD HEALTH</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	170,750	170,750	196,642	25,892
Charges for services	19,814	19,814	230	(19,584)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	559	559
<b>Total Revenues</b>	<u>190,564</u>	<u>190,564</u>	<u>197,431</u>	<u>6,867</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	241,832	241,832	238,656	3,176
Supplies/services/materials, etc.	28,330	29,130	24,724	4,406
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	15,024	14,224	-	14,224
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>285,186</u>	<u>285,186</u>	<u>263,380</u>	<u>21,806</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(94,622)</u>	<u>(94,622)</u>	<u>(65,949)</u>	<u>28,673</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	82,037	82,037	82,037	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>82,037</u>	<u>82,037</u>	<u>82,037</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (12,585)</u>	<u>\$ (12,585)</u>	<u>16,088</u>	<u>\$ 28,673</u>
Fund Balance, beginning of year			12,584	
Fund Balance, end of year			<u>\$ 28,672</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>SUICIDE PREVENTION</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	9,713	9,713	7,500	(2,213)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>9,713</u>	<u>9,713</u>	<u>7,500</u>	<u>(2,213)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	10,708	10,708	8,181	2,527
Supplies/services/materials, etc.	3,504	3,504	101	3,403
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>14,212</u>	<u>14,212</u>	<u>8,282</u>	<u>5,930</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(4,499)</u>	<u>(4,499)</u>	<u>(782)</u>	<u>3,717</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (4,499)</u>	<u>\$ (4,499)</u>	<u>(782)</u>	<u>\$ 3,717</u>
Fund Balance, beginning of year			4,498	
Fund Balance, end of year			<u>\$ 3,716</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, 2009

	<b>HIV CONSORTIUM</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,549	5,549	3,034	(2,515)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>5,549</u>	<u>5,549</u>	<u>3,034</u>	<u>(2,515)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	10,451	10,451	6,791	3,660
Supplies/services/materials, etc.	887	887	28	859
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>11,338</u>	<u>11,338</u>	<u>6,819</u>	<u>4,519</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(5,789)</u>	<u>(5,789)</u>	<u>(3,785)</u>	<u>2,004</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	87	87	-	(87)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>87</u>	<u>87</u>	<u>-</u>	<u>(87)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,702)</u>	<u>\$ (5,702)</u>	<u>(3,785)</u>	<u>\$ 1,917</u>
Fund Balance, beginning of year			5,702	
Fund Balance, end of year			<u>\$ 1,917</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>FETAL ALCOHOL SYNDROME</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	29,191	29,191	29,335	144
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>29,191</u>	<u>29,191</u>	<u>29,335</u>	<u>144</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	34,707	34,707	36,367	(1,660)
Supplies/services/materials, etc.	6,738	6,738	3,636	3,102
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>41,445</u>	<u>41,445</u>	<u>40,003</u>	<u>1,442</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(12,254)</u>	<u>(12,254)</u>	<u>(10,668)</u>	<u>1,586</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	12,254	12,254	12,254	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>12,254</u>	<u>12,254</u>	<u>12,254</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,586</u>	<u>\$ 1,586</u>
Fund Balance, beginning of year			<u>1</u>	
Fund Balance, end of year			<u>\$ 1,587</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	<b>IMMUNIZATION PROJECT</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	16,352	16,352	32,703	16,351
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	325	325	325	-
<b>Total Revenues</b>	<u>16,677</u>	<u>16,677</u>	<u>33,028</u>	<u>16,351</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	22,896	27,896	26,730	1,166
Supplies/services/materials, etc.	8,244	3,244	1,212	2,032
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>31,140</u>	<u>31,140</u>	<u>27,942</u>	<u>3,198</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(14,463)</u>	<u>(14,463)</u>	<u>5,086</u>	<u>19,549</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	14,463	14,463	18,748	4,285
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>14,463</u>	<u>14,463</u>	<u>18,748</u>	<u>4,285</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>23,834</u>	<u>\$ 23,834</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 23,834</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	TUBERCULOSIS PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,000	2,000	3,173	1,173
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,000</u>	<u>2,000</u>	<u>3,173</u>	<u>1,173</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	3,168	3,168	3,553	(385)
Supplies/services/materials, etc.	1,168	1,168	14	1,154
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>4,336</u>	<u>4,336</u>	<u>3,567</u>	<u>769</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(2,336)</u>	<u>(2,336)</u>	<u>(394)</u>	<u>1,942</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	2,336	2,336	821	(1,515)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,336</u>	<u>2,336</u>	<u>821</u>	<u>(1,515)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>427</u>	<u>\$ 427</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 427</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>AIDS / HIV TESTING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	13,672	41,015	19,968	(21,047)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>13,672</b>	<b>41,015</b>	<b>19,968</b>	<b>(21,047)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	16,961	50,674	24,923	25,751
Supplies/services/materials, etc.	10,884	18,629	7,106	11,523
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>27,845</b>	<b>69,303</b>	<b>32,029</b>	<b>37,274</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(14,173)</b>	<b>(28,288)</b>	<b>(12,061)</b>	<b>16,227</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	14,115	28,230	28,230	-
Transfers out	-	-	-	-
Total other financing sources (uses)	14,115	28,230	28,230	-
<b>Net Change in Fund Balance</b>	<b>\$ (58)</b>	<b>\$ (58)</b>	<b>16,169</b>	<b>\$ 16,227</b>
Fund Balance, beginning of year			58	
Fund Balance, end of year			<b>\$ 16,227</b>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>DIRECT SERVICES AGING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	254,790	262,528	262,813	285
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	25,200	25,200	19,518	(5,682)
<b>Total Revenues</b>	<u>279,990</u>	<u>287,728</u>	<u>282,331</u>	<u>(5,397)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	300,467	279,080	275,972	3,108
Supplies/services/materials, etc.	62,134	71,259	61,166	10,093
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	20,000	2,633	17,367
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>362,601</u>	<u>370,339</u>	<u>339,771</u>	<u>30,568</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(82,611)</u>	<u>(82,611)</u>	<u>(57,440)</u>	<u>25,171</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	70,715	70,715	70,715	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>70,715</u>	<u>70,715</u>	<u>70,715</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (11,896)</u>	<u>\$ (11,896)</u>	<u>13,275</u>	<u>\$ 25,171</u>
Fund Balance, beginning of year			11,895	
Fund Balance, end of year			<u>\$ 25,170</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	CONTRACTED SERVICES AGING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	229,171	233,159	233,159	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>229,171</u>	<u>233,159</u>	<u>233,159</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	34,180	36,100	34,955	1,145
Supplies/services/materials, etc.	110,543	112,611	112,231	380
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	93,177	93,177	93,177	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>237,900</u>	<u>241,888</u>	<u>240,363</u>	<u>1,525</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(8,729)</u>	<u>(8,729)</u>	<u>(7,204)</u>	<u>1,525</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (1,629)</u>	<u>\$ (1,629)</u>	<u>(104)</u>	<u>\$ 1,525</u>
Fund Balance, beginning of year			4,372	
Fund Balance, end of year			<u>\$ 4,268</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	RYAN WHITE / YELLOWSTONE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,642	15,642	13,134	(2,508)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>15,642</u>	<u>15,642</u>	<u>13,134</u>	<u>(2,508)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	13,935	13,935	12,517	1,418
Supplies/services/materials, etc.	1,707	1,707	1,065	642
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>15,642</u>	<u>15,642</u>	<u>13,582</u>	<u>2,060</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(448)</u>	<u>(448)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(448)</u>	<u>\$ (448)</u>
Fund Balance, beginning of year			448	
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, 2009

	CONGREGATE MEALS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	358,841	380,913	387,052	6,139
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	236,000	236,000	213,182	(22,818)
<b>Total Revenues</b>	<u>594,841</u>	<u>616,913</u>	<u>600,234</u>	<u>(16,679)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	339,788	342,788	343,780	(992)
Supplies/services/materials, etc.	293,574	287,154	287,100	54
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	51,749	77,241	51,737	25,504
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>685,111</u>	<u>707,183</u>	<u>682,617</u>	<u>24,566</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(90,270)</u>	<u>(90,270)</u>	<u>(82,383)</u>	<u>7,887</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ (14,070)</u>	<u>\$ (14,070)</u>	<u>(6,183)</u>	<u>\$ 7,887</u>
Fund Balance, beginning of year			38,896	
Fund Balance, end of year			<u>\$ 32,713</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

	RSVP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	128,189	128,189	128,189	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	74,291	74,291	50,611	(23,680)
<b>Total Revenues</b>	<u>202,480</u>	<u>202,480</u>	<u>178,800</u>	<u>(23,680)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	124,162	124,162	145,313	(21,151)
Supplies/services/materials, etc.	72,370	72,370	49,770	22,600
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>196,532</u>	<u>196,532</u>	<u>195,083</u>	<u>1,449</u>
<b>Excess of revenues over (under) expenditures</b>	<u>5,948</u>	<u>5,948</u>	<u>(16,283)</u>	<u>(22,231)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Net Change in Fund Balance</b>	<u>\$ 16,948</u>	<u>\$ 16,948</u>	<u>(5,283)</u>	<u>\$ (22,231)</u>
Fund Balance, beginning of year			1,736	
Fund Balance, end of year			<u>\$ (3,547)</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>ADMINISTRATIVE AGING</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	63,253	49,181	49,181	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>63,253</b>	<b>49,181</b>	<b>49,181</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	58,835	53,500	52,550	950
Supplies/services/materials, etc.	25,100	16,363	16,380	(17)
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	17,176	17,176	17,176	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>101,111</b>	<b>87,039</b>	<b>86,106</b>	<b>933</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(37,858)</b>	<b>(37,858)</b>	<b>(36,925)</b>	<b>933</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	33,814	33,814	33,814	-
Transfers out	-	-	-	-
Total other financing sources (uses)	33,814	33,814	33,814	-
<b>Net Change in Fund Balance</b>	<b>\$ (4,044)</b>	<b>\$ (4,044)</b>	<b>(3,111)</b>	<b>\$ 933</b>
Fund Balance, beginning of year			4,044	
Fund Balance, end of year			<b>\$ 933</b>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>FOSTER GRANDPARENTS PROGRAM</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	206,393	206,393	206,393	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	39,000	39,000	33,995	(5,005)
<b>Total Revenues</b>	<u>245,393</u>	<u>245,393</u>	<u>240,388</u>	<u>(5,005)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	69,565	72,279	70,616	1,663
Supplies/services/materials, etc.	197,628	194,914	189,377	5,537
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>267,193</u>	<u>267,193</u>	<u>259,993</u>	<u>7,200</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(21,800)</u>	<u>(21,800)</u>	<u>(19,605)</u>	<u>2,195</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	21,243	21,243	21,243	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>21,243</u>	<u>21,243</u>	<u>21,243</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (557)</u>	<u>\$ (557)</u>	<u>1,638</u>	<u>\$ 2,195</u>
Fund Balance, beginning of year			<u>557</u>	
Fund Balance, end of year			<u>\$ 2,195</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED June 30, 2009

<b>COMMUNITY HEALTH CLINIC</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	738,564	1,004,567	756,241	(248,326)
Charges for services	729,865	752,410	692,938	(59,472)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	254,770	254,770	310,466	55,696
<b>Total Revenues</b>	<u>1,723,199</u>	<u>2,011,747</u>	<u>1,759,645</u>	<u>(252,102)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	1,408,008	1,643,671	1,441,736	201,935
Supplies/services/materials, etc.	316,280	369,165	316,844	52,321
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>1,724,288</u>	<u>2,012,836</u>	<u>1,758,580</u>	<u>254,256</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,089)</u>	<u>(1,089)</u>	<u>1,065</u>	<u>2,154</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	3,624	3,624	3,624	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>3,624</u>	<u>3,624</u>	<u>3,624</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,535</u>	<u>\$ 2,535</u>	<u>4,689</u>	<u>\$ 2,154</u>
Fund Balance, beginning of year			26,498	
Fund Balance, end of year			<u>\$ 31,187</u>	

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded**  
**BUDGET AND ACTUAL**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>TOTAL SPECIAL REVENUE FUNDS</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 7,902,704	\$ 8,160,165	\$ 8,139,678	\$ (20,487)
Licenses and permits	97,693	104,187	89,746	(14,441)
Intergovernmental	5,903,697	7,708,248	6,594,051	(1,114,197)
Charges for services	2,192,674	2,270,785	2,190,923	(79,862)
Fines and forfeitures	90,000	90,000	61,716	(28,284)
Investment income	39,907	39,907	20,701	(19,206)
Miscellaneous	862,818	865,818	953,676	87,858
<b>Total Revenues</b>	<b>17,089,493</b>	<b>19,239,110</b>	<b>18,050,491</b>	<b>(1,188,619)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	788,735	844,358	770,354	74,004
Supplies/services/materials, etc.	549,497	555,756	305,360	250,396
<b>Public Safety:</b>				
Personal services	1,166,599	1,216,233	1,140,892	75,341
Supplies/services/materials, etc.	907,753	1,010,811	798,011	212,800
<b>Public Works:</b>				
Personal services	2,485,678	2,485,678	2,364,457	121,221
Supplies/services/materials, etc.	3,540,742	4,809,692	3,806,460	1,003,232
<b>Public Health:</b>				
Personal services	2,786,657	3,636,749	3,193,411	443,338
Supplies/services/materials, etc.	1,486,324	1,863,423	1,491,689	371,734
<b>Social and Economic Services:</b>				
Personal services	1,324,728	1,283,640	1,318,565	(34,925)
Supplies/services/materials, etc.	1,062,777	1,058,099	987,472	70,627
<b>Culture and Recreation:</b>				
Personal services	46,135	46,135	41,066	5,069
Supplies/services/materials, etc.	633,222	642,322	596,539	45,783
<b>Housing and Community Development:</b>				
Personal services	240,929	247,423	248,332	(909)
Supplies/services/materials, etc.	215,617	215,617	46,331	169,286
<b>Conservation of Natural Resources:</b>				
Personal services	36,493	36,493	24,077	12,416
Supplies/services/materials, etc.	2,087	2,087	1,117	970
<b>Miscellaneous</b>	450,000	450,000	263,552	186,448
<b>Capital Expenditures</b>	1,288,971	1,329,289	770,395	558,894
<b>Debt Service:</b>				
Principal	137,687	74,058	63,155	10,903
Interest	15,113	3,491	2,297	1,194
<b>Total Expenditures</b>	<b>19,165,744</b>	<b>21,811,354</b>	<b>18,233,532</b>	<b>3,577,822</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,076,251)</b>	<b>(2,572,244)</b>	<b>(183,041)</b>	<b>2,389,203</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Inception of capital lease	250,000	250,000	28,320	(221,680)
Proceeds from notes/loans/intercap	200,000	200,000	-	(200,000)
Transfers in	1,996,644	2,765,711	2,593,438	(172,273)
Transfers out	(2,376,738)	(2,714,227)	(2,738,088)	(23,861)
Total other financing sources (uses)	69,906	501,484	(116,330)	(617,814)
<b>Net Change in Fund Balance</b>	<b>\$ (2,006,345)</b>	<b>\$ (2,070,760)</b>	<b>(299,371)</b>	<b>\$ 1,771,389</b>
Fund Balance, beginning of year			3,289,294	
Fund Balance, end of year			<b>\$ 2,989,923</b>	

(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.

RID (Rural Special Improvement District) #53 – Bob Marshal – Monitor repayment of the InterCap loan for the district.

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
June 30, 2009**

	<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>	<u>RID #34 Gore Hill</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 81,235	\$ 109,009	\$ -	\$ 55,565	\$ 1,951	\$ 41,351	\$ 40,845
Taxes and assessments receivable	83,649	93,539	157,913	-	18,573	145,235	106,396
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,819</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 164,884</u>	<u>\$ 202,548</u>	<u>\$ 157,913</u>	<u>\$ 83,384</u>	<u>\$ 20,524</u>	<u>\$ 186,586</u>	<u>\$ 147,241</u>
<b>LIABILITIES</b>							
Due to other funds	-	-	27,819	-	-	-	-
Deferred revenue	<u>83,649</u>	<u>93,539</u>	<u>157,913</u>	<u>-</u>	<u>18,573</u>	<u>145,235</u>	<u>106,396</u>
Total Liabilities	83,649	93,539	185,732	-	18,573	145,235	106,396
<b>FUND BALANCES</b>							
Reserved for debt service	<u>81,235</u>	<u>109,009</u>	<u>(27,819)</u>	<u>83,384</u>	<u>1,951</u>	<u>41,351</u>	<u>40,845</u>
Total liabilities and fund balances	<u>\$ 164,884</u>	<u>\$ 202,548</u>	<u>\$ 157,913</u>	<u>\$ 83,384</u>	<u>\$ 20,524</u>	<u>\$ 186,586</u>	<u>\$ 147,241</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR DEBT SERVICE FUNDS**  
**June 30, 2009**

	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberr y Drive	RID #41 Park Garden Estate	RID #42 Gannon/Flood Road
<b>ASSETS</b>							
Cash and cash equivalents	\$ 145	\$ 42,417	\$ 11,808	\$ 5,799	\$ 395	\$ 6,753	\$ 13,851
Taxes and assessments receivable	6,969	122,856	32,443	101,475	20,516	35,157	191,274
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 7,114</u>	<u>\$ 165,273</u>	<u>\$ 44,251</u>	<u>\$ 107,274</u>	<u>\$ 20,911</u>	<u>\$ 41,910</u>	<u>\$ 205,125</u>
<b>LIABILITIES</b>							
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	<u>6,969</u>	<u>122,856</u>	<u>32,443</u>	<u>101,475</u>	<u>20,516</u>	<u>35,157</u>	<u>191,274</u>
Total Liabilities	6,969	122,856	32,443	101,475	20,516	35,157	191,274
<b>FUND BALANCES</b>							
Reserved for debt service	<u>145</u>	<u>42,417</u>	<u>11,808</u>	<u>5,799</u>	<u>395</u>	<u>6,753</u>	<u>13,851</u>
Total liabilities and fund balances	<u>\$ 7,114</u>	<u>\$ 165,273</u>	<u>\$ 44,251</u>	<u>\$ 107,274</u>	<u>\$ 20,911</u>	<u>\$ 41,910</u>	<u>\$ 205,125</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**NONMAJOR DEBT SERVICE FUNDS**  
**June 30, 2009**

	RID #43 Whitetail Lane	RID #53 Bob Marshal	Totals
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,983	\$ 8,354	\$ 424,461
Taxes and assessments receivable	32,635	117,158	1,265,788
Due from other funds	<u>-</u>	<u>-</u>	<u>27,819</u>
 Total assets	 <u>\$ 37,618</u>	 <u>\$ 125,512</u>	 <u>\$ 1,718,068</u>
<b>LIABILITIES</b>			
Due to other funds	-	-	27,819
Deferred revenue	<u>32,635</u>	<u>117,158</u>	<u>1,265,788</u>
 Total Liabilities	 32,635	 117,158	 1,293,607
<b>FUND BALANCES</b>			
Reserved for debt service	<u>4,983</u>	<u>8,354</u>	<u>424,461</u>
 Total liabilities and fund balances	 <u>\$ 37,618</u>	 <u>\$ 125,512</u>	 <u>\$ 1,718,068</u>

(concluded)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED June 30, 2009**

	Fair Bonds	Adult Detention Center Bonds	Judgment Levy	RID Revolving	RID #31 Woodland Estates	RID #33 Mciver Road	RID #34 Gore Hill
<b>REVENUES</b>							
Taxes and special assessments	\$ 441,514	\$ 475,002	\$ 1,345,325	\$ 1	\$ 138	\$ 29,674	\$ 33,938
Intergovernmental	339	339	1,226	-	-	-	-
Investment income	5,344	7,041	-	-	58	350	318
<b>Total Revenues</b>	<u>447,197</u>	<u>482,382</u>	<u>1,346,551</u>	<u>1</u>	<u>196</u>	<u>30,024</u>	<u>34,256</u>
<b>EXPENDITURES</b>							
<b>Current:</b>							
<b>General Government:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Public Safety:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Public Works:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Public Health:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Social and Economic Services:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Culture and Recreation:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Housing and Community Development:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
<b>Miscellaneous</b>							
Capital Expenditures	-	-	-	-	-	-	-
<b>Debt Service:</b>							
Principal	505,000	585,000	1,333,333	-	10,000	25,000	30,000
Interest	106,243	180,685	-	-	513	4,884	3,936
<b>Total Expenditures</b>	<u>611,243</u>	<u>765,685</u>	<u>1,333,333</u>	<u>-</u>	<u>10,513</u>	<u>29,884</u>	<u>33,936</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(164,046)</u>	<u>(283,303)</u>	<u>13,218</u>	<u>1</u>	<u>(10,317)</u>	<u>140</u>	<u>320</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	40,888	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	40,888	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>(164,046)</u>	<u>(242,415)</u>	<u>13,218</u>	<u>1</u>	<u>(10,317)</u>	<u>140</u>	<u>320</u>
Fund Balance, beginning of year	245,281	351,424	(41,037)	83,383	12,268	41,211	40,525
Fund Balance, end of year	<u>\$ 81,235</u>	<u>\$ 109,009</u>	<u>\$ (27,819)</u>	<u>\$ 83,384</u>	<u>\$ 1,951</u>	<u>\$ 41,351</u>	<u>\$ 40,845</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED June 30, 2009**

	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate
<b>REVENUES</b>						
Taxes and special assessments	\$ -	\$ 39,102	\$ 8,926	\$ 19,498	\$ 3,184	\$ 6,479
Intergovernmental	-	-	-	-	-	-
Investment income	2	304	104	156	56	123
<b>Total Revenues</b>	<u>2</u>	<u>39,406</u>	<u>9,030</u>	<u>19,654</u>	<u>3,240</u>	<u>6,602</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>						
Capital Expenditures	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	40,000	10,000	15,000	5,000	5,996
Interest	-	3,801	1,002	5,576	849	1,944
<b>Total Expenditures</b>	<u>-</u>	<u>43,801</u>	<u>11,002</u>	<u>20,576</u>	<u>5,849</u>	<u>7,940</u>
<b>Excess of revenues over (under) expenditures</b>	<u>2</u>	<u>(4,395)</u>	<u>(1,972)</u>	<u>(922)</u>	<u>(2,609)</u>	<u>(1,338)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>2</u>	<u>(4,395)</u>	<u>(1,972)</u>	<u>(922)</u>	<u>(2,609)</u>	<u>(1,338)</u>
Fund Balance, beginning of year	143	46,812	13,780	6,721	3,004	8,091
Fund Balance, end of year	<u>\$ 145</u>	<u>\$ 42,417</u>	<u>\$ 11,808</u>	<u>\$ 5,799</u>	<u>\$ 395</u>	<u>\$ 6,753</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED June 30, 2009**

	RID #42 Flood/Gannon Road	RID #43 Whitetail Lane	RID #53 Bob Marshal	Totals
<b>REVENUES</b>				
Taxes and special assessments	\$ 32,858	\$ 6,082	\$ 9,280	\$ 2,451,001
Intergovernmental	-	-	-	1,904
Investment income	98	50	-	14,004
<b>Total Revenues</b>	<u>32,956</u>	<u>6,132</u>	<u>9,280</u>	<u>2,466,909</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>				
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	24,374	4,433	-	2,593,136
Interest	9,230	1,679	926	321,268
<b>Total Expenditures</b>	<u>33,604</u>	<u>6,112</u>	<u>926</u>	<u>2,914,404</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(648)</u>	<u>20</u>	<u>8,354</u>	<u>(447,495)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	40,888
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	40,888
<b>Net Change in Fund Balance</b>	<u>(648)</u>	<u>20</u>	<u>8,354</u>	<u>(406,607)</u>
Fund Balance, beginning of year	14,499	4,963	-	831,068
Fund Balance, end of year	<u>\$ 13,851</u>	<u>\$ 4,983</u>	<u>\$ 8,354</u>	<u>\$ 424,461</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR DEBT SERVICE FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>FAIR BONDS</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 405,592	\$ 405,592	\$ 441,514	\$ 35,922
Intergovernmental	-	-	339	339
Investment income	-	-	5,344	5,344
<b>Total Revenues</b>	<u>405,592</u>	<u>405,592</u>	<u>447,197</u>	<u>41,605</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	505,000	505,000	505,000	-
Interest	116,512	116,512	106,243	10,269
<b>Total Expenditures</b>	<u>621,512</u>	<u>621,512</u>	<u>611,243</u>	<u>10,269</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(215,920)</u>	<u>(215,920)</u>	<u>(164,046)</u>	<u>51,874</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (215,920)</u>	<u>\$ (215,920)</u>	<u>(164,046)</u>	<u>\$ 51,874</u>
Fund Balance, beginning of year			245,281	
Fund Balance, end of year			<u>\$ 81,235</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, 2009

	<b>ADULT DETENTION CENTER BONDS</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 414,681	\$ 414,681	\$ 475,002	\$ 60,321
Intergovernmental	-	-	339	339
Investment income	-	-	7,041	7,041
<b>Total Revenues</b>	<u>414,681</u>	<u>414,681</u>	<u>482,382</u>	<u>67,701</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	585,000	585,000	585,000	-
Interest	182,385	182,385	180,685	1,700
<b>Total Expenditures</b>	<u>767,385</u>	<u>767,385</u>	<u>765,685</u>	<u>1,700</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(352,704)</u>	<u>(352,704)</u>	<u>(283,303)</u>	<u>69,401</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	40,888	40,888	40,888	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>40,888</u>	<u>40,888</u>	<u>40,888</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (311,816)</u>	<u>\$ (311,816)</u>	<u>(242,415)</u>	<u>\$ 69,401</u>
Fund Balance, beginning of year			351,424	
Fund Balance, end of year			<u>\$ 109,009</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, 2009**

	<b>JUDGMENT LEVY</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes and special assessments	\$ 1,334,245	\$ 1,334,245	\$ 1,345,325	\$ 11,080
Intergovernmental	-	-	1,226	1,226
Investment income	-	-	-	-
<b>Total Revenues</b>	<u>1,334,245</u>	<u>1,334,245</u>	<u>1,346,551</u>	<u>12,306</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	1,333,334	1,333,334	1,333,333	1
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>1,333,334</u>	<u>1,333,334</u>	<u>1,333,333</u>	<u>1</u>
<b>Excess of revenues over (under) expenditures</b>	<u>911</u>	<u>911</u>	<u>13,218</u>	<u>12,307</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ 911</u>	<u>\$ 911</u>	<u>13,218</u>	<u>\$ 12,307</u>
Fund Balance, beginning of year			(41,037)	
Fund Balance, end of year			<u>\$ (27,819)</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, 2009

	RID REVOLVING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ 1	\$ 1
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	83,533	83,533	-	83,533
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>83,533</u>	<u>83,533</u>	<u>-</u>	<u>83,533</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(83,533)</u>	<u>(83,533)</u>	<u>1</u>	<u>83,534</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	153	153	-	(153)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>153</u>	<u>153</u>	<u>-</u>	<u>(153)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (83,380)</u>	<u>\$ (83,380)</u>	<u>1</u>	<u>\$ 83,381</u>
Fund Balance, beginning of year			83,383	
Fund Balance, end of year			<u>\$ 83,384</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, 2009

<b>RID #31 WOODLAND ESTATES</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 8,030	\$ 8,030	\$ 138	\$ (7,892)
Intergovernmental	-	-	-	-
Investment income	100	100	58	(42)
<b>Total Revenues</b>	<u>8,130</u>	<u>8,130</u>	<u>196</u>	<u>(7,934)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	18,298	18,298	10,000	8,298
Interest	2,100	2,100	513	1,587
<b>Total Expenditures</b>	<u>20,398</u>	<u>20,398</u>	<u>10,513</u>	<u>9,885</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(12,268)</u>	<u>(12,268)</u>	<u>(10,317)</u>	<u>1,951</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (12,268)</u>	<u>\$ (12,268)</u>	<u>(10,317)</u>	<u>\$ 1,951</u>
Fund Balance, beginning of year			12,268	
Fund Balance, end of year			<u>\$ 1,951</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, 2009

	<b>RID #33 MCIVER ROAD</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 28,800	\$ 28,800	\$ 29,674	\$ 874
Intergovernmental	-	-	-	-
Investment income	500	500	350	(150)
<b>Total Revenues</b>	<u>29,300</u>	<u>29,300</u>	<u>30,024</u>	<u>724</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	60,351	60,351	25,000	35,351
Interest	10,160	10,160	4,884	5,276
<b>Total Expenditures</b>	<u>70,511</u>	<u>70,511</u>	<u>29,884</u>	<u>40,627</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(41,211)</u>	<u>(41,211)</u>	<u>140</u>	<u>41,351</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (41,211)</u>	<u>\$ (41,211)</u>	<u>140</u>	<u>\$ 41,351</u>
Fund Balance, beginning of year			41,211	
Fund Balance, end of year			<u>\$ 41,351</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, 2009

	<b>RID #34 GORE HILL</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 28,200	\$ 28,200	\$ 33,938	\$ 5,738
Intergovernmental	-	-	-	-
Investment income	200	200	318	118
<b>Total Revenues</b>	<u>28,400</u>	<u>28,400</u>	<u>34,256</u>	<u>5,856</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	61,725	61,725	30,000	31,725
Interest	7,200	7,200	3,936	3,264
<b>Total Expenditures</b>	<u>68,925</u>	<u>68,925</u>	<u>33,936</u>	<u>34,989</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(40,525)</u>	<u>(40,525)</u>	<u>320</u>	<u>40,845</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (40,525)</u>	<u>\$ (40,525)</u>	<u>320</u>	<u>\$ 40,845</u>
Fund Balance, beginning of year			40,525	
Fund Balance, end of year			<u>\$ 40,845</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, 2009

	<b>RID #35A ELK DRIVE</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment income	10	10	2	(8)
<b>Total Revenues</b>	<u>10</u>	<u>10</u>	<u>2</u>	<u>(8)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>10</u>	<u>10</u>	<u>2</u>	<u>(8)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	153	153	-	153
Total other financing sources (uses)	(153)	(153)	-	153
<b>Net Change in Fund Balance</b>	<u>\$ (143)</u>	<u>\$ (143)</u>	<u>2</u>	<u>\$ 145</u>
Fund Balance, beginning of year			143	
Fund Balance, end of year			<u>\$ 145</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, 2009

	<b>RID #36A FOX FARM</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ 26,550	\$ 26,550	\$ 39,102	\$ 12,552
Intergovernmental	-	-	-	-
Investment income	300	300	304	4
<b>Total Revenues</b>	<u>26,850</u>	<u>26,850</u>	<u>39,406</u>	<u>12,556</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	63,511	63,511	40,000	23,511
Interest	10,150	10,150	3,801	6,349
<b>Total Expenditures</b>	<u>73,661</u>	<u>73,661</u>	<u>43,801</u>	<u>29,860</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(46,811)</u>	<u>(46,811)</u>	<u>(4,395)</u>	<u>42,416</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (46,811)</u>	<u>\$ (46,811)</u>	<u>(4,395)</u>	<u>\$ 42,416</u>
Fund Balance, beginning of year			46,812	
Fund Balance, end of year			<u>\$ 42,417</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, 2009

	<b>RID #38 BIG SKY</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes and special assessments	\$ 7,540	\$ 7,540	\$ 8,926	\$ 1,386
Intergovernmental	-	-	-	-
Investment income	100	100	104	4
<b>Total Revenues</b>	<u>7,640</u>	<u>7,640</u>	<u>9,030</u>	<u>1,390</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	18,345	18,345	10,000	8,345
Interest	3,075	3,075	1,002	2,073
<b>Total Expenditures</b>	<u>21,420</u>	<u>21,420</u>	<u>11,002</u>	<u>10,418</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(13,780)</u>	<u>(13,780)</u>	<u>(1,972)</u>	<u>11,808</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (13,780)</u>	<u>\$ (13,780)</u>	<u>(1,972)</u>	<u>\$ 11,808</u>
Fund Balance, beginning of year			13,780	
Fund Balance, end of year			<u>\$ 11,808</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, 2009

	<b>RID #39 SUN PRAIRIE ROAD</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 16,050	\$ 16,050	\$ 19,498	\$ 3,448
Intergovernmental	-	-	-	-
Investment income	100	100	156	56
<b>Total Revenues</b>	<u>16,150</u>	<u>16,150</u>	<u>19,654</u>	<u>3,504</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	14,651	14,651	15,000	(349)
Interest	8,220	8,220	5,576	2,644
<b>Total Expenditures</b>	<u>22,871</u>	<u>22,871</u>	<u>20,576</u>	<u>2,295</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(6,721)</u>	<u>(6,721)</u>	<u>(922)</u>	<u>5,799</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (6,721)</u>	<u>\$ (6,721)</u>	<u>(922)</u>	<u>\$ 5,799</u>
Fund Balance, beginning of year			6,721	
Fund Balance, end of year			<u>\$ 5,799</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, 2009

<b>RID #40 HUCKLEBERRY DRIVE</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 4,525	\$ 4,525	\$ 3,184	\$ (1,341)
Intergovernmental	-	-	-	-
Investment income	50	50	56	6
<b>Total Revenues</b>	<u>4,575</u>	<u>4,575</u>	<u>3,240</u>	<u>(1,335)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	6,229	6,229	5,000	1,229
Interest	1,350	1,350	849	501
<b>Total Expenditures</b>	<u>7,579</u>	<u>7,579</u>	<u>5,849</u>	<u>1,730</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(3,004)</u>	<u>(3,004)</u>	<u>(2,609)</u>	<u>395</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (3,004)</u>	<u>\$ (3,004)</u>	<u>(2,609)</u>	<u>\$ 395</u>
Fund Balance, beginning of year			3,004	
Fund Balance, end of year			<u>\$ 395</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, 2009

<b>RID #41 PARK GARDEN ESTATE</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 6,210	\$ 6,210	\$ 6,479	\$ 269
Intergovernmental	-	-	-	-
Investment income	100	100	123	23
<b>Total Revenues</b>	<u>6,310</u>	<u>6,310</u>	<u>6,602</u>	<u>292</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	12,401	12,401	5,996	6,405
Interest	2,000	2,000	1,944	56
<b>Total Expenditures</b>	<u>14,401</u>	<u>14,401</u>	<u>7,940</u>	<u>6,461</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(8,091)</u>	<u>(8,091)</u>	<u>(1,338)</u>	<u>6,753</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (8,091)</u>	<u>\$ (8,091)</u>	<u>(1,338)</u>	<u>\$ 6,753</u>
Fund Balance, beginning of year			8,091	
Fund Balance, end of year			<u>\$ 6,753</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, 2009

	<u>RID #42 GANNON / FLOOD ROAD RID</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>BUDGETED AMOUNTS</u>			
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
<b>REVENUES</b>				
Taxes and special assessments	\$ 32,898	\$ 32,898	\$ 32,858	\$ (40)
Intergovernmental	-	-	-	-
Investment income	-	-	98	98
<b>Total Revenues</b>	<u>32,898</u>	<u>32,898</u>	<u>32,956</u>	<u>58</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	38,166	38,166	24,374	13,792
Interest	9,231	9,231	9,230	1
<b>Total Expenditures</b>	<u>47,397</u>	<u>47,397</u>	<u>33,604</u>	<u>13,793</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(14,499)</u>	<u>(14,499)</u>	<u>(648)</u>	<u>13,851</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (14,499)</u>	<u>\$ (14,499)</u>	<u>(648)</u>	<u>\$ 13,851</u>
Fund Balance, beginning of year			14,499	
Fund Balance, end of year			<u>\$ 13,851</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, 2009

<b>RID #43 WHITETAILE LANE RID</b>				
<b>BUDGETED AMOUNTS</b>				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 5,990	\$ 5,990	\$ 6,082	\$ 92
Intergovernmental	-	-	-	-
Investment income	-	-	50	50
<b>Total Revenues</b>	<u>5,990</u>	<u>5,990</u>	<u>6,132</u>	<u>142</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	8,914	8,914	4,433	4,481
Interest	1,679	1,679	1,679	-
<b>Total Expenditures</b>	<u>10,593</u>	<u>10,593</u>	<u>6,112</u>	<u>4,481</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(4,603)</u>	<u>(4,603)</u>	<u>20</u>	<u>4,623</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (4,603)</u>	<u>\$ (4,603)</u>	<u>20</u>	<u>\$ 4,623</u>
Fund Balance, beginning of year			4,963	
Fund Balance, end of year			<u>\$ 4,983</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, 2009

	RID #53 BOB MARSHAL RID			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Taxes and special assessments	\$ -	\$ 9,280	\$ 9,280	\$ -
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>9,280</u>	<u>9,280</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	9,280	926	8,354
<b>Total Expenditures</b>	<u>-</u>	<u>9,280</u>	<u>926</u>	<u>8,354</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>8,354</u>	<u>8,354</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,354</u>	<u>\$ 8,354</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 8,354</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, 2009**

	<b>TOTAL DEBT SERVICE FUNDS</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes and special assessments	\$ 2,319,311	\$ 2,328,591	\$ 2,451,001	\$ 122,410
Intergovernmental	-	-	1,904	1,904
Investment income	1,460	1,460	14,004	12,544
<b>Total Revenues</b>	<u>2,320,771</u>	<u>2,330,051</u>	<u>2,466,909</u>	<u>136,858</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	2,809,458	2,809,458	2,593,136	216,322
Interest	354,062	363,342	321,268	42,074
<b>Total Expenditures</b>	<u>3,163,520</u>	<u>3,172,800</u>	<u>2,914,404</u>	<u>258,396</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(842,749)</u>	<u>(842,749)</u>	<u>(447,495)</u>	<u>395,254</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	41,041	41,041	40,888	(153)
Transfers out	(153)	(153)	-	153
Total other financing sources (uses)	40,888	40,888	40,888	-
<b>Net Change in Fund Balance</b>	<u>\$ (801,861)</u>	<u>\$ (801,861)</u>	<u>(406,607)</u>	<u>\$ 395,254</u>
Fund Balance, beginning of year			831,068	
Fund Balance, end of year			<u>\$ 424,461</u>	

(continued)

## 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 – 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.

RID Construction – To account for Rural Improvement Districts construction costs.

Capital Improvement Grant – A fund utilized by the County for Capital Improvement grants tracking that will remain with the County.

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
June 30, 2009**

	<u>Capital Building Reserve</u>	<u>Public Work Capital Improvement</u>	<u>Fairgrounds Capital Improvement</u>	<u>County Shops</u>	<u>Mosquito Capital Reserve</u>	<u>Junk Vehicle Capital Reserve</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 108,181	\$ 72,462	\$ 88,427	\$ -	\$ 46,890	\$ 32
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,362</u>
Total assets	<u><u>\$ 108,181</u></u>	<u><u>\$ 72,462</u></u>	<u><u>\$ 88,427</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 46,890</u></u>	<u><u>\$ 254,394</u></u>
<b>LIABILITIES</b>						
Short-term payables	\$ 10,803	\$ -	\$ -	\$ 113,459	\$ -	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,261</u>	<u>-</u>	<u>-</u>
Total Liabilities	10,803	-	-	355,720	-	-
<b>FUND BALANCES</b>						
Reserved	<u>97,378</u>	<u>72,462</u>	<u>88,427</u>	<u>(355,720)</u>	<u>46,890</u>	<u>254,394</u>
Total fund balances	<u>97,378</u>	<u>72,462</u>	<u>88,427</u>	<u>(355,720)</u>	<u>46,890</u>	<u>254,394</u>
Total liabilities and fund balances	<u><u>\$ 108,181</u></u>	<u><u>\$ 72,462</u></u>	<u><u>\$ 88,427</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 46,890</u></u>	<u><u>\$ 254,394</u></u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, concluded**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**June 30, 2009**

	Health Department Capital Reserve	Clinic Capital Reserve	CTEP	ADC Capital Improvement	Capital Improvement Grant	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 162,400	\$ 38	\$ -	\$ 80,734	\$ -	\$ 559,164
Due from other funds	-	-	-	-	-	254,362
Total assets	<u>\$ 162,400</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 80,734</u>	<u>\$ -</u>	<u>\$ 813,526</u>
<b>LIABILITIES</b>						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,262
Due to other funds	-	-	7,707	-	4,394	254,362
Total Liabilities	-	-	7,707	-	4,394	378,624
<b>FUND BALANCES</b>						
Reserved	162,400	38	(7,707)	80,734	(4,394)	434,902
Total fund balances	<u>162,400</u>	<u>38</u>	<u>(7,707)</u>	<u>80,734</u>	<u>(4,394)</u>	<u>434,902</u>
Total liabilities and fund balances	<u>\$ 162,400</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 80,734</u>	<u>\$ -</u>	<u>\$ 813,526</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**YEAR ENDED June 30, 2009**

	Capital Building Reserve	Public Works Capital Improvement	Fairgrounds Capital Improvement	County Shops	Mosquito Capital Reserve	Junk Vehicle Capital Reserve
<b>REVENUES</b>						
Intergovernmental	-	-	-	-	-	-
Investment income	2,245	-	491	-	740	2,801
Miscellaneous	49,802	-	3,363	-	-	-
<b>Total Revenues</b>	<u>52,047</u>	<u>-</u>	<u>3,854</u>	<u>-</u>	<u>740</u>	<u>2,801</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
<b>General Government:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	118,073	-	-	-	-	-
<b>Public Safety:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Works:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Public Health:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Social and Economic Services:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Culture and Recreation:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Housing and Community Development:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Conservation of Natural Resources:</b>						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-
<b>Capital Expenditures</b>	947,152	16,500	-	1,413,084	11,877	10,844
<b>Debt Service:</b>						
Principal	262,353	-	-	-	-	-
Interest	1,171	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,328,749</u>	<u>16,500</u>	<u>-</u>	<u>1,413,084</u>	<u>11,877</u>	<u>10,844</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,276,702)</u>	<u>(16,500)</u>	<u>3,854</u>	<u>(1,413,084)</u>	<u>(11,137)</u>	<u>(8,043)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from notes/loans/intercap	1,602,306	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	347,975	88,962	67,358	1,263,536	-	43,421
Transfers out	(862,153)	-	(18,792)	(102,917)	-	-
Total other financing sources (uses)	<u>1,088,128</u>	<u>88,962</u>	<u>48,566</u>	<u>1,160,619</u>	<u>-</u>	<u>43,421</u>
<b>Net Change in Fund Balance</b>	<u>(188,574)</u>	<u>72,462</u>	<u>52,420</u>	<u>(252,465)</u>	<u>(11,137)</u>	<u>35,378</u>
Fund Balance, beginning of year	285,952	-	36,007	(103,255)	58,027	219,016
Fund Balance, end of year	<u>\$ 97,378</u>	<u>\$ 72,462</u>	<u>\$ 88,427</u>	<u>\$ (355,720)</u>	<u>\$ 46,890</u>	<u>\$ 254,394</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**YEAR ENDED June 30, 2009**

	Health Department Capital Reserve	Clinic Capital Reserve	CTEP	ADC Capital Improvement	RID Contrstruction
<b>REVENUES</b>					
Intergovernmental	-	-	3,470	-	-
Investment income	2,725	38	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>2,725</u>	<u>38</u>	<u>3,470</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>General Government:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Public Safety:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Public Works:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Public Health:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Social and Economic Services:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Culture and Recreation:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Housing and Community Development:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Conservation of Natural Resources:</b>					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-
<b>Capital Expenditures</b>	-	-	7,979	282,941	100,931
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>7,979</u>	<u>282,941</u>	<u>100,931</u>
<b>Excess of revenues over (under) expenditures</b>	<u>2,725</u>	<u>38</u>	<u>(4,509)</u>	<u>(282,941)</u>	<u>(100,931)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from notes/loans/intercap	-	-	-	-	100,931
Sale of assets	-	-	-	-	-
Transfers in	9,231	-	-	75,115	-
Transfers out	(89,931)	(3,624)	(3,198)	-	-
Total other financing sources (uses)	<u>(80,700)</u>	<u>(3,624)</u>	<u>(3,198)</u>	<u>75,115</u>	<u>100,931</u>
<b>Net Change in Fund Balance</b>	<u>(77,975)</u>	<u>(3,586)</u>	<u>(7,707)</u>	<u>(207,826)</u>	<u>-</u>
Fund Balance, beginning of year	240,375	3,624	-	288,560	-
Fund Balance, end of year	<u>\$ 162,400</u>	<u>\$ 38</u>	<u>\$ (7,707)</u>	<u>\$ 80,734</u>	<u>\$ -</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**YEAR ENDED June 30, 2009**

	Capital Improvement Grants	Totals
	<u>          </u>	<u>          </u>
<b>REVENUES</b>		
Intergovernmental	4,617	8,087
Investment income	-	9,040
Miscellaneous	-	53,165
<b>Total Revenues</b>	<u>4,617</u>	<u>70,292</u>
<b>EXPENDITURES</b>		
<b>Current:</b>		
<b>General Government:</b>		
Personal services	-	-
Supplies/services/materials, etc.	-	118,073
<b>Public Safety:</b>		
Personal services	-	-
Supplies/services/materials, etc.	-	-
<b>Public Works:</b>		
Personal services	-	-
Supplies/services/materials, etc.	-	-
<b>Public Health:</b>		
Personal services	-	-
Supplies/services/materials, etc.	-	-
<b>Social and Economic Services:</b>		
Personal services	-	-
Supplies/services/materials, etc.	7,779	7,779
<b>Culture and Recreation:</b>		
Personal services	-	-
Supplies/services/materials, etc.	-	-
<b>Housing and Community Development:</b>		
Personal services	-	-
Supplies/services/materials, etc.	-	-
<b>Conservation of Natural Resources:</b>		
Personal services	-	-
Supplies/services/materials, etc.	-	-
<b>Miscellaneous</b>	-	-
<b>Capital Expenditures</b>	1,232	2,792,540
<b>Debt Service:</b>		
Principal	-	262,353
Interest	-	1,171
<b>Total Expenditures</b>	<u>9,011</u>	<u>3,181,916</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(4,394)</u>	<u>(3,111,624)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from notes/loans/intercap	-	1,703,237
Sale of assets	-	-
Transfers in	-	1,895,598
Transfers out	-	(1,080,615)
Total other financing sources (uses)	<u>-</u>	<u>2,518,220</u>
<b>Net Change in Fund Balance</b>	(4,394)	(593,404)
Fund Balance, beginning of year	-	1,028,306
Fund Balance, end of year	<u>\$ (4,394)</u>	<u>\$ 434,902</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED June 30, 2009**

	<b>CAPITAL BUILDING RESERVE</b>			
	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	2,245	2,245
Miscellaneous	48,000	48,000	49,802	1,802
<b>Total Revenues</b>	<u>48,000</u>	<u>48,000</u>	<u>52,047</u>	<u>4,047</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	118,073	(118,073)
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	1,480,046	1,480,046	947,152	532,894
<b>Debt Service:</b>				
Principal	300,000	300,000	262,353	37,647
Interest	-	-	1,171	(1,171)
<b>Total Expenditures</b>	<u>1,780,046</u>	<u>1,780,046</u>	<u>1,328,749</u>	<u>451,297</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(1,732,046)</u>	<u>(1,732,046)</u>	<u>(1,276,702)</u>	<u>455,344</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	2,000,000	2,000,000	1,602,306	(397,694)
Transfers in	-	-	347,975	347,975
Transfers out	(550,000)	(550,000)	(862,153)	(312,153)
Total other financing sources (uses)	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,088,128</u>	<u>(361,872)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (282,046)</u>	<u>\$ (282,046)</u>	<u>(188,574)</u>	<u>\$ 93,472</u>
Fund Balance, beginning of year			285,952	
Fund Balance, end of year			<u>\$ 97,378</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, 2009**

	<b>PUBLIC WORKS CAPITAL IMPROVEMENT</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	88,962	16,500	72,462
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>88,962</u>	<u>16,500</u>	<u>72,462</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>(88,962)</u>	<u>(16,500)</u>	<u>72,462</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	88,962	88,962	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>88,962</u>	<u>88,962</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>72,462</u>	<u>\$ 72,462</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 72,462</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, 2009

	<b>FAIRGROUNDS CAPITAL IMPROVEMENT</b>			VARIANCE POSITIVE (NEGATIVE)
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Intergovernmental	-	-	-	-
Investment income	-	-	491	491
Miscellaneous	-	-	3,363	3,363
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>3,854</u>	<u>3,854</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	104,006	104,006	-	104,006
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>104,006</u>	<u>104,006</u>	<u>-</u>	<u>104,006</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(104,006)</u>	<u>(104,006)</u>	<u>3,854</u>	<u>107,860</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	68,000	68,000	67,358	(642)
Transfers out	-	-	(18,792)	(18,792)
Total other financing sources (uses)	<u>68,000</u>	<u>68,000</u>	<u>48,566</u>	<u>(19,434)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (36,006)</u>	<u>\$ (36,006)</u>	<u>52,420</u>	<u>\$ 88,426</u>
Fund Balance, beginning of year			36,007	
Fund Balance, end of year			<u>\$ 88,427</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 NONMAJOR CAPITAL PROJECTS FUND  
 YEAR ENDED June 30, 2009

	COUNTY SHOPS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	848,487	1,508,501	1,413,084	95,417
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>848,487</u>	<u>1,508,501</u>	<u>1,413,084</u>	<u>95,417</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(848,487)</u>	<u>(1,508,501)</u>	<u>(1,413,084)</u>	<u>95,417</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	951,742	1,611,756	1,263,536	(348,220)
Transfers out	-	-	(102,917)	(102,917)
Total other financing sources (uses)	<u>951,742</u>	<u>1,611,756</u>	<u>1,160,619</u>	<u>(451,137)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 103,255</u>	<u>\$ 103,255</u>	<u>(252,465)</u>	<u>\$ (355,720)</u>
Fund Balance, beginning of year			(103,255)	
Fund Balance, end of year			<u>\$ (355,720)</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, 2009

	<b>MOSQUITO CAPITAL RESERVE</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	-	-	-	-
Investment income	2,350	2,350	740	(1,610)
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,350</u>	<u>2,350</u>	<u>740</u>	<u>(1,610)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	55,505	55,505	11,877	43,628
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>55,505</u>	<u>55,505</u>	<u>11,877</u>	<u>43,628</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(53,155)</u>	<u>(53,155)</u>	<u>(11,137)</u>	<u>42,018</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ (53,155)</u>	<u>\$ (53,155)</u>	<u>(11,137)</u>	<u>\$ 42,018</u>
Fund Balance, beginning of year			58,027	
Fund Balance, end of year			<u>\$ 46,890</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, 2009

	<b>JUNK VEHICLE CAPITAL RESERVE</b>			
	<b>BUDGETED AMOUNTS</b>			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Intergovernmental	-	-	-	-
Investment income	-	-	2,801	2,801
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>2,801</u>	<u>2,801</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	219,016	219,016	10,844	208,172
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>219,016</u>	<u>219,016</u>	<u>10,844</u>	<u>208,172</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(219,016)</u>	<u>(219,016)</u>	<u>(8,043)</u>	<u>210,973</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	43,421	43,421
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>43,421</u>	<u>43,421</u>
<b>Net Change in Fund Balance</b>	<u>\$ (219,016)</u>	<u>\$ (219,016)</u>	<u>35,378</u>	<u>\$ 254,394</u>
Fund Balance, beginning of year			219,016	
Fund Balance, end of year			<u>\$ 254,394</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, 2009**

	<b>HEALTH DEPARTMENT CAPITAL RESERVE</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	-	-	-	-
Investment income	4,929	4,929	2,725	(2,204)
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>4,929</u>	<u>4,929</u>	<u>2,725</u>	<u>(2,204)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	135,893	135,893	-	135,893
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>135,893</u>	<u>135,893</u>	<u>-</u>	<u>135,893</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(130,964)</u>	<u>(130,964)</u>	<u>2,725</u>	<u>133,689</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	9,231	9,231
Transfers out	(89,931)	(89,931)	(89,931)	-
Total other financing sources (uses)	<u>(89,931)</u>	<u>(89,931)</u>	<u>(80,700)</u>	<u>9,231</u>
<b>Net Change in Fund Balance</b>	<u>\$ (220,895)</u>	<u>\$ (220,895)</u>	<u>(77,975)</u>	<u>\$ 142,920</u>
Fund Balance, beginning of year			240,375	
Fund Balance, end of year			<u>\$ 162,400</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, 2009

	<b>CLINIC CAPITAL RESERVE</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	-	-	-	-
Investment income	-	-	38	38
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,624)	(3,624)	(3,624)	-
Total other financing sources (uses)	<u>(3,624)</u>	<u>(3,624)</u>	<u>(3,624)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,624)</u>	<u>\$ (3,624)</u>	<u>(3,586)</u>	<u>\$ 38</u>
Fund Balance, beginning of year			3,624	
Fund Balance, end of year			<u>\$ 38</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, 2009

	CTEP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	-	3,177	3,470	293
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>3,177</u>	<u>3,470</u>	<u>293</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	3,177	7,979	(4,802)
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>3,177</u>	<u>7,979</u>	<u>(4,802)</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(4,509)</u>	<u>(4,509)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(3,198)	(3,198)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,198)</u>	<u>(3,198)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(7,707)</u>	<u>\$ (7,707)</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ (7,707)</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, 2009

	ADC CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
<b>REVENUES</b>				
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	373,560	373,560	282,941	90,619
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>373,560</u>	<u>373,560</u>	<u>282,941</u>	<u>90,619</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(373,560)</u>	<u>(373,560)</u>	<u>(282,941)</u>	<u>90,619</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	69,912	69,912	75,115	5,203
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>69,912</u>	<u>69,912</u>	<u>75,115</u>	<u>5,203</u>
<b>Net Change in Fund Balance</b>	<u>\$ (303,648)</u>	<u>\$ (303,648)</u>	<u>(207,826)</u>	<u>\$ 95,822</u>
Fund Balance, beginning of year			288,560	
Fund Balance, end of year			<u>\$ 80,734</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, 2009

	<b>RID CONSTRUCTION</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	100,931	100,931	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>100,931</u>	<u>100,931</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>(100,931)</u>	<u>(100,931)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	100,931	100,931	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>100,931</u>	<u>100,931</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued  
 BUDGET AND ACTUAL  
 NONMAJOR CAPITAL PROJECT FUNDS  
 YEAR ENDED June 30, 2009

	<b>CAPITAL IMPROVEMENT GRANTS</b>			
	<b>BUDGETED AMOUNTS</b>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	-	811,113	4,617	(806,496)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>811,113</u>	<u>4,617</u>	<u>(806,496)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	85,791	7,779	78,012
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	-	720,705	1,232	719,473
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>806,496</u>	<u>9,011</u>	<u>797,485</u>
<b>Excess of revenues over (under) expenditures</b>	<u>-</u>	<u>4,617</u>	<u>(4,394)</u>	<u>(9,011)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(4,617)	-	4,617
Total other financing sources (uses)	<u>-</u>	<u>(4,617)</u>	<u>-</u>	<u>4,617</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(4,394)</u>	<u>\$ (4,394)</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ (4,394)</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, 2009**

	<b>TOTAL CAPITAL PROJECT FUNDS</b>			
	<b>BUDGETED AMOUNTS</b>			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 814,290	\$ 8,087	\$ (806,203)
Investment income	7,279	7,279	9,040	1,761
Miscellaneous	48,000	48,000	53,165	5,165
<b>Total Revenues</b>	<u>55,279</u>	<u>869,569</u>	<u>70,292</u>	<u>(799,277)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	118,073	(118,073)
<b>Public Safety:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Works:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Public Health:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Social and Economic Services:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	85,791	7,779	78,012
<b>Culture and Recreation:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Housing and Community Development:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Conservation of Natural Resources:</b>				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-
<b>Capital Expenditures</b>	3,216,513	4,790,302	2,792,540	1,997,762
<b>Debt Service:</b>				
Principal	300,000	300,000	262,353	37,647
Interest	-	-	1,171	(1,171)
<b>Total Expenditures</b>	<u>3,516,513</u>	<u>5,176,093</u>	<u>3,181,916</u>	<u>1,994,177</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(3,461,234)</u>	<u>(4,306,524)</u>	<u>(3,111,624)</u>	<u>1,194,900</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from notes/loans/intercap	2,000,000	2,100,931	1,703,237	(397,694)
Transfers in	1,089,654	1,838,630	1,895,598	56,968
Transfers out	(643,555)	(648,172)	(1,080,615)	(432,443)
Total other financing sources (uses)	<u>2,446,099</u>	<u>3,291,389</u>	<u>2,518,220</u>	<u>(773,169)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,015,135)</u>	<u>\$ (1,015,135)</u>	<u>(593,404)</u>	<u>\$ 421,731</u>
Fund Balance, beginning of year			1,028,306	
Fund Balance, end of year			<u>\$ 434,902</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, 2009**

	Intra- Governmental Gasoline	County Printer	Vehicle & Communications	Self Insurance	Totals
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 10,308	\$ 1,107	\$ 54	\$ 4,737,853	\$ 4,749,322
Total current assets	<u>10,308</u>	<u>1,107</u>	<u>54</u>	<u>4,737,853</u>	<u>4,749,322</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	44,495	-	7,922	-	52,417
Capital Assets:					
Machinery & Equipment	132,152	70,686	47,851	-	250,689
Less accumulated depreciation	(28,985)	(61,126)	(36,579)	-	(126,690)
Total capital assets (net accumulated deprec	<u>103,167</u>	<u>9,560</u>	<u>11,272</u>	<u>-</u>	<u>123,999</u>
Total noncurrent assets	<u>147,662</u>	<u>9,560</u>	<u>19,194</u>	<u>-</u>	<u>176,416</u>
Total assets	<u>157,970</u>	<u>10,667</u>	<u>19,248</u>	<u>4,737,853</u>	<u>4,925,738</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Short-term payables	-	1,230	-	384,946	386,176
Total current liabilities	<u>-</u>	<u>1,230</u>	<u>-</u>	<u>384,946</u>	<u>386,176</u>
Long-term liabilities:					
Compensated absences payable	-	16,829	-	-	16,829
Total noncurrent liabilities	<u>-</u>	<u>16,829</u>	<u>-</u>	<u>-</u>	<u>16,829</u>
Total Liabilities	<u>-</u>	<u>18,059</u>	<u>-</u>	<u>384,946</u>	<u>403,005</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	103,167	9,560	11,272	-	123,999
Equipment replacement reserves	44,495	-	7,922	-	52,417
Unreserved	10,308	(16,952)	54	4,352,907	4,346,317
Total net assets	<u>\$ 157,970</u>	<u>\$ (7,392)</u>	<u>\$ 19,248</u>	<u>\$ 4,352,907</u>	<u>\$ 4,522,733</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, 2009**

	Intra- Governmental Gasoline	County Printer	Vehicle & Communi- cations	Self Insurance	Totals
<b>OPERATING REVENUES</b>					
Miscellaneous	-	-	-	254	254
Internal services	477,307	53,020	6,000	2,904,631	3,440,958
Total operating revenues	<u>477,307</u>	<u>53,020</u>	<u>6,000</u>	<u>2,904,885</u>	<u>3,441,212</u>
<b>OPERATING EXPENSES</b>					
Personal services	-	60,215	(4,949)	-	55,266
Supplies and materials	451,852	4,171	2,512	-	458,535
Purchased services	468	1,094	4,189	14,964	20,715
Fixed charges	-	332	1,556	2,371,822	2,373,710
Depreciation	1,875	4,250	4,494	-	10,619
Total operating expenses	<u>454,195</u>	<u>70,062</u>	<u>7,802</u>	<u>2,386,786</u>	<u>2,918,845</u>
Operating income (loss)	<u>23,112</u>	<u>(17,042)</u>	<u>(1,802)</u>	<u>518,099</u>	<u>522,367</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest revenue	-	-	-	57,573	57,573
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,573</u>	<u>57,573</u>
Income (loss) before operating transfers	23,112	(17,042)	(1,802)	575,672	579,940
Operating transfers in	<u>102,917</u>	<u>30,753</u>	<u>54,410</u>	<u>-</u>	<u>188,080</u>
Increase (decrease) in net assets	126,029	13,711	52,608	575,672	768,020
Net Assets, beginning of year	<u>31,941</u>	<u>(21,103)</u>	<u>(33,360)</u>	<u>3,777,235</u>	<u>3,754,713</u>
Net Assets, end of year	<u>\$ 157,970</u>	<u>\$ (7,392)</u>	<u>\$ 19,248</u>	<u>\$ 4,352,907</u>	<u>\$ 4,522,733</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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from interfund services provided	\$ 477,307	\$ 53,020	\$ 6,000	\$ 2,904,885	\$ 3,441,212
Payments to suppliers	(473,099)	(27,784)	(48,315)	(2,263,807)	(2,813,005)
Payments to employees	-	(54,882)	(214)	-	(55,096)
Net cash provided (used) by operating activities	<u>4,208</u>	<u>(29,646)</u>	<u>(42,529)</u>	<u>641,078</u>	<u>573,111</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfer to other funds	-	-	-	-	-
Transfer from other funds	-	30,753	54,410	-	85,163
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>30,753</u>	<u>54,410</u>	<u>-</u>	<u>85,163</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest and dividends received	-	-	-	57,573	57,573
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,573</u>	<u>57,573</u>
Net increase (decrease) in cash and cash equivalents	4,208	1,107	11,881	698,651	715,847
Cash and cash equivalents, July 1, 2008	50,595	-	(3,905)	4,039,202	4,085,892
Cash and cash equivalents, June 30, 2009	<u>\$ 54,803</u>	<u>\$ 1,107</u>	<u>\$ 7,976</u>	<u>\$ 4,737,853</u>	<u>\$ 4,801,739</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities</b>					
Operating income	\$ 23,112	\$ (17,042)	\$ (1,802)	\$ 518,099	\$ 522,367
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	1,875	4,250	4,494	-	10,619
(Increase) decrease in receivables	-	-	-	76,332	76,332
Increase (decrease) in Short term payables	(20,779)	(1,836)	(3,320)	46,647	20,712
Increase (decrease) in Due to other funds	-	(20,351)	(36,738)	-	(57,089)
Increase (decrease) Compensated absences payable	-	5,333	(5,163)	-	170
Total adjustments	<u>(18,904)</u>	<u>(12,604)</u>	<u>(40,727)</u>	<u>122,979</u>	<u>50,744</u>
Net cash provided (used) by operating activities	<u>\$ 4,208</u>	<u>\$ (29,646)</u>	<u>\$ (42,529)</u>	<u>\$ 641,078</u>	<u>\$ 573,111</u>
Transfer of Fixed Assets to Internal Service Funds by Governmental Funds	\$ 102,197				\$ 102,197

## 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.

Clerk of Court New Trust - To account for monies that are collected by the district court.

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.

## TRUST AND AGENCY FUNDS

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

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

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

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.

Search and Rescue – To account for funding for the Search and Rescue team.

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.

## TRUST AND AGENCY FUNDS

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.

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).

Petition for Adoptions – To account for fees collected in regards to adoptions.

Actions or Proceedings –

Dissolution of Marriage – To account for fees collected in regards to divorces.

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).

## TRUST AND AGENCY FUNDS

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.

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, 2009**

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court New Trust	Clerk of Court Restitution	County Attorney Restitution	Emergency Aid	Clerk & Recorder Trust	Totals
Assets:											
Cash and cash equivalents	\$ 29,040	\$ 1,000	\$ 3,023	\$ 16,993	\$ 1,359	\$ 77,375	\$ 34,288	\$ 6,345	\$ 100	\$ 153,806	\$ 323,329
Total assets	<u>\$ 29,040</u>	<u>\$ 1,000</u>	<u>\$ 3,023</u>	<u>\$ 16,993</u>	<u>\$ 1,359</u>	<u>\$ 77,375</u>	<u>\$ 34,288</u>	<u>\$ 6,345</u>	<u>\$ 100</u>	<u>\$ 153,806</u>	<u>\$ 323,329</u>
<b>LIABILITIES AND FUND EQUITY</b>											
Net Assets											
Held in Trust	<u>29,040</u>	<u>1,000</u>	<u>3,023</u>	<u>16,993</u>	<u>1,359</u>	<u>77,375</u>	<u>34,288</u>	<u>6,345</u>	<u>100</u>	<u>153,806</u>	<u>323,329</u>
Total Net Assets	<u>29,040</u>	<u>1,000</u>	<u>3,023</u>	<u>16,993</u>	<u>1,359</u>	<u>77,375</u>	<u>34,288</u>	<u>6,345</u>	<u>100</u>	<u>153,806</u>	<u>323,329</u>
Total liabilities and net assets	<u>\$ 29,040</u>	<u>\$ 1,000</u>	<u>\$ 3,023</u>	<u>\$ 16,993</u>	<u>\$ 1,359</u>	<u>\$ 77,375</u>	<u>\$ 34,288</u>	<u>\$ 6,345</u>	<u>\$ 100</u>	<u>\$ 153,806</u>	<u>\$ 323,329</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS**  
**YEAR ENDED June 30, 2009**

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court New Trust	Clerk of Court Restitution	Emergency Aid	Clerk & Recorder Trust	Total
<b>REVENUES</b>										
Fines and forfeitures	-	-	-	860,902	-	-	-	-	-	860,902
Miscellaneous	584,999	2,004	114,591	-	-	-	-	-	242	701,836
<b>Total Revenues</b>	<u>584,999</u>	<u>2,004</u>	<u>114,591</u>	<u>860,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242</u>	<u>1,562,738</u>
<b>EXPENDITURES</b>										
<b>Current:</b>										
General Government	-	-	115,118	873,642	-	-	-	-	92,392	1,081,152
Public Safety	586,411	2,924	-	-	-	-	-	-	-	589,335
<b>Total Expenditures</b>	<u>586,411</u>	<u>2,924</u>	<u>115,118</u>	<u>873,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,392</u>	<u>1,670,487</u>
<b>Net Change in Fund Balance</b>	(1,412)	(920)	(527)	(12,740)	-	-	-	-	(92,150)	(107,749)
Net Assets, beginning of year	30,452	1,920	3,550	29,733	1,359	77,375	34,288	100	245,956	424,733
Net Assets, end of year	<u>\$ 29,040</u>	<u>\$ 1,000</u>	<u>\$ 3,023</u>	<u>\$ 16,993</u>	<u>\$ 1,359</u>	<u>\$ 77,375</u>	<u>\$ 34,288</u>	<u>\$ 100</u>	<u>\$ 153,806</u>	<u>\$ 316,984</u>

**CASCADE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
AGENCY FUNDS  
June 30, 2009**

	Sheriff Evidence	Sheriff / Coroner	Extension	Extension Community Development	Warrant Clearing Fund	Protested Taxes	Protested Taxes - Interest	Public Administrator
<b>ASSETS</b>								
Cash and cash equivalents	\$ 53,766	\$ 3,108	\$ 1,663	\$ 2,674	\$ 998,950	\$ 42,635	\$ (227,653)	\$ 24,077
Taxes and assessments receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 53,766</u></b>	<b><u>\$ 3,108</u></b>	<b><u>\$ 1,663</u></b>	<b><u>\$ 2,674</u></b>	<b><u>\$ 998,950</u></b>	<b><u>\$ 42,635</u></b>	<b><u>\$ (227,653)</u></b>	<b><u>\$ 24,077</u></b>
<b>LIABILITIES</b>								
Short-term payables	\$ 53,766	\$ 3,108	\$ 1,663	\$ 2,674	\$ 998,950	\$ 42,635	\$ (227,653)	\$ 24,077
Due to other governments	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 53,766</u></b>	<b><u>\$ 3,108</u></b>	<b><u>\$ 1,663</u></b>	<b><u>\$ 2,674</u></b>	<b><u>\$ 998,950</u></b>	<b><u>\$ 42,635</u></b>	<b><u>\$ (227,653)</u></b>	<b><u>\$ 24,077</u></b>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Redemptions	District Court Trust	Construction Lien Bond	Partial Tax Payments	Tax Deed Land	Vaughn Sewer	Black Eagle Sewer	Black Eagle Water
<b>ASSETS</b>								
Cash and cash equivalents	\$ 113,320	\$ 36,832	\$ 182,359	\$ 6,379	\$ -	\$ -	\$ 2,771	\$ -
Taxes and assessments receivable	-	-	-	-	-	514	13,470	8,137
Other receivables	-	-	-	-	25,752	-	-	-
Tax deed land	-	-	-	-	55,218	-	-	-
Total assets	<u>\$ 113,320</u>	<u>\$ 36,832</u>	<u>\$ 182,359</u>	<u>\$ 6,379</u>	<u>\$ 80,970</u>	<u>\$ 514</u>	<u>\$ 16,241</u>	<u>\$ 8,137</u>
<b>LIABILITIES</b>								
Short-term payables	\$ 113,320	\$ 36,832	\$ 182,359	\$ 6,379	\$ 80,970	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-	514	16,241	8,137
Total Liabilities	<u>\$ 113,320</u>	<u>\$ 36,832</u>	<u>\$ 182,359</u>	<u>\$ 6,379</u>	<u>\$ 80,970</u>	<u>\$ 514</u>	<u>\$ 16,241</u>	<u>\$ 8,137</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Cascade Utility	Fort Shaw Irrigation	Greenfield Irrigation	West Great Falls Flood Control	West Great Falls Flood Control Maintenance	Vaughn Dike	Vaughn Water	Tax Increment District
<b>ASSETS</b>								
Cash and cash equivalents	\$ 392	\$ 3,220	\$ 9,544	\$ 1,269	\$ 7,460	\$ 18,064	\$ -	\$ 24,475
Taxes and assessments receivable	697	5,589	16,447	-	2,724	412	571	458,971
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,089</u>	<u>\$ 8,809</u>	<u>\$ 25,991</u>	<u>\$ 1,269</u>	<u>\$ 10,184</u>	<u>\$ 18,476</u>	<u>\$ 571</u>	<u>\$ 483,446</u>
<b>LIABILITIES</b>								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>1,089</u>	<u>8,809</u>	<u>25,991</u>	<u>1,269</u>	<u>10,184</u>	<u>18,476</u>	<u>571</u>	<u>483,446</u>
Total Liabilities	<u>\$ 1,089</u>	<u>\$ 8,809</u>	<u>\$ 25,991</u>	<u>\$ 1,269</u>	<u>\$ 10,184</u>	<u>\$ 18,476</u>	<u>\$ 571</u>	<u>\$ 483,446</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Belt Fire	Gore Hill Water	Homestead Acres Water	Sun Prairie Water	Sun River Cemetery	Sun River Cemetery - Caretaking	Black Eagle Fire District	Black Eagle Sewer Operation	Simms Sewer
<b>ASSETS</b>									
Cash and cash equivalents	\$ 39,006	\$ 25	\$ -	\$ 4,415	\$ 5,058	\$ 3,073	\$ 7,560	\$ 93	\$ 11,193
Taxes and assessments receivable	2,808	(1)	22,590	-	831	-	17,471	456	5,184
Other receivables	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 41,814</u>	<u>\$ 24</u>	<u>\$ 22,590</u>	<u>\$ 4,415</u>	<u>\$ 5,889</u>	<u>\$ 3,073</u>	<u>\$ 25,031</u>	<u>\$ 549</u>	<u>\$ 16,377</u>
<b>LIABILITIES</b>									
Short-term payables	\$ -	\$ (405)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>41,814</u>	<u>429</u>	<u>22,590</u>	<u>4,415</u>	<u>5,889</u>	<u>3,073</u>	<u>25,031</u>	<u>549</u>	<u>16,377</u>
Total Liabilities	<u>\$ 41,814</u>	<u>\$ 24</u>	<u>\$ 22,590</u>	<u>\$ 4,415</u>	<u>\$ 5,889</u>	<u>\$ 3,073</u>	<u>\$ 25,031</u>	<u>\$ 549</u>	<u>\$ 16,377</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Conservation District	Permissive Levy Transit District	Transit District	North Central Learning Resources	Upper/Lower River Road	Search and Rescue	Gore Hill Fire	Sand Coulee Fire
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,358	\$ -	\$ 133,236	\$ 4,728	\$ 434	\$ (60,057)	\$ 1,680	\$ 5,107
Taxes and assessments receivable	6,111	5,411	84,185	-	499	-	1,720	12,520
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 7,469</b>	<b>\$ 5,411</b>	<b>\$ 217,421</b>	<b>\$ 4,728</b>	<b>\$ 933</b>	<b>\$ (60,057)</b>	<b>\$ 3,400</b>	<b>\$ 17,627</b>
<b>LIABILITIES</b>								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	7,469	5,411	217,421	4,728	933	(60,057)	3,400	17,627
<b>Total Liabilities</b>	<b>\$ 7,469</b>	<b>\$ 5,411</b>	<b>\$ 217,421</b>	<b>\$ 4,728</b>	<b>\$ 933</b>	<b>\$ (60,057)</b>	<b>\$ 3,400</b>	<b>\$ 17,627</b>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Simms Fire	Stockett Fire	Ulm Fire	Vaughn Fire	Fort Shaw Fire	Monarch Rural Fire	Black Eagle Rural Fire	Deerborn Fire	Cascade Fire
<b>ASSETS</b>									
Cash and cash equivalents	\$ 1,657	\$ 736	\$ 1,702	\$ 10,107	\$ 1,095	\$ 1,249	\$ 5,601	\$ 11,122	\$ 675
Taxes and assessments receivable	309	3,330	930	12,945	900	1,641	1,201	2,115	720
Other receivables	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,966</u>	<u>\$ 4,066</u>	<u>\$ 2,632</u>	<u>\$ 23,052</u>	<u>\$ 1,995</u>	<u>\$ 2,890</u>	<u>\$ 6,802</u>	<u>\$ 13,237</u>	<u>\$ 1,395</u>
<b>LIABILITIES</b>									
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>1,966</u>	<u>4,066</u>	<u>2,632</u>	<u>23,052</u>	<u>1,995</u>	<u>2,890</u>	<u>6,802</u>	<u>13,237</u>	<u>1,395</u>
Total Liabilities	<u>\$ 1,966</u>	<u>\$ 4,066</u>	<u>\$ 2,632</u>	<u>\$ 23,052</u>	<u>\$ 1,995</u>	<u>\$ 2,890</u>	<u>\$ 6,802</u>	<u>\$ 13,237</u>	<u>\$ 1,395</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Single Moving / Special Moving Equipment	JP Fines & Forfeitures 50%	Court Information Technology	Clerk of Court Fees	Petition for Adoption	Actions or Proceedings	Dissolution of Marriage	Fines
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,020	\$ 18,403	\$ 13,693	\$ 15,900	\$ 300	\$ 6,750	\$ 4,760	\$ 530
Taxes and assessments receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,020</u>	<u>\$ 18,403</u>	<u>\$ 13,693</u>	<u>\$ 15,900</u>	<u>\$ 300</u>	<u>\$ 6,750</u>	<u>\$ 4,760</u>	<u>\$ 530</u>
<b>LIABILITIES</b>								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>1,020</u>	<u>18,403</u>	<u>13,693</u>	<u>15,900</u>	<u>300</u>	<u>6,750</u>	<u>4,760</u>	<u>530</u>
Total Liabilities	<u>\$ 1,020</u>	<u>\$ 18,403</u>	<u>\$ 13,693</u>	<u>\$ 15,900</u>	<u>\$ 300</u>	<u>\$ 6,750</u>	<u>\$ 4,760</u>	<u>\$ 530</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Law Enforcement Act	Family Intervention	Horse Mules Per Capita	Sheep / Goat Per Capita	University Millage	University Mill - Non- Levy	Tax Increment District University	State Equalization AV Tax
<b>ASSETS</b>								
Cash and cash equivalents	\$ 6,786	\$ 754	\$ -	\$ -	\$ 5,306	\$ 107	\$ 564	\$ 37,483
Taxes and assessments receivable	-	-	983	16	278,297	-	13,979	1,047,072
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 6,786</u>	<u>\$ 754</u>	<u>\$ 983</u>	<u>\$ 16</u>	<u>\$ 283,603</u>	<u>\$ 107</u>	<u>\$ 14,543</u>	<u>\$ 1,084,555</u>
<b>LIABILITIES</b>								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ (5,253)	\$ -	\$ -	\$ -
Due to other governments	<u>6,786</u>	<u>754</u>	<u>983</u>	<u>16</u>	<u>288,856</u>	<u>107</u>	<u>14,543</u>	<u>1,084,555</u>
Total Liabilities	<u>\$ 6,786</u>	<u>\$ 754</u>	<u>\$ 983</u>	<u>\$ 16</u>	<u>\$ 283,603</u>	<u>\$ 107</u>	<u>\$ 14,543</u>	<u>\$ 1,084,555</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	State Equalization Non-Levy	Elementary Equalization - AV Tax	Elementary Equalization - Non-Levy	High School Equalization - AV Tax	High School Equalization - Non-Levy	Votech Millage AV Tax	Votech Non-Levy	Montana Land Information
<b>ASSETS</b>								
Cash and cash equivalents	\$ 67,588	\$ 1,776	\$ 3,215	\$ 1,184	\$ 2,143	\$ 1,406	\$ 2,535	\$ 7,385
Taxes and assessments receivable	-	839,669	22,971	575,426	-	39,768	-	-
Other receivables	-	-	-	-	-	-	-	6,001
Tax deed land	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 67,588</b>	<b>\$ 841,445</b>	<b>\$ 26,186</b>	<b>\$ 576,610</b>	<b>\$ 2,143</b>	<b>\$ 41,174</b>	<b>\$ 2,535</b>	<b>\$ 13,386</b>
<b>LIABILITIES</b>								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
Due to other governments	67,588	841,445	26,186	576,610	2,143	41,173	2,535	13,386
<b>Total Liabilities</b>	<b>\$ 67,588</b>	<b>\$ 841,445</b>	<b>\$ 26,186</b>	<b>\$ 576,610</b>	<b>\$ 2,143</b>	<b>\$ 41,174</b>	<b>\$ 2,535</b>	<b>\$ 13,386</b>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	Forest Fire	School District #1	School District #3	School District #5	School District #29	School District #55	School District #74	School District #85	School District #95
<b>ASSETS</b>									
Cash and cash equivalents	\$ -	\$ 118,299	\$ 49,701	\$ 61,602	\$ 86,307	\$ 82,841	\$ 25,502	\$ 19,543	\$ 2,967
Taxes and assessments receivable	344	2,872,033	150,137	113,359	342,721	79,406	65,882	39,596	5,734
Other receivables	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 344</b>	<b>\$ 2,990,332</b>	<b>\$ 199,838</b>	<b>\$ 174,961</b>	<b>\$ 429,028</b>	<b>\$ 162,247</b>	<b>\$ 91,384</b>	<b>\$ 59,139</b>	<b>\$ 8,701</b>
<b>LIABILITIES</b>									
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	344	2,990,332	199,838	174,961	429,028	162,247	91,384	59,139	8,701
<b>Total Liabilities</b>	<b>\$ 344</b>	<b>\$ 2,990,332</b>	<b>\$ 199,838</b>	<b>\$ 174,961</b>	<b>\$ 429,028</b>	<b>\$ 162,247</b>	<b>\$ 91,384</b>	<b>\$ 59,139</b>	<b>\$ 8,701</b>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, continued**  
**AGENCY FUNDS**  
**June 30, 2009**

	High School Transportation	High School Retirement	Elementary Retirement	Swim Pool	Soccer Mill Levy	Permissive Levy Great Falls	City of Great Falls	Great Falls Fire Balances
<b>ASSETS</b>								
Cash and cash equivalents	\$ 15,970	\$ 32,857	\$ 68,544	\$ 2,775	\$ 1,368	\$ 9,116	\$ 295,117	\$ 2,613
Taxes and assessments receivable	75,990	241,256	410,983	71,728	37,743	125,186	1,082,723	14,463
Other receivables	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-
Total assets	<u>\$ 91,960</u>	<u>\$ 274,113</u>	<u>\$ 479,527</u>	<u>\$ 74,503</u>	<u>\$ 39,111</u>	<u>\$ 134,302</u>	<u>\$ 1,377,840</u>	<u>\$ 17,076</u>
<b>LIABILITIES</b>								
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	<u>91,960</u>	<u>274,113</u>	<u>479,527</u>	<u>74,503</u>	<u>39,111</u>	<u>134,302</u>	<u>1,377,840</u>	<u>17,076</u>
Total Liabilities	<u>\$ 91,960</u>	<u>\$ 274,113</u>	<u>\$ 479,527</u>	<u>\$ 74,503</u>	<u>\$ 39,111</u>	<u>\$ 134,302</u>	<u>\$ 1,377,840</u>	<u>\$ 17,076</u>

**CASCADE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET, concluded**  
**AGENCY FUNDS**  
**June 30, 2009**

	Town of Belt	Permissive Medical - Cascade	Town of Cascade	Town of Neihart	Refunds	Entitlement Clearing	Totals
<b>ASSETS</b>							
Cash and cash equivalents	\$ 2,959	\$ 20	\$ 2,459	\$ 564	\$ 756	\$ -	\$ 2,577,626
Taxes and assessments receivable	11,978	1,040	22,223	2,672	-	194,380	9,471,166
Other receivables	-	-	-	-	1,852	-	33,605
Tax deed land	-	-	-	-	-	-	55,218
<b>Total assets</b>	<b>\$ 14,937</b>	<b>\$ 1,060</b>	<b>\$ 24,682</b>	<b>\$ 3,236</b>	<b>\$ 2,608</b>	<b>\$ 194,380</b>	<b>\$ 12,137,615</b>
<b>LIABILITIES</b>							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ 2,608	\$ 192,199	\$ 1,508,230
Due to other governments	14,937	1,060	24,682	3,236	-	2,181	10,629,385
<b>Total Liabilities</b>	<b>\$ 14,937</b>	<b>\$ 1,060</b>	<b>\$ 24,682</b>	<b>\$ 3,236</b>	<b>\$ 2,608</b>	<b>\$ 194,380</b>	<b>\$ 12,137,615</b>

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>SHERIFF EVIDENCE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 100,641	\$ 8,057	\$ 54,932	\$ 53,766
<b>LIABILITIES</b>				
Short-term payables	\$ 100,641	\$ 8,057	\$ 54,932	\$ 53,766
<b>SHERIFF CORONER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 25,484	\$ 2,975	\$ 25,351	\$ 3,108
<b>LIABILITIES</b>				
Short-term payables	\$ 25,484	\$ 2,975	\$ 25,351	\$ 3,108
<b>EXTENSION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,695	\$ -	\$ 2,032	\$ 1,663
<b>LIABILITIES</b>				
Short-term payables	\$ 3,695	\$ -	\$ 2,032	\$ 1,663
<b>EXTENSION COMMUNITY DEVELOPMENT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,674	\$ -	\$ -	\$ 2,674
<b>LIABILITIES</b>				
Short-term payables	\$ 2,674	\$ -	\$ -	\$ 2,674
<b>WARRANT CLEARING</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 797,870	\$ 11,334,492	\$ 11,133,411	\$ 998,951
<b>LIABILITIES</b>				
Short-term payables	\$ 797,870	\$ 11,334,492	\$ 11,133,411	\$ 998,951
<b>PROTESTED TAXES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,450,257	\$ 4,763,550	\$ 6,171,172	\$ 42,635
<b>LIABILITIES</b>				
Short-term payables	\$ 1,450,257	\$ 4,763,550	\$ 6,171,172	\$ 42,635
<b>PROTESTED TAXES - INTEREST</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 74,192	\$ 233,897	\$ 535,742	\$ (227,653)
<b>LIABILITIES</b>				
Short-term payables	\$ 74,192	\$ 233,897	\$ 535,742	\$ (227,653)
<b>PUBLIC ADMINISTRATOR</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,610	\$ 34,568	\$ 21,100	\$ 24,078
<b>LIABILITIES</b>				
Short-term payables	\$ 10,610	\$ 34,568	\$ 21,100	\$ 24,078
<b>REDEMPTIONS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 65,821	\$ 488,935	\$ 441,436	\$ 113,320
<b>LIABILITIES</b>				
Short-term payables	\$ 65,821	\$ 488,935	\$ 441,436	\$ 113,320
<b>DISTRICT COURT TRUST</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 91,605	\$ 7,812,243	\$ 7,867,017	\$ 36,831
<b>LIABILITIES</b>				
Short-term payables	\$ 91,605	\$ 7,812,243	\$ 7,867,017	\$ 36,831

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>CLERK OF COURT FEES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 325,980	\$ 325,980	\$ -
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 325,980	\$ 325,980	\$ -
<b>CONSTRUCTION LIEN BOND</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 151,014	\$ 7,510,592	\$ 7,479,248	\$ 182,358
<b>LIABILITIES</b>				
Short-term payables	\$ 151,014	\$ 7,510,592	\$ 7,479,248	\$ 182,358
<b>PARTIAL TAX PAYMENTS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,133	\$ 14,479	\$ 13,233	\$ 6,379
<b>LIABILITIES</b>				
Short-term payables	\$ 5,133	\$ 14,479	\$ 13,233	\$ 6,379
<b>TAX DEED LAND</b>				
<b>ASSETS</b>				
Other receivables	\$ 104,404	\$ 3,203	\$ 81,854	\$ 25,753
Tax deed land	45,585	64,852	55,218	55,219
Total assets	<u>\$ 149,989</u>	<u>\$ 68,055</u>	<u>\$ 137,072</u>	<u>\$ 80,972</u>
<b>LIABILITIES</b>				
Short-term payables	\$ 149,989	\$ 68,055	\$ 137,072	\$ 80,972
<b>VAUGHN SEWER</b>				
<b>ASSETS</b>				
Taxes and assessments receivable	\$ 514	\$ -	\$ -	\$ 514
<b>LIABILITIES</b>				
Due to other governments	\$ 514	\$ -	\$ -	\$ 514
<b>BLACK EAGLE SEWER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 988	\$ 100,954	\$ 99,172	\$ 2,770
Taxes and assessments receivable	12,675	101,218	100,423	13,470
Total assets	<u>\$ 13,663</u>	<u>\$ 202,172</u>	<u>\$ 199,595</u>	<u>\$ 16,240</u>
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ -	\$ -	\$ -
Due to other governments	13,663	101,977	99,400	16,240
Total liabilities	<u>\$ 13,663</u>	<u>\$ 101,977</u>	<u>\$ 99,400</u>	<u>\$ 16,240</u>
<b>CASCADE UTILITIES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 392	\$ -	\$ 392
Taxes and assessments receivable	1,076	-	379	697
Total assets	<u>\$ 1,076</u>	<u>\$ 392</u>	<u>\$ 379</u>	<u>\$ 1,089</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 1,076	\$ 13	\$ -	\$ 1,089
<b>BLACK EAGLE WATER</b>				
<b>ASSETS</b>				
Taxes and assessments receivable	\$ 1,849	\$ 6,288	\$ -	\$ 8,137
<b>LIABILITIES</b>				
Due to other governments	\$ 1,849	\$ 6,288	\$ -	\$ 8,137
<b>FORT SHAW IRRIGATION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 29,785	\$ 282,222	\$ 308,787	\$ 3,220
Taxes and assessments receivable	5,239	161,402	161,052	5,589
Total assets	<u>\$ 35,024</u>	<u>\$ 443,624</u>	<u>\$ 469,839</u>	<u>\$ 8,809</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 35,024	\$ 283,373	\$ 309,588	\$ 8,809

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>GREENFIELD IRRIGATION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,482	\$ 241,281	\$ 234,219	\$ 9,544
Taxes and assessments receivable	12,513	243,819	239,884	16,448
Total assets	\$ 14,995	\$ 485,100	\$ 474,103	\$ 25,992
<b>LIABILITIES</b>				
Due to other governments	\$ 14,995	\$ 245,216	\$ 234,219	\$ 25,992
<b>WEST GREAT FALLS FLOOD CONTROL</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,667	\$ 36,300	\$ 41,698	\$ 1,269
<b>LIABILITIES</b>				
Due to other governments	\$ 6,667	\$ 36,300	\$ 41,698	\$ 1,269
<b>WEST GREAT FALLS FLOOD CONTROL MAINTENANCE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 32,177	\$ 251,189	\$ 275,907	\$ 7,459
Taxes and assessments receivable	1,576	55,064	53,915	2,725
Total assets	\$ 33,753	\$ 306,253	\$ 329,822	\$ 10,184
<b>LIABILITIES</b>				
Due to other governments	\$ 33,753	\$ 252,361	\$ 275,931	\$ 10,183
<b>VAUGHN DIKE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 16,981	\$ 2,527	\$ 1,444	\$ 18,064
Taxes and assessments receivable	400	2,523	2,510	413
Total assets	\$ 17,381	\$ 5,050	\$ 3,954	\$ 18,477
<b>LIABILITIES</b>				
Due to other governments	\$ 17,381	\$ 2,539	\$ 1,443	\$ 18,477
<b>VAUGHN WATER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	474	97	-	571
Total assets	\$ 474	\$ 97	\$ -	\$ 571
<b>LIABILITIES</b>				
Due to other governments	\$ 474	\$ 97	\$ -	\$ 571
<b>TAX INCREMENT DISTRICT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,325	\$ 2,538,740	\$ 2,531,589	\$ 24,476
Taxes and assessments receivable	342,954	2,729,805	2,650,012	422,747
Total assets	\$ 360,279	\$ 5,268,545	\$ 5,181,601	\$ 447,223
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 5,086	\$ 5,086	\$ -
Due to other governments	360,279	2,731,223	2,608,057	483,445
Total liabilities	\$ 360,279	\$ 2,736,309	\$ 2,613,143	\$ 483,445
<b>BELT FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 154,355	\$ 126,691	\$ 242,041	\$ 39,005
Taxes and assessments receivable	(125,701)	288,683	160,175	2,807
Total assets	\$ 28,654	\$ 415,374	\$ 402,216	\$ 41,812
<b>LIABILITIES</b>				
Due to other governments	\$ 28,654	\$ 255,915	\$ 242,757	\$ 41,812
<b>GORE HILL WATER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 834	\$ 809	\$ 25
Taxes and assessments receivable	(1,120)	3,050	1,525	405
Total assets	\$ (1,120)	\$ 3,884	\$ 2,334	\$ 430
<b>LIABILITIES</b>				
Due to other governments	\$ (1,120)	\$ 2,298	\$ 748	\$ 430

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>HOMESTEAD ACRES WATER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 1,682	\$ 1,682	\$ -
Taxes and assessments receivable	22,740	-	150	22,590
Total assets	\$ 22,740	\$ 1,682	\$ 1,832	\$ 22,590
<b>LIABILITIES</b>				
Due to other governments	\$ 22,740	\$ 1,532	\$ 1,682	\$ 22,590
<b>SUN PRAIRIE WATER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,415	\$ -	\$ -	\$ 4,415
<b>LIABILITIES</b>				
Due to other governments	\$ 4,415	\$ -	\$ -	\$ 4,415
<b>SUN RIVER CEMETERY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,270	\$ 10,887	\$ 10,099	\$ 5,058
Taxes and assessments receivable	1,104	9,152	9,423	833
Total assets	\$ 5,374	\$ 20,039	\$ 19,522	\$ 5,891
<b>LIABILITIES</b>				
Due to other governments	\$ 5,374	\$ 10,635	\$ 10,118	\$ 5,891
<b>SUN RIVER CEMETERY CARETAKING</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,073	\$ -	\$ -	\$ 3,073
<b>LIABILITIES</b>				
Due to other governments	\$ 3,073	\$ -	\$ -	\$ 3,073
<b>BLACK EAGLE FIRE DISTRICT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 30,519	\$ 234,108	\$ 257,067	\$ 7,560
Taxes and assessments receivable	23,106	33,330	38,965	17,471
Total assets	\$ 53,625	\$ 267,438	\$ 296,032	\$ 25,031
<b>LIABILITIES</b>				
Due to other governments	\$ 53,625	\$ 228,496	\$ 257,090	\$ 25,031
<b>BLACK EAGLE SEWER OPERATION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 58	\$ 4,424	\$ 4,388	\$ 94
Taxes and assessments receivable	90	4,845	4,479	456
Total assets	\$ 148	\$ 9,269	\$ 8,867	\$ 550
<b>LIABILITIES</b>				
Due to other governments	\$ 148	\$ 4,793	\$ 4,392	\$ 549
<b>SIMMS SEWER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,558	\$ 23,962	\$ 24,327	\$ 11,193
Taxes and assessments receivable	4,896	23,904	23,616	5,184
Total assets	\$ 16,454	\$ 47,866	\$ 47,943	\$ 16,377
<b>LIABILITIES</b>				
Due to other governments	\$ 16,454	\$ 24,250	\$ 24,327	\$ 16,377
<b>CONSERVATION DISTRICT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 690	\$ 126,457	\$ 125,789	\$ 1,358
Taxes and assessments receivable	4,404	131,844	130,136	6,112
Total assets	\$ 5,094	\$ 258,301	\$ 255,925	\$ 7,470
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 356	\$ 356	\$ -
Due to other governments	5,094	132,060	129,684	7,470
Total liabilities	\$ 5,094	\$ 132,416	\$ 130,040	\$ 7,470

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>PERMISSIVE LEVY TRANSIT DISTRICT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 76,566	\$ 76,566	\$ -
Taxes and assessments receivable	6,027	76,023	76,639	5,411
Total assets	\$ 6,027	\$ 152,589	\$ 153,205	\$ 5,411
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ -	\$ -	\$ -
Due to other governments	6,027	75,960	76,576	5,411
Total liabilities	\$ 6,027	\$ 75,960	\$ 76,576	\$ 5,411
<b>TRANSIT DISTRICT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 659,786	\$ 7,181,588	\$ 7,708,138	\$ 133,236
Taxes and assessments receivable	95,366	1,038,256	1,049,437	84,185
Total assets	\$ 755,152	\$ 8,219,844	\$ 8,757,575	\$ 217,421
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 1,978	\$ 1,978	\$ -
Due to other governments	755,152	7,172,519	7,710,250	217,421
Total liabilities	\$ 755,152	\$ 7,174,497	\$ 7,712,228	\$ 217,421
<b>SEARCH AND RESCUE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 13,011	\$ 73,067	\$ (60,056)
Taxes and assessments receivable	-	-	-	-
Total assets	\$ -	\$ 13,011	\$ 73,067	\$ (60,056)
<b>LIABILITIES</b>				
Due to other governments	\$ -	\$ 13,011	\$ 73,067	\$ (60,056)
<b>NORTH CENTRAL LEARNING RESOURCES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 39,479	\$ 747,227	\$ 781,978	\$ 4,728
<b>LIABILITIES</b>				
Due to other governments	\$ 39,479	\$ 747,227	\$ 781,978	\$ 4,728
<b>UPPER/LOWER RIVER ROAD</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 991	\$ 9,891	\$ 10,448	\$ 434
Taxes and assessments receivable	343	9,999	9,843	499
Total assets	\$ 1,334	\$ 19,890	\$ 20,291	\$ 933
<b>LIABILITIES</b>				
Due to other governments	\$ 1,334	\$ 10,047	\$ 10,448	\$ 933
<b>GORE HILL FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,039	\$ 64,055	\$ 66,414	\$ 1,680
Taxes and assessments receivable	2,015	63,600	63,895	1,720
Total assets	\$ 6,054	\$ 127,655	\$ 130,309	\$ 3,400
<b>LIABILITIES</b>				
Due to other governments	\$ 6,054	\$ 63,760	\$ 66,414	\$ 3,400
<b>SAND COULEE FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,205	\$ 64,111	\$ 69,209	\$ 5,107
Taxes and assessments receivable	14,493	60,875	62,847	12,521
Total assets	\$ 24,698	\$ 124,986	\$ 132,056	\$ 17,628
<b>LIABILITIES</b>				
Due to other governments	\$ 24,698	\$ 61,989	\$ 69,059	\$ 17,628

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>SIMMS FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,371	\$ 14,159	\$ 15,873	\$ 1,657
Taxes and assessments receivable	1,047	13,275	14,013	309
Total assets	<u>\$ 4,418</u>	<u>\$ 27,434</u>	<u>\$ 29,886</u>	<u>\$ 1,966</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 4,418</u>	<u>\$ 13,421</u>	<u>\$ 15,873</u>	<u>\$ 1,966</u>
<b>STOCKETT FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,593	\$ 8,905	\$ 9,761	\$ 737
Taxes and assessments receivable	2,946	9,180	8,796	3,330
Total assets	<u>\$ 4,539</u>	<u>\$ 18,085</u>	<u>\$ 18,557</u>	<u>\$ 4,067</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 4,539</u>	<u>\$ 9,244</u>	<u>\$ 9,716</u>	<u>\$ 4,067</u>
<b>ULM FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,043	\$ 31,099	\$ 33,439	\$ 1,703
Taxes and assessments receivable	3,226	28,681	30,977	930
Total assets	<u>\$ 7,269</u>	<u>\$ 59,780</u>	<u>\$ 64,416</u>	<u>\$ 2,633</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 7,269</u>	<u>\$ 28,878</u>	<u>\$ 33,514</u>	<u>\$ 2,633</u>
<b>VAUGHN FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 32,192	\$ 95,841	\$ 117,925	\$ 10,108
Taxes and assessments receivable	25,059	82,381	94,495	12,945
Total assets	<u>\$ 57,251</u>	<u>\$ 178,222</u>	<u>\$ 212,420</u>	<u>\$ 23,053</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 57,251</u>	<u>\$ 83,802</u>	<u>\$ 118,000</u>	<u>\$ 23,053</u>
<b>FORT SHAW FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,172	\$ 16,049	\$ 19,126	\$ 1,095
Taxes and assessments receivable	328	16,548	15,976	900
Total assets	<u>\$ 4,500</u>	<u>\$ 32,597</u>	<u>\$ 35,102</u>	<u>\$ 1,995</u>
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 150	\$ 150	\$ -
Due to other governments	4,500	17,117	19,622	1,995
Total liabilities	<u>\$ 4,500</u>	<u>\$ 17,267</u>	<u>\$ 19,772</u>	<u>\$ 1,995</u>
<b>MONARCH RURAL FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,034	\$ 23,985	\$ 25,770	\$ 1,249
Taxes and assessments receivable	1,721	23,790	23,869	1,642
Total assets	<u>\$ 4,755</u>	<u>\$ 47,775</u>	<u>\$ 49,639</u>	<u>\$ 2,891</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 4,755</u>	<u>\$ 23,906</u>	<u>\$ 25,770</u>	<u>\$ 2,891</u>
<b>BLACK EAGLE RURAL FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,202	\$ 31,205	\$ 45,806	\$ 5,601
Taxes and assessments receivable	(6,723)	43,317	35,394	1,200
Total assets	<u>\$ 13,479</u>	<u>\$ 74,522</u>	<u>\$ 81,200</u>	<u>\$ 6,801</u>
<b>LIABILITIES</b>				
Due to other governments	<u>\$ 13,479</u>	<u>\$ 39,128</u>	<u>\$ 45,806</u>	<u>\$ 6,801</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>DEERBORN FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,470	\$ 46,497	\$ 40,845	\$ 11,122
Taxes and assessments receivable	2,190	33,333	33,408	2,115
Total assets	\$ 7,660	\$ 79,830	\$ 74,253	\$ 13,237
<b>LIABILITIES</b>				
Due to other governments	\$ 7,660	\$ 46,088	\$ 40,511	\$ 13,237
<b>CASCADE FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,303	\$ 17,396	\$ 19,025	\$ 674
Taxes and assessments receivable	1,141	16,920	17,341	720
Total assets	\$ 3,444	\$ 34,316	\$ 36,366	\$ 1,394
<b>LIABILITIES</b>				
Due to other governments	\$ 3,444	\$ 16,975	\$ 19,025	\$ 1,394
<b>SINGLE MOVING/SPEC. MOVING EQUIPMENT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 655	\$ 365	\$ -	\$ 1,020
<b>LIABILITIES</b>				
Due to other governments	\$ 655	\$ 365	\$ -	\$ 1,020
<b>JP FINES &amp; FORFEITURES 50%</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 22,364	\$ 261,594	\$ 265,555	\$ 18,403
<b>LIABILITIES</b>				
Due to other governments	\$ 22,364	\$ 261,594	\$ 265,555	\$ 18,403
<b>JUSTICE - DRIVERS LICENSE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 50	\$ 75	\$ 125	\$ -
<b>LIABILITIES</b>				
Due to other governments	\$ 50	\$ 75	\$ 125	\$ -
<b>COURT INFORMATION TECHNOLOGY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,605	\$ 159,028	\$ 158,940	\$ 13,693
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 80	\$ 80	\$ -
Due to other governments	13,605	159,028	158,940	13,693
Total liabilities	\$ 13,605	\$ 159,108	\$ 159,020	\$ 13,693
<b>CLERK OF COURT FEES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 32,623	\$ 310,772	\$ 327,495	\$ 15,900
<b>LIABILITIES</b>				
Short-term payables	\$ 75	\$ 810	\$ 885	\$ -
Due to other governments	32,548	310,772	327,420	15,900
Total liabilities	\$ 32,623	\$ 311,582	\$ 328,305	\$ 15,900
<b>PETITION FOR ADOPTION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 750	\$ 450	\$ 300
<b>LIABILITIES</b>				
Due to other governments	\$ -	\$ 750	\$ 450	\$ 300
<b>ACTIONS OR PROCEEDINGS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 12,690	\$ 5,940	\$ 6,750
<b>LIABILITIES</b>				
Due to other governments	\$ -	\$ 12,690	\$ 5,940	\$ 6,750

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>DISSOLUTION OF MARRIAGE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 9,690	\$ 4,930	\$ 4,760
<b>LIABILITIES</b>				
Due to other governments	\$ -	\$ 9,690	\$ 4,930	\$ 4,760
<b>FINES, ASSESSMENTS, PAYMENTS, FORFEITURES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 625	\$ 11,803	\$ 11,898	\$ 530
<b>LIABILITIES</b>				
Due to other governments	\$ 625	\$ 11,803	\$ 11,898	\$ 530
<b>LAW ENFORCEMENT ACADEMY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,494	\$ 83,999	\$ 84,707	\$ 6,786
<b>LIABILITIES</b>				
Due to other governments	\$ 7,494	\$ 83,999	\$ 84,707	\$ 6,786
<b>FAMILY INTERVENTION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,274	\$ 7,475	\$ 7,995	\$ 754
<b>LIABILITIES</b>				
Due to other governments	\$ 1,274	\$ 7,475	\$ 7,995	\$ 754
<b>HORSE / MULES PER CAPITA</b>				
<b>ASSETS</b>				
Taxes and assessments receivable	\$ 983	\$ -	\$ -	\$ 983
<b>LIABILITIES</b>				
Due to other governments	\$ 983	\$ -	\$ -	\$ 983
<b>SHEEP/GOATS PER CAPITA</b>				
<b>ASSETS</b>				
Taxes and assessments receivable	\$ 16	\$ -	\$ -	\$ 16
<b>LIABILITIES</b>				
Due to other governments	\$ 16	\$ -	\$ -	\$ 16
<b>UNIVERSITY MILLAGE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,075	\$ 694,470	\$ 694,240	\$ 5,305
Taxes and assessments receivable	242,787	734,472	698,961	278,298
Total assets	<u>\$ 247,862</u>	<u>\$ 1,428,942</u>	<u>\$ 1,393,201</u>	<u>\$ 283,603</u>
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ -	\$ 5,253	\$ (5,253)
Due to other governments	247,862	731,047	690,053	288,856
Total liabilities	<u>\$ 247,862</u>	<u>\$ 731,047</u>	<u>\$ 695,306</u>	<u>\$ 283,603</u>
<b>UNIVERSITY MILL - NON LEVY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 104	\$ 3,485	\$ 3,482	\$ 107
<b>LIABILITIES</b>				
Due to other governments	\$ 104	\$ 3,485	\$ 3,482	\$ 107
<b>TAX INCREMENT DISTRICT UNIVERSITY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 468	\$ 56,107	\$ 56,011	\$ 564
Taxes and assessments receivable	12,492	63,257	61,770	13,979
Total assets	<u>\$ 12,960</u>	<u>\$ 119,364</u>	<u>\$ 117,781</u>	<u>\$ 14,543</u>
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 61	\$ 61	\$ -
Due to other governments	12,960	60,884	59,301	14,543
Total liabilities	<u>\$ 12,960</u>	<u>\$ 60,945</u>	<u>\$ 59,362</u>	<u>\$ 14,543</u>

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>STATE EQUALIZATION AID AV TAX</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 101,953	\$ 4,838,805	\$ 4,903,275	\$ 37,483
Taxes and assessments receivable	1,019,253	4,911,813	4,883,994	1,047,072
Total assets	\$ 1,121,206	\$ 9,750,618	\$ 9,787,269	\$ 1,084,555
<b>LIABILITIES</b>				
Due to other governments	\$ 1,121,206	\$ 4,873,730	\$ 4,910,381	\$ 1,084,555
<b>STATE EQUALIZATION - NON-LEVY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 754	\$ 91,475	\$ 24,641	\$ 67,588
<b>LIABILITIES</b>				
Due to other governments	\$ 754	\$ 91,475	\$ 24,641	\$ 67,588
<b>ELEMENTARY EQUALIZATION AV TAX</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 25,708	\$ 4,076,022	\$ 4,099,954	\$ 1,776
Taxes and assessments receivable	816,762	4,052,246	4,029,339	839,669
Total assets	\$ 842,470			\$ 841,445
<b>LIABILITIES</b>				
Due to other governments	\$ 842,470	\$ 4,104,791	\$ 4,105,816	\$ 841,445
<b>ELEMENTARY EQUALIZATION NON-LEVY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 592	\$ 156,318	\$ 153,695	\$ 3,215
Taxes and assessments receivable	22,851	121	-	22,972
Total assets	\$ 23,443	\$ 156,439	\$ 153,695	\$ 26,187
<b>LIABILITIES</b>				
Due to other governments	\$ 23,443	\$ 156,318	\$ 153,574	\$ 26,187
<b>HIGH SCHOOL EQUALIZATION AV TAX</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,139	\$ 2,719,749	\$ 2,735,703	\$ 1,185
Taxes and assessments receivable	560,149	2,672,547	2,657,271	575,425
Total assets	\$ 577,288	\$ 5,392,296	\$ 5,392,974	\$ 576,610
<b>LIABILITIES</b>				
Due to other governments	\$ 577,288	\$ 2,738,934	\$ 2,739,612	\$ 576,610
<b>HIGH SCHOOL EQUALIZATION - NON-LEVY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 405	\$ 101,829	\$ 100,091	\$ 2,143
<b>LIABILITIES</b>				
Due to other governments	\$ 405	\$ 101,829	\$ 100,091	\$ 2,143
<b>VO-TECH MILLAGE AV TAX</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,824	\$ 181,511	\$ 183,929	\$ 1,406
Taxes and assessments receivable	38,709	184,263	183,205	39,767
Total assets	\$ 42,533	\$ 365,774	\$ 367,134	\$ 41,173
<b>LIABILITIES</b>				
Due to other governments	\$ 42,533	\$ 182,765	\$ 184,125	\$ 41,173
<b>VO-TECH MILLAGE - NON-LEVY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 34	\$ 3,430	\$ 930	\$ 2,534
<b>LIABILITIES</b>				
Due to other governments	\$ 34	\$ 3,430	\$ 930	\$ 2,534

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>MONTANA LAND INFORMATION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,561	\$ 63,097	\$ 61,273	\$ 7,385
Short-term receivables	\$ 3,729	\$ 47,945	\$ 45,672	\$ 6,002
Total assets	\$ 9,290	\$ 111,042	\$ 106,945	\$ 13,387
<b>LIABILITIES</b>				
Due to other governments	\$ 9,290	\$ 65,369	\$ 61,273	\$ 13,386
<b>FOREST FIRE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 19,822	\$ 19,822	\$ -
Taxes and assessments receivable	358	19,739	19,752	345
Total assets	\$ 358	\$ 39,561	\$ 39,574	\$ 345
<b>LIABILITIES</b>				
Due to other governments	\$ 358	\$ 19,808	\$ 19,821	\$ 345
<b>SCHOOL DISTRICT #1</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 689,122	\$ 29,636,959	\$ 30,207,782	\$ 118,299
Taxes and assessments receivable	2,762,986	18,413,884	18,304,837	2,872,033
Total assets	\$ 3,452,108	\$ 48,050,843	\$ 48,512,619	\$ 2,990,332
<b>LIABILITIES</b>				
Due to other governments	\$ 3,452,108	\$ 29,768,180	\$ 30,229,956	\$ 2,990,332
<b>SCHOOL DISTRICT #3</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 258,585	\$ 5,905,836	\$ 6,114,720	\$ 49,701
Taxes and assessments receivable	186,096	1,036,100	1,072,059	150,137
Total assets	\$ 444,681	\$ 6,941,936	\$ 7,186,779	\$ 199,838
<b>LIABILITIES</b>				
Due to other governments	\$ 444,681	\$ 5,870,065	\$ 6,114,908	\$ 199,838
<b>SCHOOL DISTRICT #5</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 369,571	\$ 5,007,777	\$ 5,315,745	\$ 61,603
Taxes and assessments receivable	116,993	775,694	779,329	113,358
Total assets	\$ 486,564	\$ 5,783,471	\$ 6,095,074	\$ 174,961
<b>LIABILITIES</b>				
Due to other governments	\$ 486,564	\$ 5,004,320	\$ 5,315,923	\$ 174,961
<b>SCHOOL DISTRICT #29</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 379,713	\$ 6,370,686	\$ 6,664,092	\$ 86,307
Taxes and assessments receivable	390,377	1,570,792	1,618,447	342,722
Total assets	\$ 770,090	\$ 7,941,478	\$ 8,282,539	\$ 429,029
<b>LIABILITIES</b>				
Due to other governments	\$ 770,090	\$ 6,338,757	\$ 6,679,818	\$ 429,029
<b>SCHOOL DISTRICT #55</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 413,132	\$ 6,362,090	\$ 6,692,382	\$ 82,840
Taxes and assessments receivable	112,250	863,763	896,605	79,408
Total assets	\$ 525,382	\$ 7,225,853	\$ 7,588,987	\$ 162,248
<b>LIABILITIES</b>				
Due to other governments	\$ 525,382	\$ 6,331,202	\$ 6,694,336	\$ 162,248
<b>SCHOOL DISTRICT #74</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 169,174	\$ 2,021,985	\$ 2,165,657	\$ 25,502
Taxes and assessments receivable	90,762	443,667	468,547	65,882
Total assets	\$ 259,936	\$ 2,465,652	\$ 2,634,204	\$ 91,384
<b>LIABILITIES</b>				
Due to other governments	\$ 259,936	\$ 1,997,179	\$ 2,165,731	\$ 91,384

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>SCHOOL DISTRICT #85</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 117,709	\$ 1,543,377	\$ 1,641,542	\$ 19,544
Taxes and assessments receivable	46,613	298,518	305,535	39,596
Total assets	\$ 164,322	\$ 1,841,895	\$ 1,947,077	\$ 59,140
<b>LIABILITIES</b>				
Due to other governments	\$ 164,322	\$ 1,536,438	\$ 1,641,620	\$ 59,140
<b>SCHOOL DISTRICT #95</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,151	\$ 234,521	\$ 248,705	\$ 2,967
Taxes and assessments receivable	14,305	84,139	92,711	5,733
Total assets	\$ 31,456	\$ 318,660	\$ 341,416	\$ 8,700
<b>LIABILITIES</b>				
Due to other governments	\$ 31,456	\$ 225,950	\$ 248,706	\$ 8,700
<b>HIGH SCHOOL TRANSPORTATION</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 162,664	\$ 1,109,303	\$ 1,255,997	\$ 15,970
Taxes and assessments receivable	99,355	373,726	397,092	75,989
Total assets	\$ 262,019	\$ 1,483,029	\$ 1,653,089	\$ 91,959
<b>LIABILITIES</b>				
Due to other governments	\$ 262,019	\$ 1,086,465	\$ 1,256,525	\$ 91,959
<b>HIGH SCHOOL RETIREMENT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 313,025	\$ 3,860,408	\$ 4,140,576	\$ 32,857
Taxes and assessments receivable	245,204	1,487,452	1,491,400	241,256
Total assets	\$ 558,229	\$ 5,347,860	\$ 5,631,976	\$ 274,113
<b>LIABILITIES</b>				
Due to other governments	\$ 558,229	\$ 3,858,589	\$ 4,142,705	\$ 274,113
<b>ELEMENTARY RETIREMENT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 575,781	\$ 7,309,034	\$ 7,816,271	\$ 68,544
Taxes and assessments receivable	429,108	2,814,846	2,740,970	502,984
Total assets	\$ 1,004,889	\$ 10,123,880	\$ 10,557,241	\$ 571,528
<b>LIABILITIES</b>				
Due to other governments	\$ 1,004,889	\$ 7,294,961	\$ 7,820,322	\$ 479,528
<b>SWIM POOL</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,322	\$ 288,085	\$ 286,632	\$ 2,775
Taxes and assessments receivable	32,178	326,720	287,170	71,728
Total assets	\$ 33,500	\$ 614,805	\$ 573,802	\$ 74,503
<b>LIABILITIES</b>				
Due to other governments	\$ 33,500	\$ 328,177	\$ 287,174	\$ 74,503
<b>SOCCER MILL LEVY</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 946	\$ 160,717	\$ 160,296	\$ 1,367
Taxes and assessments receivable	35,325	162,244	159,825	37,744
Total assets	\$ 36,271	\$ 322,961	\$ 320,121	\$ 39,111
<b>LIABILITIES</b>				
Due to other governments	\$ 36,271	\$ 163,438	\$ 160,598	\$ 39,111
<b>PERMISSIVE LEVY GREAT FALLS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,344	\$ 1,038,124	\$ 1,034,351	\$ 9,117
Taxes and assessments receivable	88,780	1,070,940	1,034,534	125,186
Total assets	\$ 94,124	\$ 2,109,064	\$ 2,068,885	\$ 134,303
<b>LIABILITIES</b>				
Due to other governments	\$ 94,124	\$ 1,076,563	\$ 1,036,384	\$ 134,303

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>CITY OF GREAT FALLS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 204,019	\$ 16,377,784	\$ 16,286,687	\$ 295,116
Taxes and assessments receivable	1,180,496	15,407,267	15,505,039	1,082,724
Total assets	\$ 1,384,515	\$ 31,785,051	\$ 31,791,726	\$ 1,377,840
<b>LIABILITIES</b>				
Due to other governments	\$ 1,384,515	\$ 16,310,162	\$ 16,316,837	\$ 1,377,840
<b>GREAT FALLS FIRE BALANCES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,088	\$ 178,362	\$ 178,837	\$ 2,613
Taxes and assessments receivable	14,186	178,803	178,527	14,462
Total assets	\$ 17,274	\$ 357,165	\$ 357,364	\$ 17,075
<b>LIABILITIES</b>				
Due to other governments	\$ 17,274	\$ 178,777	\$ 178,976	\$ 17,075
<b>TOWN OF BELT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,015	\$ 105,994	\$ 106,049	\$ 2,960
Taxes and assessments receivable	14,559	92,437	95,018	11,978
Total assets	\$ 17,574	\$ 198,431	\$ 201,067	\$ 14,938
<b>LIABILITIES</b>				
Due to other governments	\$ 17,574	\$ 104,098	\$ 106,734	\$ 14,938
<b>PERMISSIVE MEDICAL LEVY - CASCADE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 28	\$ 7,313	\$ 7,321	\$ 20
Taxes and assessments receivable	1,100	7,408	7,468	1,040
Total assets	\$ 1,128	\$ 14,721	\$ 14,789	\$ 1,060
<b>LIABILITIES</b>				
Due to other governments	\$ 1,128	\$ 7,253	\$ 7,321	\$ 1,060
<b>TOWN OF CASCADE</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,723	\$ 90,151	\$ 89,415	\$ 2,459
Taxes and assessments receivable	28,965	7,408	7,469	28,904
Total assets	\$ 30,688	\$ 97,559	\$ 96,884	\$ 31,363
<b>LIABILITIES</b>				
Due to other governments	\$ 30,688	\$ 83,410	\$ 89,415	\$ 24,683
<b>TOWN OF NEIHART</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 204	\$ 24,182	\$ 23,822	\$ 564
Taxes and assessments receivable	3,703	21,486	22,517	2,672
Total assets	\$ 3,907	\$ 45,668	\$ 46,339	\$ 3,236
<b>LIABILITIES</b>				
Due to other governments	\$ 3,907	\$ 23,151	\$ 23,822	\$ 3,236
<b>REFUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,664	\$ 52,723	\$ 53,631	\$ 756
Other receivables	944	51,340	50,432	1,852
Total assets	\$ 2,608	\$ 104,063	\$ 104,063	\$ 2,608
<b>LIABILITIES</b>				
Short-term payables	\$ 2,608	\$ 98,275	\$ 98,275	\$ 2,608
<b>INTEREST INVESTMENT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 583,842	\$ 583,842	\$ -
<b>LIABILITIES</b>				
Short-term payables	\$ -	\$ 583,842	\$ 583,842	\$ -

(continued)

**CASCADE COUNTY, MONTANA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, concluded**  
**AGENCY FUNDS**  
**Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b>ENTITLEMENT LEVY CLEARING</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 1,895,377	\$ 1,895,377	\$ -
Taxes and assessments receivable	182,927	1,373,094	1,373,094	182,927
Total assets	<u>\$ 182,927</u>	<u>\$ 3,268,471</u>	<u>\$ 3,268,471</u>	<u>\$ 182,927</u>
<b>LIABILITIES</b>				
Short-term payables	\$ 150,676	\$ 1,938,008	\$ 1,896,486	\$ 192,198
Due to other governments	32,251	2,756	32,826	2,181
Total liabilities	<u>\$ 182,927</u>	<u>\$ 1,940,764</u>	<u>\$ 1,929,312</u>	<u>\$ 194,379</u>
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,812,506	\$ 148,970,304	\$ 154,217,185	\$ 2,565,625
Taxes and assessments receivable	9,248,596	64,760,048	64,486,059	9,522,585
Other receivables	109,077	102,488	177,958	33,607
Tax deed land	45,585	64,852	55,218	55,219
Total assets	<u>\$ 17,215,764</u>	<u>\$ 213,897,692</u>	<u>\$ 218,936,420</u>	<u>\$ 12,177,036</u>
<b>LIABILITIES</b>				
Short-term payables	\$ 3,082,344	\$ 35,226,469	\$ 36,800,178	\$ 1,508,635
Due to other governments	14,133,420	114,311,745	117,822,520	10,622,645
Total liabilities	<u>\$ 17,215,764</u>	<u>\$ 149,538,214</u>	<u>\$ 154,622,698</u>	<u>\$ 12,131,280</u>

(concluded)

CASCADE COUNTY, MONTANA  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULES BY SOURCE (1)  
 JUNE 30 2009 AND 2008

	2009	2008
Governmental funds capital assets:		
Land	\$ 641,254	\$ 641,254
Land easements	3,198,284	3,198,284
Buildings	27,600,548	20,908,749
Improvements Other Than	184,385	184,385
Equipment & Machinery	8,691,901	7,879,155
Infrastructure	21,793,137	21,217,783
Total general fixed assets	\$ 62,109,509	\$ 54,029,610
Investments in governmental funds capital assets by source:		
General fund	\$ 41,859,512	\$ 33,745,053
Special revenue funds	19,113,684	19,166,199
Capital projects funds	728,807	710,852
Donations	407,506	407,506
Total investment in general fixed assets	\$ 62,109,509	\$ 54,029,610

(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.

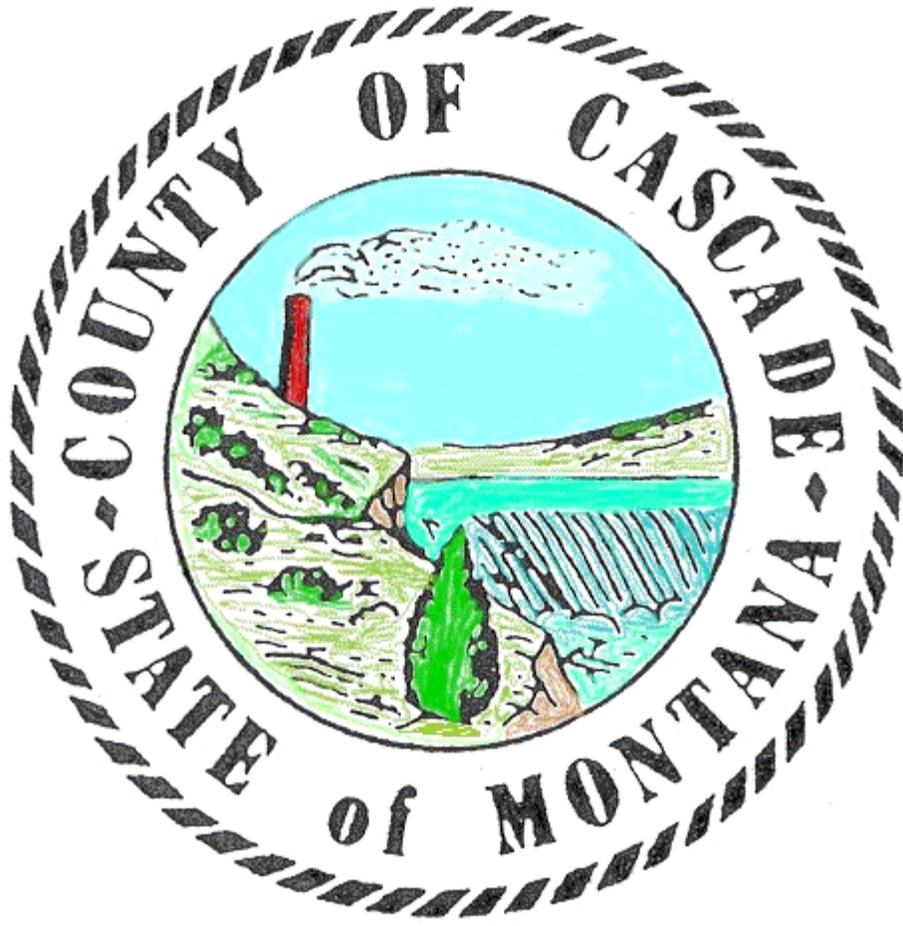
**CASCADE COUNTY, MONTANA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY (1)**  
**June 30, 2009**

Function and Activity	Land	Land Easements	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Total
<b>GENERAL GOVERNMENT</b>							
Legislative and administrative services	\$ 92,500.00	\$ -	\$ 1,890,496	\$ 23,691	\$ 21,278	\$ -	\$ 2,027,965
Judicial services	-	-	781,443	11,100	40,666	-	833,209
Financial	-	-	105,664	-	139,403	-	245,067
Elections	-	-	-	-	102,620	-	102,620
Personnel Services	-	-	28,749	-	8,299	-	37,048
Records Administration	-	-	-	-	143,771	-	143,771
Government Info Services (GIS)	-	-	-	-	7,025	-	7,025
Legal Services	-	-	164,002	-	7,035	-	171,037
Facilities Administration	-	-	72,583	-	72,367	-	\$ 144,950
Central Communications	-	-	-	-	15,030	-	\$ 15,030
<b>Total General Government</b>	<b>\$ 92,500</b>	<b>\$ -</b>	<b>\$ 3,042,937</b>	<b>\$ 34,791</b>	<b>\$ 557,494</b>	<b>\$ -</b>	<b>\$ 3,727,722</b>
<b>PUBLIC SAFETY</b>							
Law Enforcement Services	37,120	-	15,933,128	65,564	1,479,192	-	17,515,004
Detention and Correction Services	-	-	1,610,481	-	309,764	-	1,920,245
Protective Services	-	-	-	-	47,837	-	47,837
Fire Protection & Control	-	-	-	-	5,148	-	5,148
<b>Total Public Safety</b>	<b>37,120</b>	<b>-</b>	<b>17,543,609</b>	<b>65,564</b>	<b>1,841,941</b>	<b>-</b>	<b>19,488,234</b>
<b>PUBLIC WORKS</b>							
Road Services	175,135	3,198,284	6,067,218	20,220	4,782,174	21,793,136	36,036,167
Solid Waste Services	-	-	-	-	32,661	-	32,661
Weed Control	-	-	606,703	42,823	221,196	-	870,722
<b>Total Public Works</b>	<b>175,135</b>	<b>3,198,284</b>	<b>6,673,921</b>	<b>63,043</b>	<b>5,036,031</b>	<b>21,793,136</b>	<b>36,939,550</b>
<b>PUBLIC HEALTH</b>							
Public Health Services	-	-	-	-	197,788	-	197,788
Clinic Services	-	-	-	5,987	21,229	-	27,216
Insect & Pest Control	26,500	-	168,869	-	411,350	-	606,719
<b>Total Public Health</b>	<b>26,500</b>	<b>-</b>	<b>168,869</b>	<b>5,987</b>	<b>630,367</b>	<b>-</b>	<b>831,723</b>
<b>SOCIAL AND ECONOMIC SERVICES</b>							
Aging Services	310,000	-	171,211	15,000	489,385	-	985,596
Extension Services	-	-	-	-	46,712	-	46,712
<b>Total Social and Economic Services</b>	<b>310,000</b>	<b>-</b>	<b>171,211</b>	<b>15,000</b>	<b>536,097</b>	<b>-</b>	<b>1,032,308</b>
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>							
Community Development	-	-	-	-	89,973	-	89,973
<b>Total Community Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,973</b>	<b>-</b>	<b>89,973</b>
<b>SOCIAL AND ECONOMIC SERVICES</b>							
Air Quality Control	-	-	-	-	-	-	-
<b>Total General Fixed Assets</b>	<b>\$ 641,255</b>	<b>\$ 3,198,284</b>	<b>\$ 27,600,547</b>	<b>\$ 184,385</b>	<b>\$ 8,691,903</b>	<b>\$ 24,991,420</b>	<b>\$ 62,109,510</b>

(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, 2009

	Governmental Funds Capital Assets July 1, 2008	Additions	Deductions	Governmental Funds Capital Assets June 30, 2009
<b>GENERAL GOVERNMENT</b>				
Legislative and administrative services	\$ 1,841,065	\$ 186,900	\$ -	\$ 2,027,965
Judicial services	833,209	-	-	833,209
Financial	5,046	105,664	-	110,710
Elections	93,700	8,920	-	102,620
Personnel Services	8,299	28,749	-	37,048
Records Administration	139,403	-	-	139,403
Government Info Services (GIS)	16,005	-	-	16,005
Legal Services	171,037	-	-	171,037
Facilities Administration	98,067	46,883	-	144,950
Central Communications	144,775	-	-	144,775
<b>Total General Government</b>	<u>3,350,606</u>	<u>377,116</u>	<u>-</u>	<u>3,727,722</u>
<b>PUBLIC SAFETY</b>				
Law Enforcement Services	17,243,017	271,988	-	17,515,005
Detention and Correction Services	1,880,394	39,851	-	1,920,245
Protective Services	39,169	8,667	-	47,836
Fire Protection & Control	5,148	-	-	5,148
<b>Total Public Safety</b>	<u>19,167,728</u>	<u>320,506</u>	<u>-</u>	<u>19,488,234</u>
<b>PUBLIC WORKS</b>				
Road Services	28,899,885	7,239,051	102,770	36,036,166
Solid Waste Services	13,817	18,844	-	32,661
Weed Control	400,470	470,253	-	870,723
<b>Total Public Works</b>	<u>29,314,172</u>	<u>7,728,148</u>	<u>102,770</u>	<u>36,939,550</u>
<b>PUBLIC HEALTH</b>				
Public Health Services	197,788	-	-	197,788
Clinic Services	27,216	-	-	27,216
Insect & Pest Control	526,282	80,437	-	606,719
<b>Total Public Health</b>	<u>751,286</u>	<u>80,437</u>	<u>-</u>	<u>831,723</u>
<b>SOCIAL AND ECONOMIC SERVICES</b>				
Aging Services	922,898	-	-	922,898
Extension Services	46,712	62,698	-	109,410
<b>Total Social and Economic Services</b>	<u>969,610</u>	<u>62,698</u>	<u>-</u>	<u>1,032,308</u>
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>				
Community Development	41,481	48,491	-	89,972
<b>Total Community Development</b>	<u>41,481</u>	<u>48,491</u>	<u>-</u>	<u>89,972</u>
<b>SOCIAL AND ECONOMIC SERVICES</b>				
<b>Total General Fixed Assets</b>	<u>\$ 53,594,883</u>	<u>\$ 8,617,396</u>	<u>\$ 102,770</u>	<u>\$ 62,109,509</u>





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

	<b>Fiscal Year</b>						
	2003	2004	2005	2006	2007	2008	2009
<b>Governmental activities</b>							
Invested in capital assets, net of related debt	\$ 12,362,924	\$ 11,980,158	\$ 14,014,257	\$ 13,905,127	\$ 20,699,771	\$ 26,607,715	\$ 26,655,827
Restricted	695,245	1,147,573	8,770,724	8,885,414	6,159,168	5,507,900	5,505,505
Unrestricted	12,059,887	14,630,817	6,729,400	7,137,660	3,339,476	5,499,513	5,563,011
<b>Total governmental activities net assets</b>	<b>\$ 25,118,056</b>	<b>\$ 27,758,548</b>	<b>\$ 29,514,381</b>	<b>\$ 29,928,201</b>	<b>\$ 30,198,415</b>	<b>\$ 37,615,128</b>	<b>\$ 37,724,343</b>
 <b>Business-type activities</b>							
Invested in capital assets, net of related debt	\$ 9,182,747	\$ 8,735,413	\$ 8,825,467	\$ 8,738,006	\$ 8,527,192	\$ 8,282,185	\$ 7,745,831
Restricted	159,115	159,115	-	-	-	-	-
Unrestricted	232,125	290,940	228,939	(133,054)	(16,599)	(58,066)	(332,279)
<b>Total business-type activities net assets</b>	<b>\$9,573,987</b>	<b>\$9,185,468</b>	<b>\$9,054,406</b>	<b>\$8,604,952</b>	<b>\$ 8,510,593</b>	<b>\$ 8,224,119</b>	<b>\$ 7,413,552</b>
 <b>Primary government</b>							
Invested in capital assets, net of related debt	\$ 21,545,671	\$ 20,715,571	\$ 22,839,724	\$ 22,643,133	\$ 29,226,963	\$ 32,184,900	\$ 32,201,658
Restricted	854,360	1,306,688	8,770,724	8,885,414	6,159,168	5,507,900	5,505,505
Unrestricted	12,292,012	14,921,757	6,958,339	7,004,606	3,322,877	8,146,447	7,430,732
<b>Total primary government net assets</b>	<b>\$34,692,043</b>	<b>\$36,944,016</b>	<b>\$38,568,787</b>	<b>\$38,533,153</b>	<b>\$ 38,709,008</b>	<b>\$ 45,839,247</b>	<b>\$ 45,137,895</b>

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

	<b>Fiscal Year</b>						
	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>							
Governmental activities:							
General government	\$ 6,020,636	\$ 5,902,286	\$ 6,692,050	\$ 6,206,856	\$ 5,667,538	\$ 6,366,097	\$ 7,217,468
Public safety	8,263,448	8,475,107	9,257,363	11,049,302	11,407,903	11,247,654	12,601,097
Public works	2,660,177	3,044,372	3,893,224	4,300,928	3,725,730	4,885,763	6,651,090
Public health	3,718,394	3,981,286	4,018,923	4,393,730	4,653,314	5,032,677	5,050,766
Social and economic services	1,851,928	1,821,099	1,813,239	2,029,118	2,114,271	2,338,732	2,557,053
Culture and recreation	554,713	464,432	455,192	449,212	471,825	586,395	649,725
Housing and community development	133,284	215,894	146,645	169,507	211,696	288,721	323,017
Conservation of natural resources	41,889	36,539	39,300	40,334	41,137	29,786	26,898
Miscellaneous	491,234	300,473	330,154	308,008	296,969	366,172	395,637
Interest on long-term debt	774,017	731,594	692,947	559,394	452,952	401,301	361,945
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>	<u>35,834,696</u>
Business-type activities:							
Montana ExpoPark	541,975	3,431,450	3,727,867	4,241,001	4,169,841	4,128,383	4,391,617
Solid Waste	1,264,564	513,105	535,224	602,413	621,729	645,919	817,370
Water Operating	-	-	41,318	41,057	47,150	47,944	46,120
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>	<u>5,255,107</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>	<u>\$ 41,089,803</u>
<b>Program Revenues</b>							
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	\$ 1,206,610
Public safety	4,587,539	5,346,980	5,015,127	5,386,434	5,379,239	5,710,207	6,052,720
Other activities	1,668,992	1,614,906	1,700,972	1,548,826	1,651,321	1,748,238	2,529,943
Operating grants and contributions	3,065,373	3,988,386	5,057,000	5,238,763	4,646,567	4,843,635	6,493,189
Capital grants and contributions	59,776	14,559	350,930	187,776	-	480,752	8,087
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>	<u>16,290,549</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	2,806,384
Solid Waste	467,013	591,176	511,325	479,519	532,013	572,766	695,344
Water Operating	-	-	49,901	50,974	51,839	53,371	48,127
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>	<u>3,549,855</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>	<u>\$ 19,840,404</u>
Net (expense)/revenue							
Governmental activities	\$ (13,160,785)	\$ (12,735,117)	\$ (13,475,122)	\$ (14,939,190)	\$ (16,001,817)	\$ (17,480,405)	\$ (19,544,147)
Business-type activities	(941,771)	(1,221,806)	(1,370,415)	(1,788,965)	(1,454,680)	(1,621,410)	(1,705,252)
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>	<u>\$ (21,249,399)</u>

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

	<b>Fiscal Year</b>						
	2003	2004	2005	2006	2007	2008	2009
<b>General Revenues and other Changes in Net Assets</b>							
Governmental activities:							
Property taxes	\$ 12,485,133	\$ 14,393,031	\$ 14,697,398	\$ 14,639,702	\$ 15,475,146	\$ 20,290,722	\$ 18,621,672
Licenses and permits	118,440	-	-	-	-	-	-
Intergovernmental	500,784	1,120,614	774,147	600,416	513,486	552,159	1,256,786
Investment earnings	259,047	131,616	337,320	617,448	826,626	606,848	198,436
Miscellaneous	574,446	559,905	622,346	826,409	814,500	875,645	397,273
Transfers	(9,939,813)	(829,557)	(1,225,887)	(1,330,970)	(1,357,289)	(1,318,052)	(776,369)
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>	<u>19,697,798</u>
Business-type activities:							
Investment earnings	2,829	3,730	13,466	8,523	9,505	8,850	5,430
Gain on sale of assets	-	-	-	18	556	-	-
Miscellaneous	-	-	-	-	-	1,004	112,887
Transfers	9,939,813	829,557	1,225,887	1,330,970	1,357,289	1,318,052	776,369
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>	<u>894,686</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>	<u>\$ 20,592,484</u>
<b>Change in Net Assets</b>							
Governmental activities	\$ (9,162,748)	\$ 2,640,492	\$ 1,730,202	\$ 413,815	\$ 270,652	\$ 3,526,917	\$ 153,651
Business-type activities	9,000,871	(388,519)	(131,062)	(449,454)	(87,330)	(293,504)	(810,566)
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>	<u>\$ (656,915)</u>

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

	<b>Fiscal Year</b>									
	<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>	<u>2009</u>
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	<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>	<u>2,124,011</u>
Total General Fund	<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>	<u>\$ 2,124,011</u>
All other governmental funds										
Reserved										
Special revenue funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,429,872	\$ 6,240,891	\$ 3,964,440	\$ 3,648,527	\$ 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	424,461
Capital projects funds	14,292	14,957	14,957	14,957	15,671	818,635	2,029,777	1,212,484	1,028,305	(25,759)
Unreserved, reported in:										
Special revenue funds	7,058,492	8,129,199	8,462,086	8,189,647	7,689,967	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	<u>1,177,241</u>	<u>1,338,113</u>	<u>1,184,710</u>	<u>907,111</u>	<u>1,043,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<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>	<u>\$ 4,047,229</u>

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

	<b>Fiscal Year</b>									
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Revenues</b>										
Taxes and Special Assessments	\$ 11,627,899	\$ 13,029,180	\$ 13,085,293	\$ 12,512,335	\$ 14,793,200	\$ 14,498,144	\$ 15,028,040	\$ 16,326,990	\$ 22,814,355	\$ 18,727,480
Licenses and permits	822,229	725,870	85,327	118,440	98,986	114,237	112,355	105,429	102,559	93,651
Intergovernmental	5,153,175	5,938,832	6,748,412	5,365,248	6,059,213	7,340,286	7,279,444	5,669,855	6,396,310	8,070,051
Charges for services	5,328,151	5,780,287	6,245,167	6,020,108	6,443,671	6,390,211	6,917,106	7,029,477	7,320,756	7,979,028
Fines	474,079	558,223	553,976	454,054	445,686	500,217	519,944	503,103	477,059	476,136
Investment earnings	840,835	1,311,032	718,010	259,047	120,352	298,344	516,215	679,334	456,689	140,863
Miscellaneous	615,419	636,623	678,872	542,768	559,905	654,797	826,409	815,700	912,897	1,052,588
Internal Services	-	-	-	-	49,439	6,738	36,872	40,648	32,905	48,557
Total revenues	<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>38,513,530</u>	<u>36,588,354</u>
<b>Expenditures</b>										
General government	5,242,316	5,537,231	6,354,606	5,714,763	5,819,366	6,823,164	6,178,150	5,467,946	6,048,813	6,731,950
Public Safety	8,003,515	9,052,295	9,176,711	7,818,384	7,965,283	8,966,574	10,649,169	10,820,526	10,417,947	11,419,347
Public Works	2,509,416	2,521,693	2,549,109	2,571,441	2,693,303	3,540,694	3,923,900	3,705,482	4,605,891	6,299,406
Public Health	2,894,306	3,171,176	3,292,700	3,683,980	3,914,142	4,037,354	4,366,466	4,548,407	4,849,967	4,730,488
Social and Economic Services	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	2,387,004
Culture and Recreation	950,182	975,455	1,020,226	559,248	464,395	456,482	448,690	470,388	590,729	637,605
Housing and Community Development	115,799	121,249	135,926	133,084	215,353	149,547	170,999	209,640	272,993	294,663
Conservation of Natural Resources	32,311	37,366	33,740	42,189	36,449	40,524	40,745	40,829	28,853	25,194
Micellaneous	340,370	354,671	384,835	495,454	300,511	329,851	307,231	296,270	369,994	389,373
Capital Outlay	2,446,106	863,056	1,249,597	1,013,302	673,982	1,303,344	643,296	1,771,017	6,042,427	3,637,986
Debt Service										
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	2,918,644
Interest	986,694	980,081	734,733	755,096	714,929	665,367	472,174	436,828	386,526	327,470
Total expenditures	<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>38,639,990</u>	<u>39,799,130</u>
expenditures	<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>(126,460)</u>	<u>(3,210,776)</u>
<b>Other financing sources (uses)</b>										
Transfers in	2,177,233	1,630,821	1,604,861	2,320,875	2,333,902	2,839,940	5,314,889	4,570,169	8,920,052	5,132,404
Transfers out	(2,211,959)	(1,691,069)	(1,759,083)	(3,118,265)	(3,429,172)	(4,215,826)	(6,691,511)	(6,028,767)	(10,242,276)	(6,101,316)
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	1,913,086	89,699	424,000	36,350	935,357	-	318,332	-	-	1,731,557
Sale of capital assets	56,547	2,659	1,743	42,381	1,042	11,170	9,341	1,279	-	-
Total other financing sources (uses)	<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>(1,322,224)</u>	<u>762,645</u>
Net change in fund balances	<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>\$ (1,448,684)</u>	<u>\$ (2,448,131)</u>
Debt service as a percentage of noncapital expenditures	10.03%	9.23%	7.73%	8.19%	11.99%	8.78%	6.18%	11.40%	10.82%	9.86%

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

<b>Fiscal Year Ended June 30</b>	<b>Real Property</b>		<b>Personal Property</b>		<b>Mobile Homes</b>		<b>Total Property</b>	
	<b>Market Value</b>	<b>Taxable Assessed Value</b>	<b>Market Value</b>	<b>Taxable Assessed Value</b>	<b>Market Value</b>	<b>Taxable Assessed Value</b>	<b>Market Value</b>	<b>Taxable Assessed Value</b>
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
2009	4,125,831,019	118,074,316	114,740,943	3,413,829	31,076,535	901,246	4,271,648,497	122,389,391

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

<u>Cascade County</u>				<u>Overlapping Governments</u>											
<b>Fiscal Year</b>	<b>Operating Mills</b>	<b>Debt Service Mills</b>	<b>Total County Mills</b>	<b>City of Belt</b>	<b>Town of Cascade</b>	<b>Town of Neihart</b>	<b>City of Great Falls</b>	<b>Transit District</b>	<b>Great Falls School District</b>	<b>Cascade School District</b>	<b>Stockett School District</b>	<b>Belt School District</b>	<b>Sun River Valley School District</b>	<b>Vaughn School District</b>	<b>Ulm School District</b>
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
2009	155.72	6.20	161.92	189.14	121.02	83.10	162.76	16.35	178.89	213.98	406.44	230.12	331.04	337.01	252.31

<u>Overlapping Governments</u>											<b>Total Mills</b>
<b>Fiscal Year</b>	<b>Deep Creek School District</b>	<b>Rural Fire Control 16 Districts</b>	<b>Belt Rural Fire</b>	<b>Black Eagle Fire District #1</b>	<b>Black Eagle Sewer District #24</b>	<b>Sun River Cemetery</b>	<b>Soil and Water Conservation</b>	<b>West Great Falls Flood Control State</b>	<b>State</b>	<b>State</b>	
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
2009	147.78	87.73	20.00	13.75	39.11	3.51	1.97	25.81	140.32		3,164.06

**CASCADE COUNTY, MONTANA  
PRINCIPAL PROPERTY TAXPAYERS  
JUNE 30, 2009 and TEN YEARS AGO**

<u>Taxpayer</u>	<u>2009</u>			<u>2000</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
PP&L Montana LLC	10,911,455	1	7.94%	10,241,414	1	9.85%
Montana Power				7,844,320	2	7.85%
Northwestern Energy LLC	7,784,963	2	5.67%	-		
Qwest Corporation	2,171,604	3	1.58%	-		
Burlington Northern Santa Fe Railroad	1,710,930	4	1.25%	1,536,854	4	1.41%
Montana Refining Co.	1,559,883	5	1.14%	633,718	7	0.58%
Great Falls Gas/Energy West	1,317,476	6	0.96%	-		
Front Range Pipe Line LLC	732,755	7	0.53%	1,167,361	6	1.07%
Holiday Village Partners LLC	705,090	8	0.51%	-		
International Malting co.	661,923	9	0.48%	-		0.00%
General Mills Inc.	622,260	10	0.45%	-		0.00%
Orix Great Falls LLC	539,117	11	0.39%	-		0.00%
Walmart & Sams Real Estate	471,994	12	0.34%	458,898	9	0.42%
U.S. West Communications	-		0.00%	2,626,775	3	2.41%
Albertson's	305,324	13	0.22%	605,719	8	0.56%
Touch America	-		0.00%	579,876	10	0.53%
Macerich Properties	-		0.00%	1,349,371	5	1.24%
Totals	<u>\$ 29,494,774</u>		<u>21.47%</u>	<u>\$ 27,044,306</u>		<u>24.85%</u>
Total Taxable Value	<u>\$ 137,385,421</u>			<u>\$ 108,808,782</u>		

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

<b>Fiscal Year Ended June 30</b>	<b>Total Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
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%	1,533,914	12,711,434	99.66%
2006	13,434,799	12,382,065	92.16%	998,805	13,380,870	99.60%
2007	15,876,505	15,475,146	97.47%	378,880	15,854,026	99.86%
2008	16,568,282	15,060,180	90.90%	1,449,184	16,509,364	99.64%
2009	16,425,501	15,351,477	93.46%	-	15,351,477	93.46%

**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>			
2000	14,785,000	1,804,000	195,975	1,336,089	-	18,121,064	0.92%	226
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	0.63%	183
2005	10,865,000	901,184	776,649	28,606	-	12,571,439	0.52%	158
2006	10,005,000	761,266	971,148	13,463	-	11,750,877	0.41%	148
2007	8,420,000	852,121	388,870	16,446	-	9,677,437	0.31%	122
2008	7,940,000	689,267	309,559	13,823	-	8,952,649	0.32%	113
2009	6,850,000	620,395	1,602,306	29,782	-	9,102,483	N/A	111

N/A - Information is not currently available.

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

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
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
2009	6,850,000	190,244	6,659,756	5.39%	81

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

	<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>	<u>2009</u>
Debt Limit	\$ 26,380,140	\$ 44,991,274	\$ 46,998,407	\$ 41,789,049	\$ 40,074,760	\$ 42,979,662	\$ 45,349,635	\$ 44,640,249	\$ 49,414,166	\$ 51,205,364
Total debt applicable to limit	<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>	<u>9,102,483</u>
Legal debt margin	<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>\$ 29,679,814</u>	<u>\$ 33,598,758</u>	<u>\$ 34,195,210</u>	<u>\$ 40,461,517</u>	<u>\$ 42,102,881</u>
Total debt applicable to the limit as a percentage of debt limit	68.96%	41.43%	38.51%	41.15%	40.49%	30.94%	25.91%	23.40%	18.12%	17.78%

**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	\$3,657,525,995
Debt limit (1.4% of total assessed value)	51,205,364
Debt applicable to limit:	
General obligation bonds	6,850,000
Other Indebtness	<u>2,252,483</u>
Total net debt applicable to limit	<u>9,102,483</u>
Legal debt margin	<u>\$ 42,102,881</u>

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

Fiscal Year	Amount Billed	Amount Collected (1)
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
2009	188,687	170,364

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

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

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income (amounts expressed in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
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	2,801,284	34,256	39.3	11,879	4.0%
2009	82,026	*	*	*	12,491	5.1%

\* - information not available

**CASCADE COUNTY, MONTANA  
PRINCIPAL EMPLOYERS  
JUNE 30, 2009 and TEN YEARS AGO**

<b>Employer</b>	<b>2009</b>			<b>2000</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Malmstrom Air Force Base	4,740	1	13.15%	4,081	1	10.65%
Benefis Health Care Center	2,460	2	6.82%	2,100	2	5.48%
Great Falls Public School System	1,618	3	4.49%	1,120	3	2.92%
Montana Air National Guard	1,061	4	2.94%	314	10	0.82%
Great Falls Clinic	677	5	1.88%	575	4	1.50%
N.E.W.	628	6	1.74%	550	5	1.43%
Cascade County	556	7	1.54%	428	7	1.12%
Wal-Mart	537	8	1.34%	375	8	0.98%
City of Great Falls	483	9	1.49%	469	6	1.22%
Albertson's	270	10	0.75%	323	9	0.84%
Sletten Construction	125	11	0.35%	125	11	0.33%
Total County Employment	36,054			38,328		

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

<b>Function</b>	<b>Full-time Equivalent Employees as of June 30</b>									
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
General government	118	117	96	100	103	104	103	100	110	109
Public Safety	180	176	158	159	156	183	185	181	170	183
Public Works	52	64	66	65	63	66	85	80	76	71
Public Health	55	59	67	76	69	73	82	82	85	83
Social and economic services	41	42	46	43	45	45	42	45	49	48
Housing and community development	5	80	6	10	10	13	12	11	11	5
Conservation of natural resources	2	2	2	2	2	4	4	4	6	7
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>-</u>	<u>50</u>
Total	<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>	<u><u>556</u></u>





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Certified Public Accountants and Business Advisors

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2009, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated January 28, 2010. 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 and correct 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 deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting (items 2009-1 and 2009-2).

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

Our consideration of the internal control over financial reporting was for 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. We consider the two deficiencies identified above to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cascade County, Montana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2009-3, 2009-4 and 2009-5.

**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 January 28, 2010.

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  
January 28, 2010



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

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

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

Compliance

We have audited the compliance of Cascade County, Montana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. 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.

As described in items 2009-3, 2009-4, and 2009-5 in the accompanying schedule of findings and questioned costs, Cascade County, Montana did not comply with requirements regarding allowed activities and allowed costs that are applicable to its Title IIIB and Title IIIC major programs under the U.S. Department of Health and Human Services and Retired Senior Volunteer Program and Foster Grandparent Program under the Corporation for National and Community Service. Compliance with such requirements is necessary, in our opinion, for Cascade County, Montana to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2009.

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 the 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 certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 deficiencies in internal control over compliance described in the

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

accompanying schedule of findings and questioned costs as items 2009-3, 2009-4, and 2009-5 to be significant deficiencies.

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 consider the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs to be material weaknesses.

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

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

Great Falls, Montana  
January 28, 2010

CASCADE COUNTY, MONTANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2009

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Balance July 1, 2008	Grant Revenues	Expenditures		Balance June 30, 2009
						Federal	Match	
Office of National Drug Control Policy								
Direct								
HIDTA	7.000	I7PRMP607Z	106,256	3,929	-	-	-	3,929
HIDTA	7.000	I8PRMP6072	119,734	(5,013)	115,064	59,316	-	50,735
HIDTA	7.000	09G09RM0039A	128,649	-	20,208	71,925	-	(51,717)
Total Office of National Drug Control Policy				<u>(1,084)</u>	<u>135,272</u>	<u>131,241</u>	<u>-</u>	<u>2,947</u>
U.S. Department of Agriculture								
Passed through Montana Department of Health and Human Services								
Commodities	10.550	08-22A-A008	-	3,389	-	3,389	-	-
Commodities	10.565	08-027-21005-0	-	-	30,745	29,763	-	982
Commodities	10.565		-	982	-	982	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.577	08-07-5-21-003-0	303,775	34	72,405	67,435	-	5,004
Special Supplemental Food Program for Women, Infants, and Children	10.577	09-07-5-21-003-0	314,567	-	243,831	235,765	1,615	6,451
Special Supplemental Food Program for Women, Infants, and Children - BFS	10.577	08-07-5-21-033-0	13,755	-	8,088	3,493	-	4,595
Special Supplemental Food Programs for Women, Infants, and Children BFS	10.577	07-07-5-21-033-0	13,333	(1,751)	11,770	11,770	2,295	(4,046)
Special Supplemental Food Programs for Women, Infants, and Children - Farmer's Market	10.577	09-07-5-21-080-0	41,504	-	-	20,563	-	(20,563)
Commodities - Cash-in-Lieu	10.550	08-22A-A008	50,000	-	52,159	52,159	-	-
Passed through Montana Office of Public Instruction								
School Nutrition Equipment Assistance	10.579	0799399009AR	5,000	-	5,000	5,000	-	-
Passed through State Auditor's Office								
Schools and Roads - Grants to States Forest Reserve	10.665			-	117,609	117,609	-	-
Schools and Roads - Grants to States Forest Reserve - Title III Funding	10.666		31,132	-	31,132	-	-	31,132
Total U.S. Department of Agriculture				<u>2,654</u>	<u>572,739</u>	<u>547,928</u>	<u>3,910</u>	<u>23,555</u>
U.S. Department of Defense								
Office of Economic Adjustment	12.614	DD0754-08-01	494,000	-	309,659	301,528	-	8,131
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	8,657	61,678	13,108	57,227	-
CDBG ULRRWSD	14.228	MT-CDBG-04PH-02	500,000	(10,129)	392,827	379,761	-	2,937
Home Grant	14.239	M04-SG300153	275,000	-	131,068	131,068	-	-
Total U.S. Department of Housing and Urban Development				<u>(1,472)</u>	<u>585,573</u>	<u>523,937</u>	<u>57,227</u>	<u>2,937</u>

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, 2009

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					or Award	July 1,	
	Number	Number	Amount	2008				2009
Department of Justice								
Passed through the Montana Board of Crime Control								
Parenting Wisely	16.523	07-A12-90143	46,388	-	27,830	27,830	-	-
MTBOCC: Juvenile Holdover	16.523	00-A02-81350	21,375	-	-	-	-	-
Drug Court Grant	16.585	OPJ 2005-DC-BX-0038	450,000	-	63,802	63,802	-	-
Juvenile Justice	16.579	2008-DJ-BX-076	11,448	-	11,448	11,448	-	-
Project Safe Neighborhood	16.744	07-N01-90341	80,000	-	105,000	65,000	21,456	18,544
Passed through the Alliance for Youth								
Drug-free Communities	16.729		9,265	(1)	1	-	-	-
Passed through Boys & Girls Club								
Weed & Seed	16.595	2005-WS-Q5-0175	4,800	2,056	-	998	-	1,058
Total U.S. Department of Justice				2,055	208,081	169,078	21,456	19,602
U.S. Department of Transportation								
Passed through the Montana Department of Transportation								
Fairgrounds Imp	20.205		157,223	-	3,470	3,198	-	272
Cascade Bike/Pedestrian Path	20.205	STPE 7 (41)	100,000	-	100,000	100,000	-	-
High Plains Landscaping	20.205	STPE 5299(75)	83,153	-	16,111	4,734	2,130	9,247
Passed through the Montana Fish, Wildlife, and Parks								
Boat Safety	20.005	02-K16-81331	9,600	785	9,600	8,233	-	2,152
Passed through Health Mothers, Healthy Babies								
Safe Routes to School	20.205	104031	25,000	-	17,229	10,418	3,160	3,651
Passed through Health Mothers, Healthy Babies								
Safe Kids Safe Communities - MT COALITION	20.600		30,000	(20)	4,534	3,963	3,307	(2,756)
Safe Kids Safe Communities - MT COALITION	20.600		15,000	-	7,479	6,479	423	577
Total U.S. Department of Transportation				765	158,423	137,025	9,020	13,143
U.S. Environmental Protection Agency								
Neihart Superfund Coop	66.802	V978584010	100,000	-	13,265	13,265	-	-
Passed through the Montana Department of Environmental Quality								
MTDEQ:Air Pollution	66.001	508004	23,136	-	25,194	6,417	18,777	-
Water Supply Systems	66.605	504004	3,400	1,140	(301)	839	-	-
Total U.S. Environmental Protection Agency				1,140	38,158	20,521	18,777	-
Federal Emergency Management Agency								
Passed through the Montana Department of Military Affairs								
Civil Defense	83.503			-	51,758	51,758	-	-
Total Federal Emergency Management Agency				-	51,758	51,758	-	-

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, 2009

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					or Award	July 1,	
	Number	Number	Amount	2008				2009
U.S. Department of Health and Human Services								
Direct								
Community Health Center	93.224	1-H80-CS-00566-01	1,415,021	(71,243)	1,463,622	612,082	865,458	(85,161)
Dental Clinic	93.224	3-H80-CS-00566-01-01	177,520	227,863	299,646	130,685	143,526	253,298
Total Direct Programs				156,620	1,763,268	742,767	1,008,984	168,137
Passed through Montana Department of Health and Human Services								
VII Ombudsman	93.042	08-22A-A008	4,689	564	-	-	564	-
VII Ombudsman	93.042	08-22A-A008	14,942	-	19,123	14,942	7,976	(3,795)
IIIB Ombudsman	93.042	08-22A-A008	63,228	1,804	80,921	63,228	19,497	-
Title IIID/F	93.043	08-22A-A008	8,585	278	10,987	8,585	2,680	-
Title IIIB	93.044	08-22A-A008	112,890	3,134	111,203	86,889	27,448	-
Title IIIC	93.045	08-22A-A008	206,591	11,252	264,401	206,591	69,062	-
Title IIIA	93.044	08-22A-A008	2,000	810	-	-	810	-
Title IIIE	93.052	0822A-A008	63,201	2,514	-	-	2,514	-
Title IIIE	93.052	08-22A-A008	55,369	-	70,898	55,396	15,502	-
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	2,017	-	-	100	1,917
HIV Consortium and Direct Care	93.917	08-07-4-51-102-0	5,856	-	3,034	3,034	-	-
HIV Prevention	93.940	07-07-4-51-004-0	27,343	57	28,092	13,977	7,251	6,921
HIV Prevention	93.940	09-07-4-51-004-0	27,343	-	20,106	5,991	4,809	9,306
Fetal Alcohol Syndrome	93.230	028117-872C	78,261	-	41,589	29,335	10,667	1,587
Youth Suicide Prevention	93.243	07-07-5-31-025-0	77,700	4,499	7,500	-	8,283	3,716
Immunization	93.268	09-07-04-31-007-0	32,827	-	51,451	27,617	-	23,834
Emergency Preparedness (Bioterrorism)	93.069	08-07-6-11-008-0	129,581	21,174	59,391	46,551	-	34,014
Emergency Preparedness (Bioterrorism)	93.069	09-07-6-11-008-0	117,512	46,723	64,632	-	-	111,355
Emergency Preparedness (Bioterrorism)	93.069			84,420	-	84,420	-	-
Emergency Preparedness	93.899		10,962	13	-	-	-	13
Youth In Need of Care	93.658	20063LEG0001	35,654	6,035	44,124	35,654	-	14,505
Children's Justice Account	93.658	20063CJAG0002	5,400	(246)	-	-	-	(246)
Child Abuse and Neglect	93.658	2005LEGL004	29,058	-	26,141	21,322	-	4,819
SHIP	93.779	08-22A-A008	19,580	94	25,059	11,191	-	13,962
Breast and Cervical Health	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	20,207	50,645	68,167	460	2,225
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	-	3,994	3,173	394	427
Maternal and Child Health	93.994	09-07-5-01-007-0	97,326	2,848	210,040	97,422	77,472	37,994
Passed through Montana State University								
Nutritional and Physical Activity Project	93.283	G197-09-W2236	9,000	-	6,960	6,540	-	420
Passed through the Yellowstone City County Health Department								
Ryan White	93.918		15,000	448	13,134	-	13,582	-
Total pass through programs				258,170	1,213,425	890,025	272,757	308,813
Total U.S. Department of Health and Human Services				414,790	2,976,693	1,632,792	1,281,741	476,950

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, 2009

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Balance July 1, 2008	Grant Revenues	Expenditures		Balance June 30, 2009
						Federal	Match	
Direct								
Retired Senior Volunteer Program	94.002	06SRPMT003	130,468	1,736	189,800	128,189	66,893	(3,546)
Foster Grandparents	94.011	06SFPMT005	210,063	557	261,631	206,393	53,601	2,194
Total National Senior Services Corporation				2,293	451,431	334,582	120,494	(1,352)
				<u>421,141</u>	<u>5,487,787</u>	<u>3,850,390</u>	<u>1,512,625</u>	<u>545,913</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, 2009**

**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, 2009**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.
2. Two significant deficiencies disclosed during the audit of the financial statements are 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. These deficiencies are reported as material weaknesses.
3. Instances of noncompliance material to the financial statements of Cascade County, Montana were disclosed during the audit.
4. Three significant deficiencies relating to the audit of the major federal award programs are 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. These deficiencies are reported as material weaknesses.
5. The auditors' report on compliance for the major federal award programs for Cascade County, Montana expresses a qualified 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 Defense Office of Economic Adjustment	12.614
U.S. Department of Housing and Urban Development MDOC Planning Grant	14.228
CDBG ULRR	14.228
U.S. Department of Health and Human Services Title IIIB	93.044
Title IIIC	93.045
Corporation for National and Community Service Retired Senior Volunteer Program	94.002
Foster Grandparent Program	94.011

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**

2009-1: Expenditures limited to appropriations

*Condition:* The County's Public Safety fund had expenditures in excess of total appropriations in the amount of \$278,212.

*Criteria:* Local government officials may not make a disbursement or an expenditure or incur an obligation in excess of the total appropriations for a fund.

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

*Recommendation:* We recommend the County not make disbursements, expenditures, or obligations in excess of approved appropriations.

*Cascade County, Montana's response:* The County is in the process of upgrading its accounting software which offers stronger controls on expenditures. In addition, the County is in the process of creating new procedures which will reduce the need for any Department or Office to have budget override authority.

**CASCADE COUNTY, MONTANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended June 30, 2009**

**B. FINDINGS - FINANCIAL STATEMENT AUDIT (continued)**

2009-2: Transactions with related parties

*Significant deficiency:* As discussed at Finding 2009-4, transactions with related parties do not appear to meet the requirements of being at arm's length. Transactions with related parties should be closely reviewed and meet the cost principles (for Federal funds) and the County's personnel policies.

*Cascade County, Montana's response:* The County will start issuing personnel policies and the County Code of Ethics to all employees. The related party policy will be updated to insure that it meets both State and Federal regulations. In addition, the County will issue an accounting policy giving the procedures to have this type of transaction approved. Any employees who engage in related party transactions will be required to provide appropriate disclosures in accordance with Title 2, Montana Code Annotated.

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

**Questioned  
Costs**

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Department of Health and Human Services

2009-3: Title IIIB, Supportive Services, CFDA No. 93.044; Title IIIC, Nutrition, CFDA No. 93.045

*Condition and Criteria:* Building improvements were paid for with federal funds. A majority of the expenditures for these improvements were prohibited under the federal award.

*Cause:* Procedures were not in place to properly allocate costs associated with building improvements between federal funds and non-federal funds.

*Effect:* The costs associated with the building improvements are subject to disallowance which could potentially affect the County having to return federal funds already received. The costs not directly allowed under the award are considered questioned costs.

*Total questioned costs:* \$ 129,480

*Recommendation:* The County official responsible for this award should review the allowable activities and costs for federal awards and adhere to those compliance requirements.

*Cascade County, Montana's response:* During the latter part of FY 2009, the County created a grant compliance position. As the job description for this position is further developed during fiscal year 2010 and 2011, the incumbent grant compliance specialist will review reports sent to the granting agency for timeliness and accuracy. Also, the County is currently working on developing an internal audit team that will include procedures to review the allowable activities and adherence to all grant conditions. Finally, building improvements will be managed through by the Director of the County's newly created Public Works Department, which will ensure uniformity within the County in managing funds allocated for building improvements.

**CASCADE COUNTY, MONTANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended June 30, 2009**

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAM AWARD AUDIT (continued)**

	<u>Questioned Costs</u>
Department of Health and Human Services (continued)	
<u>2009-4: Title IIIB, Supportive Services, CFDA No. 93.044; Title IIIC, Nutrition, CFDA No. 93.045</u>	
<i>Condition and Criteria:</i> Transactions made with related parties appear to not meet the requirements of being at arm's length.	
<i>Cause:</i> The cost principles under Federal awards and the County's personnel policies were not followed when transactions were completed.	
<i>Effect:</i> These transactions do not appear to meet the arm's length requirements under the cost principles and the County's policies due to there being related party transactions. In addition, some of the assets purchased by these transactions are missing from the County's possession.	
<i>Total questioned costs:</i> The total amount of the transactions made with related parties was \$124,286. Of this amount, \$33,628, did not involve federal awards or major federal programs but still do not meet the arm's length requirements. The remaining amount involved major federal programs, split between the U.S. Department of Health and Human Services and Corporation for National and Community Service.	
<i>Recommendation:</i> The County should review the transactions and supporting documents to determine whether or not they meet the arm's length requirements. The County should also review and update their personnel policies with regard to related parties and arm's length transactions, communicating the policy to all County staff to prevent transactions not at arm's length from being made without the proper approval.	<u>61,191</u>
<i>Cascade County, Montana's response:</i> See the above response to Finding 2009-2. The County is working on developing an accounting policy to help prevent the occurrence of related party transactions. Additionally, the County recently hired a new auditor with a significant amount of prior auditing experience. This individual has been instructed to review all purchase orders for the possibility that the transaction may involve related parties.	
Total Department of Health and Human Services	190,671
Corporation for National and Community Service	
<u>2009-5: Retired Senior Volunteer Program, CFDA No. 94.002; Foster Grandparent Program, CFDA No. 94.011</u>	
<i>Significant deficiency:</i> As discussed at Finding 2009-4, transactions with related parties do not appear to meet the requirements of being at arm's length. Transactions with related parties should be closely reviewed and meet the cost principles and the County's personnel policies.	
<i>Total questioned costs:</i> See Finding 2009-4.	<u>29,467</u>
<i>Cascade County, Montana's response:</i> See above responses to Findings 2009-2 and 2009-4.	
Total questioned costs	<u><u>\$ 220,138</u></u>

**CASCADE COUNTY, MONTANA**  
**STATUS OF PRIOR YEAR FINDINGS**  
**June 30, 2009**

U.S. Department of Justice

2008-2: Drug Court Grant - CFDA No. 16.585 (Grant No. OPJ 2005-DC-BX-0038)

*Condition and Criteria:* This finding was a significant deficiency stating the County did not appear to have proper monitoring procedures in place to monitor subrecipients receiving federal funds as a pass-through entity of the County. The following were noted: (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.

*Recommendation:* It was recommended the County 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.

*Current status:* The County provided training to all departments responsible for federal awards. This training included procedures for proper monitoring of federal awards.