

Cascade County, Montana



Rainbow Falls Dam

Comprehensive Annual Financial Report

FISCAL YEAR 2010

JULY 1, 2009 – JUNE 30, 2010

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2010

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CASCADE COUNTY

December 31, 2010

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, 2010.

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, 2010, 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, 2010, 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 82,178. 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/Surveyor, Sheriff/Coroner, two Justices of the Peace, Clerk of District Court, and the County Public Administrator. 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 Financial Officer on or before June 10th. The government's Financial Officer uses these requests as the starting point for developing a proposed budget. The government's Financial Officer then presents this proposed budget to the Commission for review. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by the later of the second Monday of August or 45 days from the receipt of the certified taxable values.

The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., sheriff). Department heads may make transfers of appropriations within a department, with commissioner approval. Transfers of appropriations between departments, however, require the special approval of the governing commission. Budget-to-Actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. The General Fund, and Public Safety Fund budget to actual comparisons are presented on pages 49 and 50 as Required Supplemental Information. 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 52.

Factors Affecting Economic Condition

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

Local economy

Cascade County's economy continues to rely chiefly upon the following industries: government and government enterprises (Malmstrom AFB), the services industry, retail trade industry, and agriculture. All of these industries remained relatively constant in fiscal year 2010 and are expected to do the same in fiscal year 2011.

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 2010. 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 started an Energy Efficiency Project during the fiscal year which will be completed during fiscal year 2011. The County has no major capital projects planned for FY2011. 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 new training programs for employees.

Pension and other post employment benefits

The County participates in three cost-sharing, multiple-employer retirement benefit plans (PERS, SRS and TRS). All 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, 2009. This was the eighth 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 unflinching 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, 2009

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 "Jeffrey R. Emer".

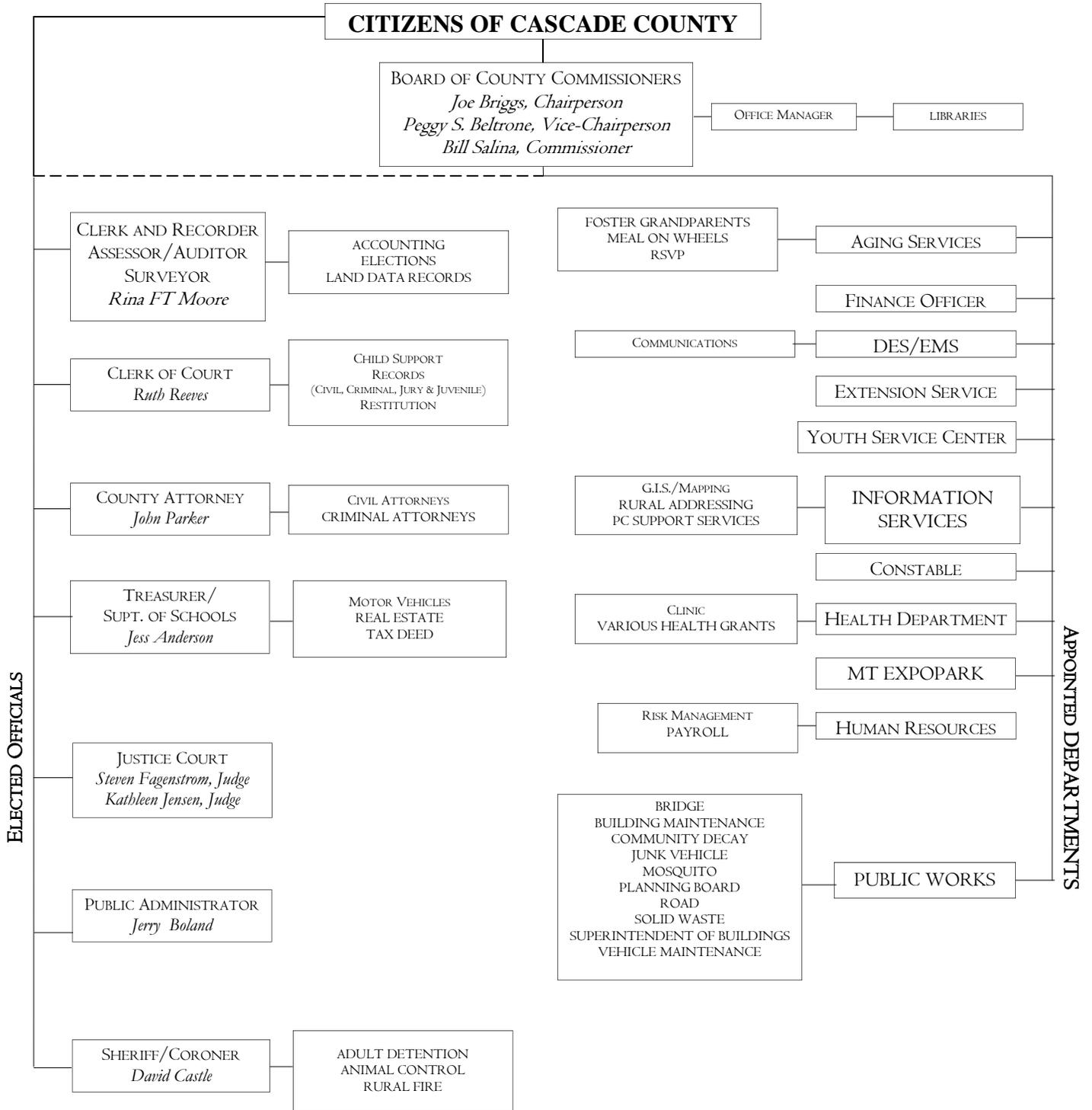
President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

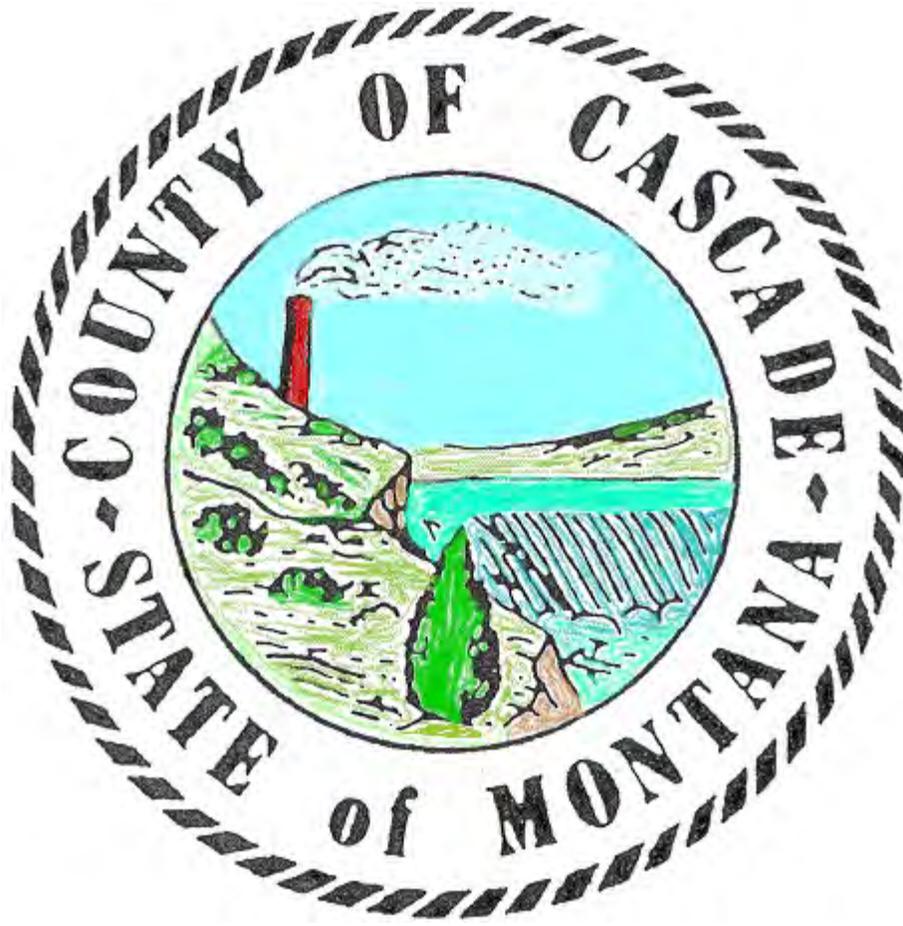
Cascade County Organizational Structure

June 30, 2010



**CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2010**

<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.**

501 Park Drive South
P. O. Box 989
Great Falls, MT 59403
Phone (406) 761-2820
FAX (406) 761-2825
www.jccsca.com

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, 2010, 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, 2010, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 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 should be considered in assessing the results of our audit assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 10 through 16, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cascade County, Montana's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

Great Falls, Montana
December 23, 2010

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2010

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, 2010. 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

- Cascade County implemented Government Accounting Standards Board Statement 54, "***Fund Balance Reporting and Governmental Fund Type Definitions***".
- The assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$47,048,627 (*net assets*). Of this amount, \$7,749,301 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors. The County's total net assets were increased by \$1,910,733.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of \$39,930,465 increase of \$2,206,123 in comparison with the prior year. Approximately seventeen percent of this total amount, \$6,591,465 is *available for spending* at the government's discretion (*unrestricted net assets*).
- At the end of the current fiscal year, fund balance for the general fund was \$1,709,912 or approximately 20% of total general fund expenditures and other financing uses.
- Cascade County's total debt increased by \$404,942 (4%) during the current fiscal year.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

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

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

The government-wide financial statements can be found on pages 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, Montana Management's Discussion and Analysis For the Year Ended June 30, 2010

Cascade County maintains 132 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 130 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 19-21 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 22-24 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 25-26 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 27-47 of this report.

Required Supplemental Information The budgetary comparison schedule for the general fund and the County's major special revenue fund, public safety, and the schedule of fund progress for postretirement healthcare benefits are presented on pages 49-51.

Other information Combining and individual fund statements and schedules referred to earlier in connection with non-major governmental funds, internal service funds, and fiduciary funds can be found on pages 52-289 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 \$47,048,627 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (78.52 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment, infrastructure, improvements other than buildings), less any related debt used to acquire those assets that is still outstanding. Cascade County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Cascade County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2010

	CASCADE COUNTY'S NET ASSETS					
	Governmental		Business-type		Total	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
Current and Other Assets	\$ 13,781,946	\$ 14,738,760	\$ (1,320,527)	\$ 134,169	\$ 12,461,419	\$ 14,872,929
Capital Assets	36,564,895	35,214,789	8,825,351	7,745,831	45,390,246	42,960,620
Total Assets	<u>50,346,841</u>	<u>49,953,549</u>	<u>7,504,824</u>	<u>7,880,000</u>	<u>57,851,665</u>	<u>57,833,549</u>
Long-term Liabilities Outstanding	8,242,637	10,001,562	64,672	34,400	8,307,309	10,035,962
Other Liabilities	2,173,739	2,227,644	321,990	432,048	2,495,729	2,659,692
Total Liabilities	<u>10,416,376</u>	<u>12,229,206</u>	<u>386,662</u>	<u>466,448</u>	<u>10,803,038</u>	<u>12,695,654</u>
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	31,053,688	26,655,827	7,645,326	7,745,831	37,014,014	32,201,658
Restricted	2,285,312	5,505,505	-	-	2,285,312	5,505,505
Unrestricted	6,591,465	5,563,011	(527,164)	(332,279)	7,749,301	7,430,732
Total Net Assets	<u>\$ 39,930,465</u>	<u>\$ 37,724,343</u>	<u>\$ 7,118,162</u>	<u>\$ 7,413,552</u>	<u>\$ 47,048,627</u>	<u>\$ 45,137,895</u>

The County has \$1,685,000 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.

The County has an in-house loan between governmental and business-type activities in the amount of \$1,185,297, and short-term loan (due to other funds) in the amount of \$458,159 which are shown as assets to eliminate the activity in the total column.

- 4.8 percent of net assets are restricted due to either form or restrictions put on the County by outside entities.
- 16.6 percent of net assets are unrestricted.

At the end of the current fiscal year, Cascade County is able to report positive balances in all categories of net assets for the government as a whole. Business-type activities have negative unrestricted net assets.

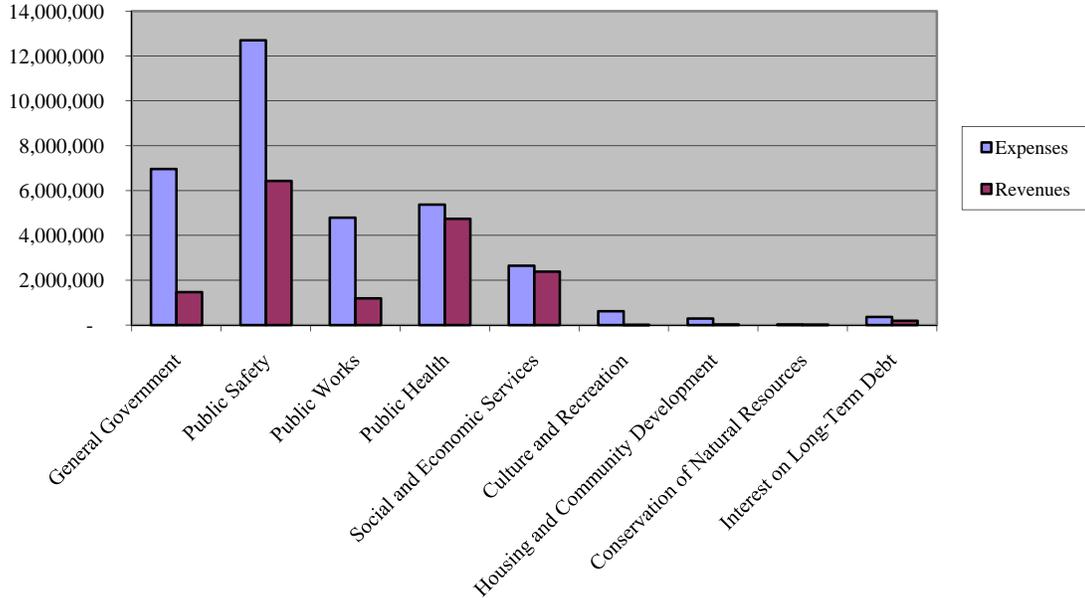
	CASCADE COUNTY'S CHANGES IN NET ASSETS					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,633,580	\$ 9,789,273	\$ 3,467,107	\$ 3,549,855	\$ 13,100,687	\$ 13,339,128
Operating Grants and Contributions	5,869,803	6,493,189	-	-	5,869,803	6,493,189
Capital Grants and Contributions	943,010	8,087	224,448	-	1,167,458	8,087
General Revenues:						
Property Taxes	18,561,647	18,621,672	-	-	18,561,647	18,621,672
Other	1,720,205	1,852,495	281	118,317	1,720,486	1,970,812
Total Revenues	<u>36,728,245</u>	<u>36,764,716</u>	<u>3,691,836</u>	<u>3,668,172</u>	<u>40,420,081</u>	<u>40,432,888</u>
Expenses:						
General Government	6,959,882	7,217,468	-	-	6,959,882	7,217,468
Public Safety	12,705,127	12,601,097	-	-	12,705,127	12,601,097
Public works	4,794,147	6,651,090	-	-	4,794,147	6,651,090
Public health	5,376,247	5,050,766	-	-	5,376,247	5,050,766
Social and economic services	2,648,682	2,557,053	-	-	2,648,682	2,557,053
Culture and recreation	617,687	649,725	-	-	617,687	649,725
Housing and community development	293,170	323,017	-	-	293,170	323,017
Conservation of natural resources	21,908	26,899	-	-	21,908	26,899
Miscellaneous	-	395,637	-	-	-	395,637
Interest on long-term debt	360,557	361,945	-	-	360,557	361,945
Montana Expo Park	-	-	3,862,529	4,391,617	3,862,529	4,391,617
Solid Waste	-	-	832,258	817,370	832,258	817,370
Water Operating	-	-	37,154	46,120	37,154	46,120
Total Expenses	<u>33,777,407</u>	<u>35,834,697</u>	<u>4,731,941</u>	<u>5,255,107</u>	<u>38,509,348</u>	<u>41,089,804</u>
Change in Net Assets Before Transfers	2,950,838	930,019	(1,040,105)	(1,586,935)	1,910,733	(656,916)
Transfers	(744,715)	(776,369)	744,715	776,369	-	-
Change in Net Assets	2,206,123	153,650	(295,390)	(810,566)	1,910,733	(656,916)
Net Assets beginning of year	37,724,342	37,570,692	7,413,552	8,224,118	45,137,894	45,794,810
Net Assets end of year	<u>\$ 39,930,465</u>	<u>\$ 37,724,342</u>	<u>\$ 7,118,162</u>	<u>\$ 7,413,552</u>	<u>\$ 47,048,627</u>	<u>\$ 45,137,894</u>

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2010

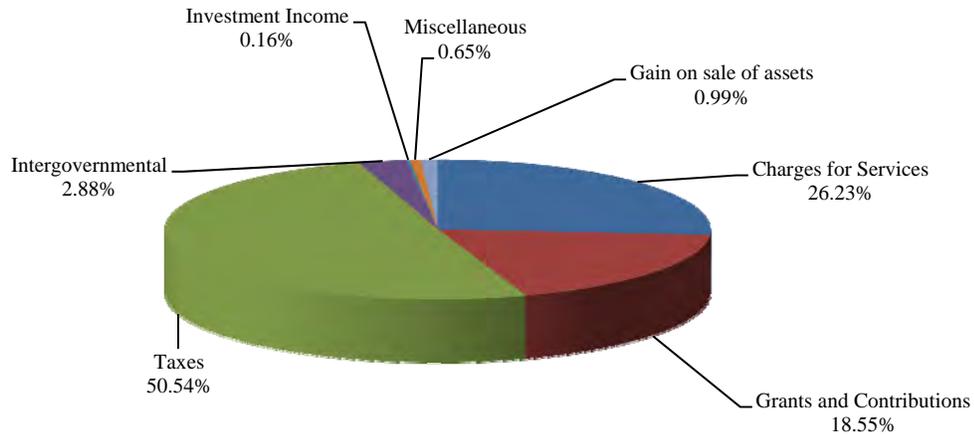
Governmental activities: Governmental activities increased Cascade County's net assets by \$2,274,634 before transfers. Key elements of this increase are as follows:

- The County started an energy efficiency project during the year which was capitalized.
- The County received grants for capital projects; which these costs were capitalized.

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



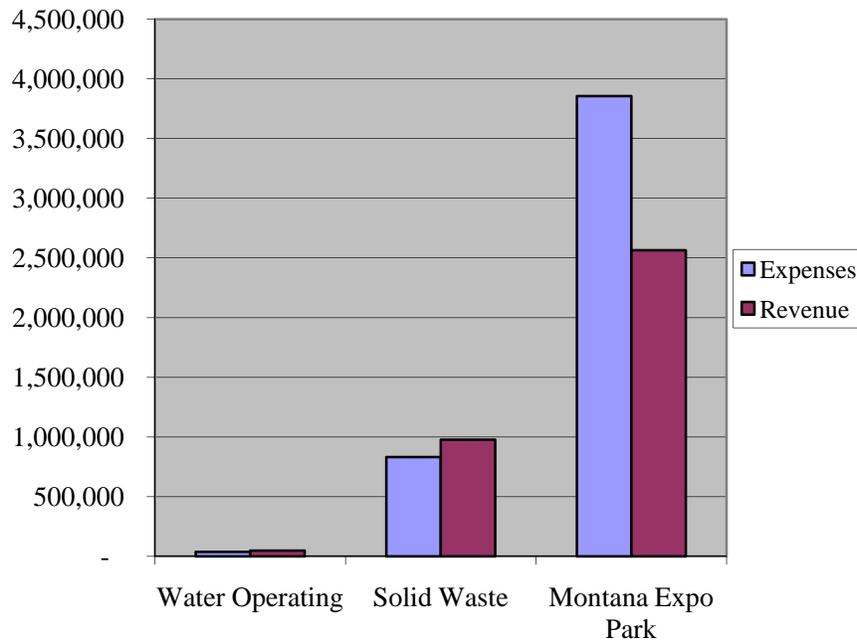
For the most part increases in expenses closely paralleled inflation and growth in the demand for services.

Business-type activities decreased Cascade County's net assets by \$1,034,419, before transfers. Key elements of this decrease are as follows:

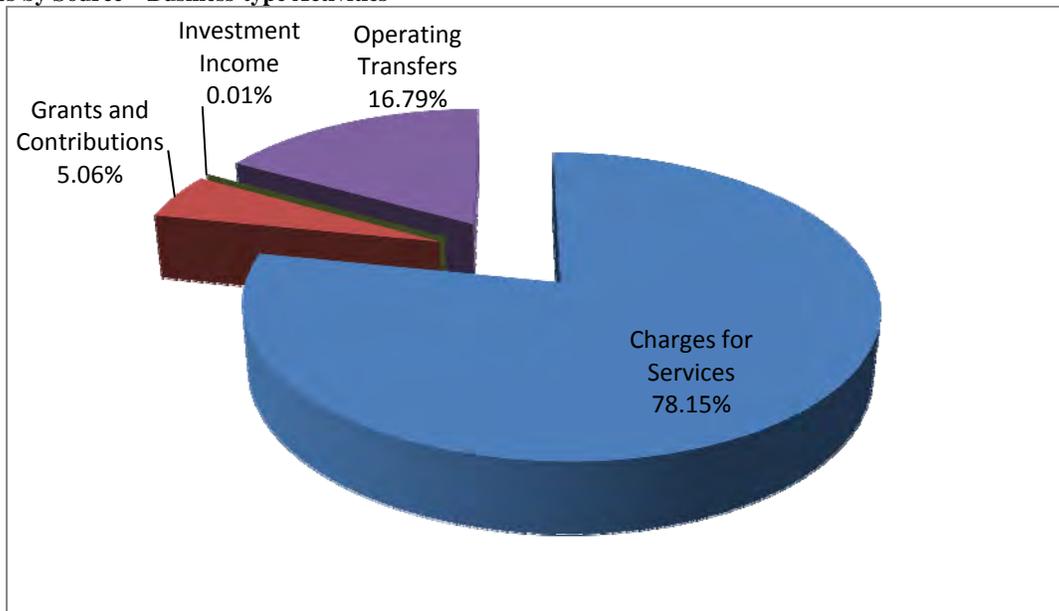
- The Montana Expo Park had a loss before transfers of \$1,189,729. Management developed a budget which was approved by the Board of County Commissioners. The budget will be monitored monthly so adjustments can be made timely to help prevent further losses.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2010

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.

The County has chosen to early implement **Government Accounting Standards Board Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions"**. As of the end of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$5,042,854, a decrease of \$532,584 in comparison with the prior year. The County's fund balances' were classified as follows:

- Nonspendable - \$239,036(4.75%) consists of prepaid expenses and long term loans receivable.
- Restricted - \$692,458 (13.73%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - \$2,831,134(56.14%) consists of reserves that the Board of County Commissioners have mandated for governmental funds to have.
- Assigned – \$3,740,730 (74.17%) consists of reserves that were appropriated for the fiscal year 2011 budget and reserves in special revenue, debt service, and capital improvement funds.
- Unassigned – (\$2,460,504) (-48.79%) consists of reserves that were considered as a surplus. Special revenue, debt service and capital improvement fund balances are reported in this category only if the fund does not have enough reserves to cover the other fund balance categories.

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2010**

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, fund balance of the general fund was \$1,709,912. This consisted of \$990,389 committed reserves, \$430,638 assigned reserves, and \$288,885 unassigned reserves. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents approximately 20 percent of total general fund expenditures and other financing uses.

The general fund's fund balance was decreased by \$414,099 during the current fiscal year. Key factors in this decrease are as follows:

- Revenues exceeded budgeted revenues by \$451,163. For further explanation see General Fund Budgetary Highlights below.

The Public Safety's fund balance decreased by \$771,409. Key factors in this are as follows:

- Revenues did not meet budgeted revenues by \$1,199,650.
- Revenues were budgeted to exceed expenditures in the amount of \$397,856 to correct the negative fund balance from 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 \$44,590, an increase of \$10,906. 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 \$391,038 an increase of \$144,283. 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 (\$758,650). The total decrease in net assets was \$425,439. 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 \$40,000 difference between the original budget and the final amended budget in total. The changes in the budget were utilizing an additional \$40,000 of the reserves to fund the Road Clean-up (old department site) monitoring. The budget as originally adopted required the use of \$898,836 of the reserves while the revised amendment utilized \$938,836 of the reserves, the year end actual utilized \$414,099 of the reserves. The significant variances between budget and actual are as follows:

1. The County received PILT funding of \$366,922 which was not expected.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2010, amounts to \$45,390,246 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

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

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
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	2,018,401	833,017	1,473,594	-	3,491,995	833,017
Buildings	22,805,762	22,763,561	5,250,602	5,510,469	28,056,364	28,274,030
Improvements Other Than Buildings	61,682	89,508	1,908,604	2,132,913	1,970,286	2,222,421
Machinery and Equipment	3,041,198	3,274,539	107,870	17,768	3,149,068	3,292,307
Infrastructure	4,798,313	4,414,626	-	-	4,798,313	4,414,626
Total	\$ 36,564,895	\$ 35,214,790	\$ 8,825,351	\$ 7,745,831	\$ 45,390,246	\$ 42,960,621

Additional information on Cascade County's capital assets can be found in note IV.E on pages 37-38 of this report.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2010

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$5,832,977. Of this amount, \$5,740,000 comprises of debt backed by the full faith and credit of the County and \$92,997 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 \$2,115,955 in loans; \$2,063,959 in compensated absences; \$17,807 in capital leases and \$93,651 in OPEB liability.

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

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
	General Obligation Bonds	\$ 5,740,000	\$ 6,850,000	\$ -	\$ -	\$ 5,740,000
Special Assessment Debt with Governmental Commitment	92,977	284,403	-	-	92,977	284,403
Total	\$ 5,832,977	\$ 7,134,403	\$ -	\$ -	\$ 5,832,977	\$ 7,134,403

Cascade County's total debt was increased by \$311,921(2.9%) during the current fiscal year.

The County's increase in debt was mainly an in-house loan for an energy retrofit project. This is a loan that provides higher interest rate earned while being lower than what the County could have financed outside. At year-end the General Fund had an outstanding balance of \$284,895 and the MT ExpoPark had an outstanding balance of \$1,185,297. The project is projected to save the County for its energy costs at an amount greater than the total cost of the project. This money is owed to the County Health Insurance Fund. The project will be completed early in fiscal year 2011.

Cascade County has a rating from Standard & Poor's of 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 \$53,331,329 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 38-41 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 6.1 percent, which is 1% higher when compared to a year ago. This compares favorably to the state's average unemployment rate of 7.3 percent and favorably to the national average of 9.6 percent.
- Inflationary trends in the region compare favorably to national indices.
- The County only allowed increases in payroll and all other operating costs were set at FY2010 actual for FY2011.

All of these factors were considered in preparing Cascade County's budget for the 2011 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to \$1,709,912. Cascade County has appropriated \$430,638 of this amount for spending in the 2011 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 2011 fiscal year.

Requests for Information

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
June 30, 2010

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 5,889,092	\$ 36,053	\$ 5,925,145
Taxes and assessments receivable	3,776,517	221,086	3,997,603
Allowance for protested taxes	-	-	-
Internal Balance	25,140	(25,140)	-
Inventory	-	6,272	6,272
Current portion loans receivable/(In-house loans payable)	121,247	(82,945)	38,302
Other receivables	2,032,953	82,727	2,115,680
Prepaid expenses	4,044	1,931	5,975
Due from (to) other funds	458,159	(458,159)	-
Loans receivable/(In-house loans payable)	1,310,596	(1,102,352)	208,244
Deferred Charges	76,039	-	76,039
Restricted cash and cash equivalents	88,159	-	88,159
Capital assets (net of accumulated depreciation):			
Land	641,255	84,681	725,936
Land Easements	3,198,284	-	3,198,284
Construction in progress	2,018,401	1,473,594	3,491,995
Buildings	22,805,762	5,250,602	28,056,364
Improvements other than buildings	61,682	1,908,604	1,970,286
Machinery and equipment	3,041,198	107,870	3,149,068
Infrastructure	4,798,313	-	4,798,313
Total Assets	50,346,841	7,504,824	57,851,665
LIABILITIES			
Short-term payables	\$ 1,126,410	\$ 48,693	\$ 1,175,103
Unearned revenue	-	273,297	273,297
Current portion of long-term debt	1,047,329	-	1,047,329
Noncurrent liabilities:			
General obligation bonds	4,525,000	-	4,525,000
Special assessment debt	213,380	-	213,380
Loans	1,601,806	-	1,601,806
Compensated absences	1,799,358	64,672	1,864,030
Capital lease obligations	9,442	-	9,442
OPEB Liability	93,651	-	93,651
Total Liabilities	10,416,376	386,662	10,803,038
NET ASSETS			
Invested in capital assets, net of related debt	31,053,688	7,645,326	37,014,014
Restricted	2,285,312	-	2,285,312
Unrestricted	6,591,465	(527,164)	7,749,301
Total Net Assets	\$ 39,930,465	\$ 7,118,162	\$ 47,048,627

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

CASCADE COUNTY, MONTANA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2010

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating		Governmental Activities	Business-type Activities	Total
			Grants and Contributions	Capital Grants and Contributions			
Governmental Activities:							
General Government	\$ 6,959,882	\$ 1,127,404	\$ 147,547	\$ 191,526	\$ (5,493,405)	\$ -	\$ (5,493,405)
Public safety	12,705,127	5,756,806	671,675	-	(6,276,646)	-	(6,276,646)
Public works	4,794,147	588,451	605,803	-	(3,599,893)	-	(3,599,893)
Public health	5,376,247	1,720,792	2,844,287	176,413	(634,755)	-	(634,755)
Social and economic services	2,648,682	226,278	1,580,989	575,071	(266,344)	-	(266,344)
Culture and recreation	617,687	-	4,438	-	(613,249)	-	(613,249)
Housing and community development	293,170	24,278	-	-	(268,892)	-	(268,892)
Conservation of natural resources	21,908	-	15,064	-	(6,844)	-	(6,844)
Miscellaneous	-	-	-	-	-	-	-
Interest on long-term debt	360,557	189,571	-	-	(170,986)	-	(170,986)
Total governmental activities	<u>33,777,407</u>	<u>9,633,580</u>	<u>5,869,803</u>	<u>943,010</u>	<u>(17,331,014)</u>	<u>-</u>	<u>(17,331,014)</u>
Business-type activities:							
Montana ExpoPark	3,862,529	2,442,666	-	224,448	-	(1,195,415)	(1,195,415)
Solid Waste	832,258	976,484	-	-	-	144,226	144,226
Water Operating	37,154	47,957	-	-	-	10,803	10,803
Total business-type activities	<u>4,731,941</u>	<u>3,467,107</u>	<u>-</u>	<u>224,448</u>	<u>-</u>	<u>(1,040,386)</u>	<u>(1,040,386)</u>
Total government	<u>\$ 38,509,348</u>	<u>\$ 13,100,687</u>	<u>\$ 5,869,803</u>	<u>\$ 1,167,458</u>	<u>\$ (17,331,014)</u>	<u>\$ (1,040,386)</u>	<u>\$ (18,371,400)</u>
General Revenues:							
Property taxes					18,561,647	-	18,561,647
Intergovernmental					1,058,262	-	1,058,262
Investment Income					59,225	281	59,506
Miscellaneous					238,794	-	238,794
Gain on sale of assets					363,924	-	363,924
Transfers					(744,715)	744,715	-
Total general revenues and transfers					<u>19,537,137</u>	<u>744,996</u>	<u>20,282,133</u>
Change in net assets					2,206,123	(295,390)	1,910,733
Net assets - beginning of year					<u>37,724,342</u>	<u>7,413,552</u>	<u>45,137,894</u>
Net assets - end of year					<u>\$ 39,930,465</u>	<u>\$ 7,118,162</u>	<u>\$ 47,048,627</u>

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

CASCADE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2010

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 15,919	\$ (35,742)	\$ 3,640,182	\$ 3,620,359
Restricted cash and cash equivalents	-	35,742	-	35,742
Taxes and assessments receivable	557,891	480,178	2,738,448	3,776,517
Current portion loans receivable	-	-	37,615	37,615
Other receivables	72,756	586,666	1,373,531	2,032,953
Prepaid expenses	-	-	4,044	4,044
Due from other funds	1,757,604	-	360,866	2,118,470
Loans receivable	-	-	234,992	234,992
	<u>\$ 2,404,170</u>	<u>\$ 1,066,844</u>	<u>\$ 8,389,678</u>	<u>\$ 11,860,692</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Short-term payables	\$ 136,367	\$ 172,754	\$ 320,780	\$ 629,901
Due to other funds	-	1,583,178	828,242	2,411,420
Deferred revenue	557,891	480,178	2,738,448	3,776,517
	<u>694,258</u>	<u>2,236,110</u>	<u>3,887,470</u>	<u>6,817,838</u>
Fund Balances:				
Nonspendable	-	-	239,036	239,036
Restricted	-	-	692,458	692,458
Committed	990,389	942,595	898,150	2,831,134
Assigned	430,638	-	3,310,092	3,740,730
Unassigned	288,885	(2,111,861)	(637,528)	(2,460,504)
	<u>1,709,912</u>	<u>(1,169,266)</u>	<u>4,502,208</u>	<u>5,042,854</u>
Total Liabilities and Fund Balances	<u>\$ 2,404,170</u>	<u>\$ 1,066,844</u>	<u>\$ 8,389,678</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, not reported in funds.	36,440,075
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in funds.	3,776,517
Internal service funds are used by management to charge the costs of gasoline, printing, repeater maintenance, and self insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statements of net assets.	4,170,478
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in funds.	(9,499,459)
Net assets of governmental activities	<u>\$ 39,930,465</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2010

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes and special assessments	\$ 5,894,548	\$ 3,419,496	\$ 9,143,559	\$ 18,457,603
Licenses and permits	2,120	-	123,830	125,950
Intergovernmental	1,314,193	36,757	7,022,957	8,373,907
Charges for services	538,015	4,626,909	2,742,721	7,907,645
Fines and forfeitures	367,766	-	31,578	399,344
Investment income	7,838	-	15,081	22,919
Miscellaneous	(77,594)	39,244	734,459	696,109
Internal Services	48,129	-	-	48,129
Total Revenues	8,095,015	8,122,406	19,814,185	36,031,606
EXPENDITURES				
Current:				
General Government:				
Personal services	4,308,864	-	742,700	5,051,564
Supplies/services/materials, etc.	1,301,680	-	1,616,640	2,918,320
Public Safety:				
Personal services	83,461	6,922,411	1,124,826	8,130,698
Supplies/services/materials, etc.	74,160	2,633,841	885,274	3,593,275
Public Works:				
Personal services	-	-	2,504,195	2,504,195
Supplies/services/materials, etc.	166,568	-	1,893,420	2,059,988
Public Health:				
Personal services	-	3,384	3,436,355	3,439,739
Supplies/services/materials, etc.	-	1,620	1,718,930	1,720,550
Social and Economic Services:				
Personal services	-	-	1,379,835	1,379,835
Supplies/services/materials, etc.	83,324	-	1,059,415	1,142,739
Culture and Recreation:				
Personal services	-	-	38,219	38,219
Supplies/services/materials, etc.	-	-	468,418	468,418
Housing and Community Development:				
Personal services	-	-	229,357	229,357
Supplies/services/materials, etc.	-	-	41,615	41,615
Conservation of Natural Resources:				
Personal services	-	-	19,518	19,518
Supplies/services/materials, etc.	-	-	1,697	1,697
Miscellaneous	114,571	-	294,347	408,918
Capital Expenditures	27,575	-	1,300,819	1,328,394
Debt Service:				
Principal	654,828	16,938	1,323,174	1,994,940
Interest	65,890	5,549	278,260	349,699
Total Expenditures	6,880,921	9,583,743	20,357,014	36,821,678
Excess of revenues over (under) expenditures	1,214,094	(1,461,337)	(542,829)	(790,072)
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	1,127,337	1,127,337
Transfers in	227,750	800,198	2,826,712	3,854,660
Transfers out	(1,855,943)	(110,270)	(2,655,826)	(4,622,039)
Total other financing sources (uses)	(1,628,193)	689,928	1,298,223	359,958
Net Change in Fund Balance	(414,099)	(771,409)	755,394	(430,114)
Fund Balance, beginning of year	2,124,011	(397,857)	3,849,284	5,575,438
Fund Balance, end of year	\$ 1,709,912	\$ (1,169,266)	\$ 4,604,678	\$ 5,145,324

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, 2010

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)	\$ (430,114)
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.	1,712,258
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.	261,454
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	324,567
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.	856,745
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.	(183,531)
Internal service funds are used by management to charge the costs of gasoline, risk management, repeater maintenance, and self insurance to individual funds. The net revenue of these activities is reported with governmental activities.	<u>(335,256)</u>
Change in net assets of governmental activities (page 18)	<u>\$ 2,206,123</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, 2010

	<u>Business-type Activities-Enterprise Funds</u>				Governmental Activities- Internal Service Funds
	Water Operating	Solid Waste Disposal	Montana Expopark	Totals	
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 36,053	\$ -	\$ -	\$ 36,053	\$ 2,268,733
Taxes and assessments receivable	-	221,086	-	221,086	-
Inventory	-	-	6,272	6,272	-
Current portion loans receivable	-	-	-	-	116,374
Other receivables	-	-	82,727	82,727	-
Prepaid expenses	-	1,931	-	1,931	-
Due from other funds	7,482	-	-	7,482	796,930
Total current assets	<u>43,535</u>	<u>223,017</u>	<u>88,999</u>	<u>355,551</u>	<u>3,182,037</u>
Noncurrent assets:					
Loans receivable	-	-	-	-	1,353,818
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	4,316,004	4,382,170	-
Machinery & Equipment	-	32,373	343,316	375,689	262,340
Construction in progress	-	-	1,473,594	1,473,594	-
Less accumulated depreciation	(4,070)	(103,620)	(7,670,410)	(7,778,100)	(137,520)
Total capital assets (net accumulated depreciation)	<u>3,699</u>	<u>175,503</u>	<u>8,646,149</u>	<u>8,825,351</u>	<u>124,820</u>
Total noncurrent assets	<u>3,699</u>	<u>175,503</u>	<u>8,646,149</u>	<u>8,825,351</u>	<u>1,531,055</u>
Total assets	<u>47,234</u>	<u>398,520</u>	<u>8,735,148</u>	<u>9,180,902</u>	<u>4,713,092</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	2,644	-	46,049	48,693	479,782
Due to other funds	-	7,482	458,159	465,641	45,821
Deferred revenue	-	-	273,297	273,297	-
Current portion long term debt	-	-	82,945	82,945	-
Total current liabilities	<u>2,644</u>	<u>7,482</u>	<u>860,450</u>	<u>870,576</u>	<u>525,603</u>
Long-term liabilities:					
Loans payable	-	-	1,102,352	1,102,352	-
Compensated absences payable	-	-	64,672	64,672	17,011
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>1,167,024</u>	<u>1,167,024</u>	<u>17,011</u>
Total Liabilities	<u>2,644</u>	<u>7,482</u>	<u>2,027,474</u>	<u>2,037,600</u>	<u>542,614</u>
NET ASSETS					
Invested in capital assets, net of related debt	3,699	175,303	7,466,324	7,645,326	124,820
Nonspendable	-	-	-	-	1,353,818
Assigned	-	-	-	-	2,600,641
Unassigned	40,891	215,735	(758,650)	(502,024)	91,199
Total net assets	<u>\$ 44,590</u>	<u>\$ 391,038</u>	<u>\$ 6,707,674</u>	<u>\$ 7,143,302</u>	<u>\$ 4,170,478</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, 2010

	<u>Business-type Activities-Enterprise Funds</u>				Governmental Activities - Internal Service Funds
	<u>Water Operating</u>	<u>Solid Waste Disposal</u>	<u>Montana Expopark</u>	<u>Totals</u>	
OPERATING REVENUES					
Charges for services	\$ 47,957	\$ 8,199	\$ 1,805,647	\$ 1,861,803	\$ -
Miscellaneous	-	20,951	637,019	657,970	-
Special assessments	-	947,334	-	947,334	-
Internal services	-	-	-	-	2,864,144
	<u>47,957</u>	<u>976,484</u>	<u>2,442,666</u>	<u>3,467,107</u>	<u>2,864,144</u>
Total operating revenues					
	47,957	976,484	2,442,666	3,467,107	2,864,144
OPERATING EXPENSES					
Personal services	-	-	1,344,138	1,344,138	54,292
Supplies and materials	289	2,054	191,386	193,729	393,876
Purchased services	33,133	809,492	1,574,821	2,417,446	10,556
Building materials	-	-	149,880	149,880	-
Fixed charges	2,622	3,980	61,658	68,260	2,797,630
Bad debt expense	-	-	-	-	-
Depreciation	1,110	16,732	503,426	521,268	19,016
	<u>37,154</u>	<u>832,258</u>	<u>3,825,309</u>	<u>4,694,721</u>	<u>3,275,370</u>
Total operating expenses					
	37,154	832,258	3,825,309	4,694,721	3,275,370
Operating income (loss)	<u>10,803</u>	<u>144,226</u>	<u>(1,382,643)</u>	<u>(1,227,614)</u>	<u>(411,226)</u>
NONOPERATING REVENUES (EXPENSES)					
Capital grant	-	-	121,978	121,978	-
Interest revenue	103	57	121	281	36,306
Interest expense	-	-	(12,080)	(12,080)	-
	<u>103</u>	<u>57</u>	<u>110,019</u>	<u>110,179</u>	<u>36,306</u>
Total nonoperating revenues (expenses)					
	103	57	110,019	110,179	36,306
Income (loss) before operating transfers	10,906	144,283	(1,272,624)	(1,117,435)	(374,920)
Capital Contribution	-	-	102,470	102,470	-
Transfers out	-	-	(55,063)	(55,063)	-
Transfers in	-	-	799,778	799,778	22,664
	<u>10,906</u>	<u>144,283</u>	<u>(425,439)</u>	<u>(270,250)</u>	<u>(352,256)</u>
Increase (decrease) in net assets					
	10,906	144,283	(425,439)	(270,250)	(352,256)
Total net assets - beginning of year	<u>33,684</u>	<u>246,755</u>	<u>7,133,113</u>	<u>7,413,552</u>	<u>4,522,734</u>
Total net assets - end of year	<u>\$ 44,590</u>	<u>\$ 391,038</u>	<u>\$ 6,707,674</u>	<u>\$ 7,143,302</u>	<u>\$ 4,170,478</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, 2010

	<u>Business-type Activities - Enterprise Funds</u>				Governmental
	<u>Water</u>	<u>Solid</u>	<u>Montana</u>	<u>Total</u>	<u>Internal</u>
	<u>Operating</u>	<u>Waste</u>	<u>ExpoPark</u>		<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 47,957	\$ 838,999	\$ 2,303,761	\$ 3,190,717	\$ -
Receipts from interfund services provided	-	-	-	-	2,864,144
Payments to suppliers	(33,400)	(815,527)	(1,994,346)	(2,843,273)	(3,108,455)
Payments to employees	-	-	(1,313,866)	(1,313,866)	(54,110)
Net cash provided (used) by operating activities	<u>14,557</u>	<u>23,472</u>	<u>(1,004,451)</u>	<u>(966,422)</u>	<u>(298,421)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Short-term loan	-	1,194	438,014	439,208	(751,109)
Payment for loan receivable	-	-	-	-	(2,063,840)
Receipts from loans receivable	-	-	-	-	593,648
Transfer to other funds	-	-	(55,063)	(55,063)	-
Transfer from other funds	-	-	799,778	799,778	22,664
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>1,194</u>	<u>1,182,729</u>	<u>1,183,923</u>	<u>(2,198,637)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	(24,723)	(1,473,594)	(1,498,317)	(19,837)
Capital grant	-	-	121,978	121,978	-
Proceeds from long-term debt	-	-	1,264,295	1,264,295	-
Principal paid on capital debt	-	-	(78,998)	(78,998)	-
Interest paid on capital debt	-	-	(12,080)	(12,080)	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(24,723)</u>	<u>(178,399)</u>	<u>(203,122)</u>	<u>(19,837)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	57	121	178	36,306
Net cash provided (used) by investing activities	<u>-</u>	<u>57</u>	<u>121</u>	<u>178</u>	<u>36,306</u>
Net increase (decrease) in cash and cash equivalents	14,557	-	-	14,557	(2,480,589)
Cash and cash equivalents, July 1, 2009	28,875	-	-	28,875	4,801,739
Cash and cash equivalents, June 30, 2010	<u>\$ 43,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,432</u>	<u>\$ 2,321,150</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)		\$ 144,226	\$ (1,382,643)	(1,238,417)	\$ (411,226)
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense		16,732	503,426	520,158	19,017
(Increase) decrease in accounts receivable		-	(44,806)	(44,806)	-
(Increase) decrease in taxes receivable		(137,486)	-	(137,486)	-
(Increase) decrease in Inventories		-	2,002	2,002	-
Increase (decrease) in Short term payables		-	(18,603)	(18,603)	93,606
Increase (decrease) in Deferred revenue		-	(94,099)	(94,099)	-
Increase (decrease) Compensated absences payable		-	30,272	30,272	182
Total adjustments	-	<u>(120,754)</u>	<u>378,192</u>	<u>257,438</u>	<u>112,805</u>
Net cash provided (used) by operating activities	<u>\$ -</u>	<u>\$ 23,472</u>	<u>\$ (1,004,451)</u>	<u>\$ (980,979)</u>	<u>\$ (298,421)</u>
Noncash investing, capital, and financing activities:					
Contributions of capital assets from governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,470</u>	<u>\$ 102,470</u>	<u>\$ -</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2010

	External Investment Pool	Private Purpose Trusts	Agency Funds Composite
ASSETS			
Cash and cash equivalents	\$ 6,315,223	\$ 339,566	\$ 9,874,653
Taxes and assessments receivable	-	-	10,648,781
Other receivables	-	-	25,597
Tax deed land	-	-	60,160
Total Assets	<u>6,315,223</u>	<u>339,566</u>	<u>20,609,191</u>
LIABILITIES			
Short-term payables	-	-	2,403,254
Due to other governments	-	-	18,205,937
Total Liabilities	<u>-</u>	<u>-</u>	<u>\$ 20,609,191</u>
NET ASSETS			
Held in trust for pool participants	<u>\$ 6,315,223</u>		
Held in trust for private purpose trusts		<u>\$ 339,566</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, 2010

	External Investment Pool	Private Purpose Trust Funds
	<u> </u>	<u> </u>
ADDITIONS		
Contributions:		
Fines & Forfeitures	\$ -	\$ 1,519,720
Miscellaneous		545,574
Participants	<u>27,568,331</u>	<u>-</u>
Total Contributions	<u>27,568,331</u>	<u>2,065,294</u>
 Investment Earnings:		
Interest	224,491	-
Less investment expense	<u>4,490</u>	<u>-</u>
Net investment earnings	<u>220,001</u>	<u>-</u>
Total additions	<u>27,788,332</u>	<u>2,065,294</u>
 DEDUCTIONS		
General Government	-	830,594
Public Safety	-	1,218,463
Distribution to participants	<u>36,931,632</u>	<u>-</u>
Total Deductions	<u>36,931,632</u>	<u>2,049,057</u>
Change in Net Assets	(9,143,300)	16,237
Net assets - beginning of year	<u>15,458,523</u>	<u>323,329</u>
Net assets - end of year	<u>\$ 6,315,223</u>	<u>\$ 339,566</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, 2010**

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, 2010

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. 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 Repeater 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. 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; County Attorney 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, 2010

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. This pool is not rated.

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 \$1,685,000 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, 2010**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

5. Capital Assets, continued

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

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

6. Compensated Absences

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

Vacation leave

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

Sick Leave

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

7. Long-term Obligations

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

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

8. Fund Equity

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

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	\$ 2,687,883
Infrastructure Improvements	606,796
Depreciation Expense	<u>(1,582,421)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ 1,712,258</u>

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

Principal repayments:

Deferred Charges	\$ (22,209)
Issuance of Long-Term debt	\$ 1,127,337
General obligation debt	(259,734)
Accrued interest adjustment	<u>11,351</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 856,745</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.

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, 2010.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

III. COMPLIANCE AND ACCOUNTABILITY, continued

B. Excess of expenditures over appropriations

No departments overspent their authorized budget.

C. Deficit fund equity

1. Governmental Funds

- (1) **Public Safety** - The Public Safety fund had a negative fund balance of \$1,169,266. This fund missed its projected revenues by approximately \$1,199,651 and under spent the budget authority by \$31,167. The County closely examined budgeted revenues for FY2011. A plan has been developed to remove the negative fund balance and build fund balance in accordance with the County's policy.
- (2) **Library** - This fund reserves were at a negative \$11,475 due to delinquency in tax collections in the rural part of Cascade County. The County will budget this fund in the following year to give the fund a positive fund balance.
- (3) **Gasoline Tax** - The County received approximately \$10,000 less than anticipated, creating a negative fund balance of \$2,409. The County will budget this fund to remove the negative fund balance.
- (4) **Retired Senior Citizens Program (RSVP)** - This program had a negative reserve of \$16,281. The County believes that the fund will be in balance at the end of the next fiscal year.
- (5) **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.
- (6) **Energy Efficiency Project** - This project ended the year with a negative fund balance of \$80,857. In FY2011 the project will be completed and the remainder of the loan will be drawn down to correct this.

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, 2010, was as follows:

	Carrying	Risk		
	Amount	1	2	3
a. Cash on hand/Petty cash	\$ 171,078	\$ 171,078	\$ -	\$ -
b. Cash in banks -				
(1) Demand deposits	695,162	215,949	479,213	-
(2) Certificates of deposit	215,081	-	215,081	-
(3) Repurchase agreements	4,914,893	-	4,914,893	-
c. STIP	21,330,727	-	-	-
TOTAL	\$ 27,326,941	\$ 387,027	\$ 5,609,187	\$ -

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.)

The County has no formal policy relating to the credit risk of investments. The County does follow the requirements of the State of Montana for local governments.

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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

A. Deposits and Investments, continued

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

Although the STIP investments have been rated by investment security type, STIP, as an external investment pool, has not been rated.

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 75.6%. Internal and external portions are detailed in the following sections.

(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, \$774,396; Special Revenue Funds, \$(270,044); Debt Service Funds, \$185,795; Capital Project Funds, \$218,248; Proprietary Fund-Enterprise, \$(184,309), and Proprietary Fund-Internal Service, \$1,317,178 for a total of \$2,041,263.

(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 \$6,315,223 at June 30, 2010. 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, 2010, to support the value of shares in the pool. The credit quality rating of the STIP investments is A1+, although the pool itself is not rated.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

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, 2010, the administrative fee charged was \$8,382.

Composition of the external pool at June 30, 2010, is as follows:

7130-Contested Taxes	\$	810,643
7131-Contested Tax Interest		(97,936)
7162-Construction Lien Bond		4,751
7230-Fort Shaw Irrigation		27,921
7250-West Great Falls Flood Control		9,676
7252-West Great Falls Flood Maintenance		38,351
7310-Black Eagle Fire Department		50,105
7349-Permissive Levy Transit District		3,922
7350-Transit District		1,242,218
7360-North Central Learning Resource Center		71,047
7529-Elementary Equalization		18,880
7530-Elementary Equal Non-Levy		76
7531-High School Equalization		12,587
7532-High School Non-Levy		105
7701- District 1 Great Falls		1,212,166
7703-District 3 Cascade		380,670
7705-District 5 Centerville		519,436
7729-District 29 Belt		551,290
7755-District 55 Sun River		631,966
7774-District 74 Vaughn		180,471
7785-District 85 Ulm		152,204
7795-District 95 Deep Creek		11,720
7820-High School Transportation		100,876
7830-High School Retirement		121,805
7840-Elementary Retirement		260,273
Total External Pool	\$	6,315,223

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

Condensed 2010 financial information for the County's investment pool is as follows:

	External Participants	Internal Participants	Combined
Statement of Net Assets			
Assets:			
Cash equivalents	\$ 6,315,223	\$ 2,041,263	\$ 8,356,486
Liabilities and Net Assets:			
County funds	\$ -	\$ 2,041,263	\$ 2,041,263
External participants	6,315,223	-	6,315,223
Total liabilities and net assets	\$ 6,315,223	\$ 2,041,263	\$ 8,356,486
Statement of Changes in Net Assets			
Investment income	\$ 224,491	\$ 194,529	\$ 419,020
Participant investment in pool	27,568,331	14,602,532	42,170,863
Distribution to participants	(36,931,632)	(19,937,511)	(56,869,143)
Administrative expense	(4,490)	(3,892)	(8,382)
Increase/(Decrease) in net assets	(9,143,300)	(5,144,342)	(14,287,642)
Net assets, beginning of year	15,458,523	7,185,605	22,644,128
Net assets, end of year	\$ 6,315,223	\$ 2,041,263	\$ 8,356,486

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, 2010, were within the legal limits. The tax levies were based upon a taxable valuation of \$125,891,990.

Current tax collections for the year ended June 30, 2010, were approximately 94.88% of the amount levied.

D. Loans receivable

The County has a CDBG (Community Development Block Grant) revolving loan fund. These funds are available to be loaned to businesses and special governmental entities that reside outside of the City of Great Falls. The County has currently three loans outstanding; which all are current on repayment. Since the County is fully collateralized on the loans no allowance for doubtful accounts has been established. The outstanding balance on these loans are \$267,561 which \$37,971 will be repaid in fiscal year 2011.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. 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 Nonmajor Governmental Funds	\$ 1,583,178 174,426 <u>\$ 1,757,604</u>
Nonmajor Governmental Funds	Nonmajor Governmental Funds	<u>\$ 360,866</u>
Water Operating	Solid Waste Disposal	<u>\$ 7,482</u>
Internal Service Funds	Montana ExpoPark Internal Service Funds Nonmajor Governmental Funds	\$ 458,159 45,821 292,950 <u>\$ 796,930</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:					Total
	General Fund	Public Safety	Nonmajor Governmental	Internal Service Funds	Montana ExpoPark	
Transfer out:						
General Fund	\$ -	\$ 597,170	\$ 1,236,629	\$ 22,144	\$ -	\$ 1,855,943
Public Safety	-	-	110,270	-	-	110,270
Nonmajor Governmental	227,750	203,028	1,424,750	520	799,778	2,655,826
Montana ExpoPark	-	-	55,063	-	-	55,063
Total	<u>\$ 227,750</u>	<u>\$ 800,198</u>	<u>\$ 2,826,712</u>	<u>\$ 22,664</u>	<u>\$ 799,778</u>	<u>\$ 4,677,102</u>

The County is allowed to levy a tax (Permissive Medical Levy) for the increased costs of health insurance since FY2001. This money is transferred to other funds based on number of employees on the health insurance plan at the beginning of the fiscal year. Other transfers are for the support of programs throughout the County.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

F. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 641,255	\$ -	\$ -	\$ 641,255
Land easements	3,198,284	-	-	3,198,284
Construction in progress	<u>833,017</u>	<u>6,082,094</u>	<u>4,896,710</u>	<u>2,018,401</u>
Total capital assets not being depreciated	<u>4,672,556</u>	<u>6,082,094</u>	<u>4,896,710</u>	<u>5,857,940</u>
Capital assets being depreciated:				
Buildings	27,600,548	7,605,320	6,947,310	28,258,558
Improvements other than buildings	184,385	-	-	184,385
Machinery and equipment	8,942,588	598,443	394,756	9,146,275
Infrastructure	<u>21,793,137</u>	<u>606,796</u>	<u>-</u>	<u>22,399,933</u>
Total Capital assets being depreciated	<u>58,520,658</u>	<u>8,810,559</u>	<u>7,342,066</u>	<u>59,989,151</u>
Less accumulated depreciation for:				
Buildings	4,836,987	615,809	-	5,452,796
Improvements other than buildings	94,877	27,826	-	122,703
Machinery and equipment	5,668,049	839,445	402,417	6,105,077
Infrastructure	<u>17,378,511</u>	<u>223,109</u>	<u>-</u>	<u>17,601,620</u>
Total accumulated depreciation	<u>27,978,424</u>	<u>1,706,189</u>	<u>402,417</u>	<u>29,282,196</u>
Total Capital assets being depreciated, net	<u>30,542,234</u>	<u>7,104,370</u>	<u>6,939,649</u>	<u>30,706,955</u>
Governmental activities capital assets, net	<u>\$ 35,214,790</u>	<u>\$ 13,186,464</u>	<u>\$ 11,836,359</u>	<u>\$ 36,564,895</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,681	\$ -	\$ -	\$ 84,681
Construction in process	<u>-</u>	<u>1,473,594</u>	<u>-</u>	<u>1,473,594</u>
Total capital assets not being depreciated	<u>84,681</u>	<u>1,473,594</u>	<u>-</u>	<u>1,558,275</u>
Capital assets being depreciated:				
Buildings	10,287,318	-	-	10,287,318
Improvements other than buildings	4,362,195	19,975	-	4,382,170
Machinery and equipment	<u>268,472</u>	<u>107,217</u>	<u>-</u>	<u>375,689</u>
Total Capital assets being depreciated	<u>14,917,985</u>	<u>127,192</u>	<u>-</u>	<u>15,045,177</u>
Less accumulated depreciation for:				
Buildings	4,776,849	259,867	-	5,036,716
Improvements other than buildings	2,229,282	244,285	-	2,473,567
Machinery and equipment	<u>250,704</u>	<u>17,116</u>	<u>-</u>	<u>267,820</u>
Total accumulated depreciation	<u>7,256,835</u>	<u>521,268</u>	<u>-</u>	<u>7,778,103</u>
Total capital assets being depreciated, net	<u>7,661,150</u>	<u>(394,076)</u>	<u>-</u>	<u>7,267,074</u>
Business-type activities capital assets, net	<u>\$ 7,745,831</u>	<u>\$ 1,079,518</u>	<u>\$ -</u>	<u>\$ 8,825,349</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

F. Capital Assets, continued

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

Governmental activities:

General government	\$ 121,602
Public safety	627,888
Public works	800,178
Public health	69,477
Social and economic services	54,820
Housing and Community Development	13,208
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets	<u>19,016</u>
Total depreciation expense - governmental activities	<u>\$ 1,706,189</u>

Business-type activities

Water Operating	\$ 1,110
Solid Waste	16,732
Montana Expo Park	<u>503,426</u>
Total depreciation expense - business-type activities	<u>\$ 521,268</u>

G. 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.

H. Long-term debt

The County has assumed the following long-term debt:

1. General Obligation Bonds

Bonds payable at June 30, 2010 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term Years	Final Maturity	Bonds Issued	Outstanding June 30, 2010	Annual Serial Payment
Fair Refunding							
Bonds Series 2001	11/15/01	2.15-4.15%	12 years	07/01/13	\$ 5,855,000	\$ 1,685,000	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>4,055,000</u>	Varies
Total G.O. Bonds					<u>\$ 12,265,000</u>	<u>\$ 5,740,000</u>	

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

	Year Ending June 30	Principal	Interest	Total
█ 2011		620,000	144,390	764,390
█ 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>\$ 5,740,000</u>	<u>\$ 637,495</u>	<u>\$ 6,377,495</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Long-term debt, continued

2. Special Assessment Bonds

Bonds payable at June 30, 2010 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of Bond</u>	<u>Final Maturity</u>	<u>Bonds Issued</u>	<u>Outstanding June 30, 2010</u>	<u>Annual Serial Payment</u>
RSID #41 Park Garden Estates					\$ 64,000	\$ 17,997	\$ 6,844
Pooled RSID Bonds	09/15/92	4-6.5%	20 years	07/01/13	<u>530,000</u>	<u>75,000</u>	<u>10,000</u>
Total					<u>\$ 594,000</u>	<u>\$ 92,997</u>	<u>\$ 16,844</u>

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	3,365	4,143	7,508
2012	7,074	7,571	14,645
2013	37,558	5,225	42,783
2014	<u>45,000</u>	<u>1,676</u>	<u>46,676</u>
Total	<u>\$ 92,997</u>	<u>\$ 18,615</u>	<u>\$ 111,612</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

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 06/30/2010</u>	<u>Date of Last Payment</u>
<u>Governmental Activities</u>					
Whitetail Lane RID - Intercap	48,990	10/28/2005	Varies	31,571	2/15/2016
Flood/Gannon Road RID - Intercap	269,342	10/28/2005	Varies	173,576	2/15/2016
Bob Marshall RID	100,931	11/28/2008	Varies	95,999	2/15/2024
Public Works Building Loan - Intercap	<u>2,000,000</u>	2/20/2009	Varies	<u>1,814,809</u>	2/15/2019
Governmental Funds Total	<u>\$ 2,419,263</u>			<u>\$ 2,115,955</u>	

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Long-term debt, continued

3. Contracts, notes or loans, continued

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

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2011	245,745	40,061	285,806
2012	255,132	35,224	290,356
2013	264,876	30,208	295,084
2014	275,014	25,059	300,073
2015	285,538	19,577	305,115
2016	296,407	13,955	310,362
2017	146,395	8,901	155,296
2018	151,361	6,045	157,406
2019	154,585	3,058	157,643
2020	7,510	764	8,274
2021	7,832	618	8,450
2022	8,169	459	8,628
2023	8,520	299	8,819
2024	8,871	130	9,001
Total	\$ 2,115,955	\$ 184,358	\$ 2,300,313

4. Inter-fund Loans Payable/Receivable

The County made a loan from the Self Insurance Fund to the General Fund, Public Safety and MT ExpoPark for the purpose of the County's Energy Efficiency Project. At June 30, 2010 the Board of County Commissioners paid the loan to Public Safety off with excess budget authority in the General Fund. The loan gave the County the ability to make additional interest on the Self Insurance Fund while reducing the cost of interest for the Project.

The Board of County Commissioners authorized the loan in the amount of \$3,112,780 for the project with a fifteen year life. The outstanding balance at June 30, 2010 was \$1,470,192 which the General Fund owed \$284,895 and the Montana ExpoPark owed \$1,185,297. In July 2010 the final draw was done on the loan in the amount of approximately \$400,000. The following is the amortization schedule at the current interest rate of 1.45%.

Fiscal Year	General Fund		MT ExpoPark		Total	
	Ended	Principal	Interest	Principal	Interest	Principal
6/30/2011	20,954	3,992	80,627	16,652	101,581	20,644
6/30/2012	21,259	3,686	81,804	15,475	103,063	19,161
6/30/2013	21,570	3,376	82,998	14,281	104,568	17,657
6/30/2014	21,858	3,087	84,210	13,070	106,068	16,157
6/30/2015	22,204	2,742	85,439	11,841	107,643	14,583
6/30/2016	22,528	2,418	86,686	10,593	109,214	13,011
6/30/2017	22,857	2,089	87,951	9,328	110,808	11,417
6/30/2018	23,191	1,755	89,235	8,044	112,426	9,799
6/30/2019	23,529	1,417	90,538	6,742	114,067	8,159
6/30/2020	23,901	1,044	91,859	5,420	115,760	6,464
6/30/2021	24,221	725	93,200	4,079	117,421	4,804
6/30/2022	24,575	371	94,561	2,719	119,136	3,090
6/30/2023	12,248	50	95,943	1,341	108,191	1,391
6/30/2024	-	-	40,246	146	40,246	146
Total	284,895	26,752	1,185,297	119,731	1,470,192	146,483

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Long-term debt, continued

5. 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, 2010, 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, 2010:

Year Ending June 30:	Amount
2011	8,774
2012	7,080
2013	3,540
Total minimum lease payments	19,394
Less: Amount representing interest	1,587
Present value of net minimum lease payments	\$ 17,807

6. Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 6,850,000	\$ -	\$ 1,110,000	\$ 5,740,000	\$ 620,000
Special assessment debt with governmental commitment	284,403	-	191,406	92,997	3,365
Less deferred amounts:					
For issuance costs	(98,248)	-	(18,654)	(79,594)	-
Total bonds payable	7,036,155	-	1,282,752	5,753,403	623,365
Loans	1,938,298	397,694	220,037	2,115,955	245,745
In-house Loan	-	778,221	493,326	284,895	20,954
Capital Leases	29,783	-	11,976	17,807	8,774
Compensated absences	1,901,085	855,637	757,435	1,999,287	199,929
OPEB Liability	-	93,651	-	93,651	-
Governmental activity long-term liabilities	\$ 10,905,321	\$ 2,125,203	\$ 2,765,526	\$ 10,264,998	\$ 1,098,767
Business-Type activities:					
In-House Loan	\$ -	\$ 1,264,295	\$ 78,998	\$ 1,185,297	\$ 80,627
Compensated absences	34,400	75,614	45,342	64,672	6,467

I. Fund balance

The County implemented Governmental Accounting Standards Board (GASB) Statement 54, "Fund Balance Reporting and Fund Type Definitions". This standard changes the presentation of fund balance in the governmental fund financial statements. The new categories are as follows:

1. Nonspendable fund balance – The net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted fund balance – Are externally imposed by creditors, grantors, contributions, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
3. Committed fund balance – The County has committed through policy to maintain fund balance at 10% for levied funds.
4. Assigned fund balance – Fund balance that has been appropriated in the upcoming fiscal year.
5. Unassigned fund balance – The remaining of fund balance not classified into other categories.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

I. Fund balance, continued

The following is the classification of governmental funds fund balance:

	General Fund	Public Safety	Other Funds	Total
Nonspendable fund balance				
Prepaid expenses	-	-	4,044	4,044
Long-term loans receivable	-	-	234,992	234,992
Restricted fund balance				
Grantor restrictions	-	-	496,790	496,790
Law restrictions	-	-	175,961	175,961
Bond restriction	-	-	19,707	19,707
Committed fund balance	990,389	942,595	898,150	2,831,134
Assigned fund balance				
General government	430,638	-	191,425	622,063
Public safety	-	-	298,023	298,023
Public works	-	-	362,569	362,569
Public health	-	-	836,061	836,061
Social and economic services	-	-	221,159	221,159
Culture and recreation	-	-	9,649	9,649
Housing and community development	-	-	7,933	7,933
Capital outlay	-	-	821,404	821,404
Debt service	-	-	561,869	561,869
Unassigned fund balance				
General government	288,885	-	-	288,885
Public safety	-	(2,111,861)	-	(2,111,861)
Public works	-	-	(94,837)	(94,837)
Public health	-	-	(316,964)	(316,964)
Social and economic services	-	-	(77,666)	(77,666)
Culture and recreation	-	-	(48,920)	(48,920)
Housing and community development	-	-	(10,577)	(10,577)
Capital improvements	-	-	(88,564)	(88,564)

J. 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.

K. 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).

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010

IV. DETAILED NOTES ON ALL FUNDS, continued

K. Pension and retirement plans, continued

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

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

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

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

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

2. Sheriffs' Retirement System (SRS)

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

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

3. Teachers Retirement System (TRS)

This mandatory system established in 1937 and governed by Title 19, Chapter 4 of the Montana Code Annotated, as a cost-sharing multi-employer defined benefit pension plan that provides retirement services to all persons employed as teachers or professional staff of any public elementary or secondary school, vocation-technical center or unit of the university system. Eligibility is met with a minimum of 25 years of service or age 60 with at least 5 years of creditable service. The formula for accrual benefits is $1/60$ times creditable service times the average final compensation. Rights are vested after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits.

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

K. Pension and retirement plans, continued

4. Employees' Retirement Systems Funding Policy and Annual Contributions

The County made the following contributions into the plans for the year ended June 30, 2010 as follows:

	<u>PERS</u>	<u>SRS</u>	<u>TRS</u>
Required member contributions	6.900%	9.245%	7.15%
Required employer contributions (1)	7.070%	10.115%	7.47%
Covered payroll	\$ 12,149,787	\$ 3,970,848	14,035
(1) 0.10% paid by State of Montana			
Contributions:			
Employer	\$ 858,990	\$ 401,542	1,048
Employee	838,336	367,104	1,004
Additional Employee	<u>9,945</u>	<u>3,870</u>	<u>-</u>
Total	<u>\$ 1,707,271</u>	<u>\$ 772,516</u>	<u>\$ 2,052</u>

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	Contributions	Contributions	Percentage
	<u>Ending</u>	<u>Required</u>	<u>Made</u>	<u>Contributed</u>
PERS	06/30/08	\$ 747,999	\$ 747,999	100%
	06/30/09	\$ 780,632	\$ 780,632	100%
	06/30/10	\$ 858,990	\$ 858,990	100%
SRS	06/30/08	\$ 290,454	\$ 290,454	100%
	06/30/09	\$ 364,276	\$ 364,276	100%
	06/30/10	\$ 401,452	\$ 401,452	100%
TRS	06/30/08	N/A	N/A	N/A
	06/30/09	N/A	N/A	N/A
	06/30/10	\$ 1,048	\$ 1,048	100%

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

L. 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, 2010	June 30, 2009
<i>Determination of Annual Required Contribution</i>		
Normal Cost at year end	\$ 84,451	\$ 33,384
Amortization of UAAL	\$ 62,743	\$ 60,679
Annual Required Contribution (ARC)	\$ 147,194	\$ 94,063
 <i>Determination of Net OPEB Obligation</i>		
Annual Required Contribution	\$ 147,194	\$ 94,063
Interest on prior year Net OPEB Obligation	\$ 2,724	\$ -
Adjustment to ARC	\$ (3,938)	\$ -
Annual OPEB Cost	\$ 145,980	\$ 94,063
Contributions made	\$ (74,169)	\$ (188,126)
Increase in Net OPEB Obligation	\$ 71,811	\$ (94,063)
 Net OPEB Obligation - beginning of year	 \$ (94,063)	 N/A
Adjusted Net OPEB Obligation - beginning of year	\$ 21,001	
Net OPEB Obligation - end of year	\$ 93,651	\$ (94,063)

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

		Percentage of OPEB		
Fiscal Year Ended	Annual OPEB Cost	Cost Contributed	Net OPEB Obligation	
June 30, 2008	N/A	N/A	N/A	
June 30, 2009	\$ 94,063	200.0%	\$ (94,063)	
June 30, 2010	\$ 146,820	50.5%	\$ 93,651	

The County has chosen not to fund the OPEB cost at this time. This will be looked at again when Healthcare Reform has been decided by the federal government.

There is not a separate, audited GAAP-basis postemployment benefit plan report available.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

In the June 30, 2010, actuarial valuation, the Unit Credit Actuarial Cost Method was used. The actuarial assumptions included a 4 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 6.0 percent initially, reduced by decrements to an ultimate rate of 5.30 percent in the 2022. . The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The amortization of the Actuarial Liability is calculated here assuming 30 level annual payments. The remaining amortization period at June 30, 2010 was twenty-two years.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

M. 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.

Management has evaluated subsequent events through December 23, 2010, the date on which the financial statements were available to be issued.

N. 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, 2010, the County incurred \$166,171 in prisoner medical costs, with direct reimbursement of \$4,436 from various agencies, individuals or insurance carriers for a net expenditure of \$161,735. 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, 2010, the County expended \$631,113 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

The County Workman's Compensation insurance is thru 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 \$125,000. 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 \$478,879 for claims reported but not paid and claims incurred but are not reported as of June 30, 2010. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2010**

IV. DETAILED NOTES ON ALL FUNDS, continued

N. Risk Management, continued

Changes in the funds claim liability is as follows:

	Fiscal year ended June 30	
	2010	2009
Claims liability, beginning of year	\$ 384,946	\$ 261,903
Claims incurred in the fiscal year	2,796,232	2,371,822
Claims paid in the fiscal year	(2,702,299)	(2,248,779)
Claims liability, end of year	\$ 478,879	\$ 384,946

O. 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, 2010, 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, 2010 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.

**REQUIRED
SUPPLEMENTAL
INFORMATION**

CASCADE COUNTY, MONTANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED June 30, 2010

	<u>BUDGETED AMOUNTS</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
REVENUES				
Taxes and special assessments	\$ 5,687,981	\$ 5,687,981	\$ 5,894,548	\$ 206,567
Licenses and permits	3,000	3,000	2,120	(880)
Intergovernmental	861,895	861,895	1,314,193	452,298
Charges for services	544,822	544,822	538,015	(6,807)
Fines and forfeitures	373,000	373,000	367,766	(5,234)
Investment income	130,635	130,635	7,838	(122,797)
Miscellaneous	-	-	(77,594)	(77,594)
Internal Services	42,520	42,520	48,129	5,609
Total Revenues	<u>7,643,853</u>	<u>7,643,853</u>	<u>8,095,015</u>	<u>451,162</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	4,399,500	4,355,500	4,308,864	46,636
Supplies/services/materials, etc.	1,600,059	1,603,059	1,301,680	301,379
Public Safety:				
Personal services	80,615	80,615	83,461	(2,846)
Supplies/services/materials, etc.	95,755	95,755	74,160	21,595
Public Works:				
Supplies/services/materials, etc.	200,000	200,000	166,568	33,432
Social and Economic Services:				
Supplies/services/materials, etc.	105,000	105,000	83,324	21,676
Miscellaneous	126,000	126,000	114,571	11,429
Capital Expenditures	78,000	75,000	27,575	47,425
Debt Service:				
Principal	170,000	170,000	654,828	(484,828)
Interest	48,700	48,700	65,890	(17,190)
Total Expenditures	<u>6,903,629</u>	<u>6,859,629</u>	<u>6,880,921</u>	<u>(21,292)</u>
Excess of revenues over (under) expenditures	<u>740,224</u>	<u>784,224</u>	<u>1,214,094</u>	<u>429,870</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	228,683	228,683	227,750	(933)
Transfers out	(1,867,743)	(1,951,743)	(1,855,943)	95,800
Total other financing sources (uses)	<u>(1,639,060)</u>	<u>(1,723,060)</u>	<u>(1,628,193)</u>	<u>94,867</u>
Net Change in Fund Balance	<u>\$ (898,836)</u>	<u>\$ (938,836)</u>	<u>(414,099)</u>	<u>\$ 524,737</u>
Fund Balance, beginning of year			2,124,011	
Fund Balance, end of year			<u>\$ 1,709,912</u>	

**CASCADE COUNTY, MONTANA
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUND
YEAR ENDED June 30, 2010**

PUBLIC SAFETY				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 3,504,191	\$ 3,504,191	\$ 3,419,496	\$ (84,695)
Intergovernmental	31,140	31,140	36,757	5,617
Charges for services	5,762,879	5,758,772	4,626,909	(1,131,863)
Miscellaneous	27,954	27,954	39,244	11,290
Total Revenues	9,326,164	9,322,057	8,122,406	(1,199,651)
EXPENDITURES				
Current:				
Public Safety:				
Personal services	6,830,226	6,855,358	6,922,411	(67,053)
Supplies/services/materials, etc.	2,734,648	2,703,139	2,633,841	69,298
Public Health:				
Personal services	-	3,385	3,384	1
Supplies/services/materials, etc.	3,498	2,383	1,620	763
Debt Service:				
Principal	36,260	36,260	16,938	19,322
Interest	14,385	14,385	5,549	8,836
Total Expenditures	9,619,017	9,614,910	9,583,743	31,167
Excess of revenues over (under) expenditures	(292,853)	(292,853)	(1,461,337)	(1,168,484)
OTHER FINANCING SOURCES (USES)				
Transfers in	800,979	800,979	800,198	(781)
Transfers out	(110,270)	(110,270)	(110,270)	-
Total other financing sources (uses)	690,709	690,709	689,928	(781)
Net Change in Fund Balance	\$ 397,856	\$ 397,856	(771,409)	\$ (1,169,265)
Fund Balance, beginning of year			(397,857)	
Fund Balance, end of year			\$ (1,169,266)	

Required Supplementary Information

**Postretirement Healthcare Benefits
Schedule of Fund Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liabilities (AAL) (1)	Unfunded Actuarial Liabilities (UAAL) (2)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2008	N/A	N/A	N/A	N/A	N/A	N/A
July 1, 2009	-	716,649	716,649	0.0%	N/A	N/A
July 1, 2010	-	1,084,958	1,084,958	0.0%	N/A	N/A

(1) Actuarial liability determined under the unit credit cost method.

(2) Actuarial liability less actuarial value of assets, if any.



**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES
June 30, 2010**

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
ASSETS				
Cash and cash equivalents	\$ 2,368,833	\$ 581,576	\$ 689,773	\$ 3,640,182
Taxes and assessments receivable	1,463,693	1,274,755	-	2,738,448
Current portion loans receivable	37,615	-	-	37,615
Other receivables	1,145,026	-	228,505	1,373,531
Prepaid Expenses	4,044	-	-	4,044
Due from other funds	244,235	-	116,631	360,866
Loans receivable	234,992	-	-	234,992
	<u>5,498,438</u>	<u>1,856,331</u>	<u>1,034,909</u>	<u>8,389,678</u>
Total assets	<u>\$ 5,498,438</u>	<u>\$ 1,856,331</u>	<u>\$ 1,034,909</u>	<u>\$ 8,389,678</u>
LIABILITIES				
Short-term payables	\$ 306,714	\$ -	\$ 14,066	\$ 320,780
Due to other funds	540,239	-	288,003	828,242
Deferred revenue	1,463,693	1,274,755	-	2,738,448
	<u>2,310,646</u>	<u>1,274,755</u>	<u>302,069</u>	<u>3,887,470</u>
Total Liabilities	<u>2,310,646</u>	<u>1,274,755</u>	<u>302,069</u>	<u>3,887,470</u>
FUND BALANCES				
Nonspendable	239,036	-	-	239,036
Restricted	672,751	19,707	-	692,458
Committed	898,150	-	-	898,150
Assigned	1,926,819	561,869	821,404	3,310,092
Unassigned	(548,964)	-	(88,564)	(637,528)
Total fund balances	<u>3,187,792</u>	<u>581,576</u>	<u>732,840</u>	<u>4,502,208</u>
Total liabilities and fund balances	<u>\$ 5,498,438</u>	<u>\$ 1,856,331</u>	<u>\$ 1,034,909</u>	<u>\$ 8,389,678</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2010

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
REVENUES				
Taxes and special assessments	\$ 7,437,349	\$ 1,706,210	\$ -	\$ 9,143,559
Licenses and permits	123,830	-	-	123,830
Intergovernmental	6,078,576	1,371	943,010	7,022,957
Charges for services	2,723,072	-	19,649	2,742,721
Fines and forfeitures	31,578	-	-	31,578
Investment income	11,053	2,037	1,991	15,081
Miscellaneous	649,684	-	84,775	734,459
Total Revenues	<u>17,055,142</u>	<u>1,709,618</u>	<u>1,049,425</u>	<u>19,814,185</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	742,700	-	-	742,700
Supplies/services/materials, etc.	257,152	-	1,359,488	1,616,640
Public Safety:				
Personal services	1,124,826	-	-	1,124,826
Supplies/services/materials, etc.	885,274	-	-	885,274
Public Works:				
Personal services	2,504,195	-	-	2,504,195
Supplies/services/materials, etc.	1,893,420	-	-	1,893,420
Public Health:				
Personal services	3,432,595	-	3,760	3,436,355
Supplies/services/materials, etc.	1,583,515	-	135,415	1,718,930
Social and Economic Services:				
Personal services	1,379,835	-	-	1,379,835
Supplies/services/materials, etc.	1,001,765	-	57,650	1,059,415
Culture and Recreation:				
Personal services	38,219	-	-	38,219
Supplies/services/materials, etc.	468,418	-	102,470	570,888
Housing and Community Development:				
Personal services	229,357	-	-	229,357
Supplies/services/materials, etc.	41,615	-	-	41,615
Conservation of Natural Resources:				
Personal services	19,518	-	-	19,518
Supplies/services/materials, etc.	1,697	-	-	1,697
Miscellaneous	294,347	-	-	294,347
Capital Expenditures	220,008	-	1,080,811	1,300,819
Debt Service:				
Principal	6,921	1,316,253	-	1,323,174
Interest	1,122	277,138	-	278,260
Total Expenditures	<u>16,126,499</u>	<u>1,593,391</u>	<u>2,739,594</u>	<u>20,459,484</u>
Excess of revenues over (under) expenditures	<u>928,643</u>	<u>116,227</u>	<u>(1,690,169)</u>	<u>(645,299)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	1,127,337	1,127,337
Transfers in	1,482,099	42,799	1,301,814	2,826,712
Transfers out	(2,212,871)	(1,911)	(441,044)	(2,655,826)
Total other financing sources (uses)	<u>(730,772)</u>	<u>40,888</u>	<u>1,988,107</u>	<u>1,298,223</u>
Net Change in Fund Balance	197,871	157,115	297,938	652,924
Fund Balance, beginning of year	2,989,921	424,461	434,902	3,849,284
Fund Balance, end of year	<u>\$ 3,187,792</u>	<u>\$ 581,576</u>	<u>\$ 732,840</u>	<u>\$ 4,502,208</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.
- Cultural Trust Grants - Established to account for Cultural Trust Grants passed thru to other entities.
- 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.
- Health Department State Grants – A grant to increase the outreach to eligible children in the HMK program.
- 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.
- Health Department Grants – A grant to account for a State ARRA funded program to use and promote the national voluntary accreditation program.
- Juvenile Detention Center - Established to track the revenues and expenses of the Juvenile Detention Center.
- Medical Alert - Established to account for funds to purchase personal medical alert devices for senior citizens.
- Forest Service Title III – To account for funds received from the Forest Service.
- Traffic Safety Contract – established to account for DUI traffic safety grant.
- 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.
- 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.
- Boat Safety Enforcement - Established to provide for water safety.
- Commodities - To account for granted commodities received and distributed.

NONMAJOR SPECIAL REVENUE FUNDS

Rocky Mountain HIDTA- A grant to prevent drug trafficking.

Homeland Security – Established for a federal grant purposed for homeland security.

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.

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.

Opportunities Inc – To account for an Early Headstart grant which is funded thru Opportunities Inc. with ARRA funds.

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

Air Pollution – Established to fund air pollution monitoring.

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.

MT PCA – 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.

Ryan White/Yellowstone – Established to account for early intervention services for HIV positive clients.

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.

ADRC – Aging – Established to account for Montana’s Aging and Disability Resource Center Grant.

R.S.V.P (Retired Senior Volunteer Program) - Established to account for a grant that funds the Retired Senior Volunteer Program.

NONMAJOR SPECIAL REVENUE FUNDS

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, 2010**

	Road	Poor	Bridge	Weed Control	Predatory Animal Control	State Fair
ASSETS						
Cash and cash equivalents	\$ 177,937	\$ 1,492	\$ 430,714	\$ 105,619	\$ 1,366	\$ 69,395
Taxes and assessments receivable	305,383	17,931	199,087	58,574	341	102,803
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	2,409	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 485,729</u>	<u>\$ 19,423</u>	<u>\$ 629,801</u>	<u>\$ 164,193</u>	<u>\$ 1,707</u>	<u>\$ 172,198</u>
LIABILITIES						
Short-term payables	\$ 32,183	\$ -	\$ 31,563	\$ 20,990	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	305,383	17,931	199,088	58,574	341	102,803
Total Liabilities	<u>337,566</u>	<u>17,931</u>	<u>230,651</u>	<u>79,564</u>	<u>341</u>	<u>102,803</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	1,366	-
Committed	243,000	-	110,681	52,256	-	75,000
Assigned	-	1,492	288,469	32,373	-	-
Unassigned	(94,837)	-	-	-	-	(5,605)
Total Fund Balance	<u>148,163</u>	<u>1,492</u>	<u>399,150</u>	<u>84,629</u>	<u>1,366</u>	<u>69,395</u>
Total liabilities and fund balances	<u>\$ 485,729</u>	<u>\$ 19,423</u>	<u>\$ 629,801</u>	<u>\$ 164,193</u>	<u>\$ 1,707</u>	<u>\$ 172,198</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	District Court	Comprehensive Insurance	Mosquito Control	Parks	Library	Emergency Medical Services
ASSETS						
Cash and cash equivalents	\$ 135,228	\$ 108,873	\$ 111,490	\$ 7,717	\$ -	\$ 60,974
Taxes and assessments receivable	86,925	27,068	74,814	-	72,948	16,088
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	200	-
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 222,153</u>	<u>\$ 135,941</u>	<u>\$ 186,304</u>	<u>\$ 7,717</u>	<u>\$ 73,148</u>	<u>\$ 77,062</u>
LIABILITIES						
Short-term payables	\$ 11,549	\$ -	\$ 9,742	\$ -	\$ 549	\$ 481
Due to other funds	-	-	-	-	11,126	-
Deferred revenue	86,925	27,068	74,814	-	72,948	16,088
Total Liabilities	<u>98,474</u>	<u>27,068</u>	<u>84,556</u>	<u>-</u>	<u>84,623</u>	<u>16,569</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	64,943	36,506	40,113	-	24,614	9,174
Assigned	58,736	72,367	61,635	7,717	-	51,319
Unassigned	-	-	-	-	(36,089)	-
Total Fund Balance	<u>123,679</u>	<u>108,873</u>	<u>101,748</u>	<u>7,717</u>	<u>(11,475)</u>	<u>60,493</u>
Total liabilities and fund balances	<u>\$ 222,153</u>	<u>\$ 135,941</u>	<u>\$ 186,304</u>	<u>\$ 7,717</u>	<u>\$ 73,148</u>	<u>\$ 77,062</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Four Seasons Arena	Planning Board	Health	Mental Health	Senior Citizens	Medicaid Waiver
ASSETS						
Cash and cash equivalents	\$ 1,932	\$ 23,291	\$ 1,374	\$ 7,050	\$ 17,392	\$ 16,711
Taxes and assessments receivable	20,503	61,102	67,084	13,637	36,336	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	211	42,214	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	222,473	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 22,435</u>	<u>\$ 84,604</u>	<u>\$ 333,145</u>	<u>\$ 20,687</u>	<u>\$ 53,728</u>	<u>\$ 16,711</u>
LIABILITIES						
Short-term payables	\$ -	\$ 7,578	\$ 16,162	\$ -	\$ -	\$ 2,775
Due to other funds	-	-	-	-	-	-
Deferred revenue	20,503	61,102	67,084	13,637	36,336	-
Total Liabilities	<u>20,503</u>	<u>68,680</u>	<u>83,246</u>	<u>13,637</u>	<u>36,336</u>	<u>2,775</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	26,501	110,885	8,038	22,005	-
Assigned	1,932	-	139,014	-	-	13,936
Unassigned	-	(10,577)	-	(988)	(4,613)	-
Total Fund Balance	<u>1,932</u>	<u>15,924</u>	<u>249,899</u>	<u>7,050</u>	<u>17,392</u>	<u>13,936</u>
Total liabilities and fund balances	<u>\$ 22,435</u>	<u>\$ 84,604</u>	<u>\$ 333,145</u>	<u>\$ 20,687</u>	<u>\$ 53,728</u>	<u>\$ 16,711</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	County Extension Services	Special Transportation	Rural Fire	Medical Service	Museums	Employee Retirement
ASSETS						
Cash and cash equivalents	\$ 27,621	\$ 24,279	\$ 11,023	\$ 1,163	\$ 18,683	\$ 2,171
Taxes and assessments receivable	38,956	31,579	498	12,184	42,099	23,871
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	-	1,662	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 66,577</u>	<u>\$ 55,858</u>	<u>\$ 13,183</u>	<u>\$ 13,347</u>	<u>\$ 60,782</u>	<u>\$ 26,042</u>
LIABILITIES						
Short-term payables	\$ 2,840	\$ 2,769	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	38,956	31,579	498	12,184	42,099	23,871
Total Liabilities	<u>41,796</u>	<u>34,348</u>	<u>498</u>	<u>12,184</u>	<u>42,099</u>	<u>23,871</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	23,775	17,332	2,318	-	25,909	-
Assigned	1,006	4,178	10,367	1,163	-	2,171
Unassigned	-	-	-	-	(7,226)	-
Total Fund Balance	<u>24,781</u>	<u>21,510</u>	<u>12,685</u>	<u>1,163</u>	<u>18,683</u>	<u>2,171</u>
Total liabilities and fund balances	<u>\$ 66,577</u>	<u>\$ 55,858</u>	<u>\$ 13,183</u>	<u>\$ 13,347</u>	<u>\$ 60,782</u>	<u>\$ 26,042</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Group Insurance	Permissive Medical Levy	Windy	Drug Forfeiture	Federal Equitable Share	CDBG Revolving Loan
ASSETS						
Cash and cash equivalents	\$ 11,523	\$ -	\$ 4,538	\$ 32,718	\$ 9,929	\$ -
Taxes and assessments receivable	29,621	119,597	-	-	-	-
Current portion loans receivable	-	-	-	-	-	37,615
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	234,992
Total assets	\$ 41,144	\$ 119,597	\$ 4,538	\$ 32,718	\$ 9,929	\$ 272,607
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	94,387
Deferred revenue	29,621	119,597	-	-	-	-
Total Liabilities	29,621	119,597	-	-	-	94,387
FUND BALANCES						
Nonspendable	-	-	-	-	-	234,992
Restricted	-	-	-	32,718	9,929	-
Committed	-	-	-	-	-	-
Assigned	11,523	-	4,538	-	-	-
Unassigned	-	-	-	-	-	(56,772)
Total Fund Balance	11,523	-	4,538	32,718	9,929	178,220
Total liabilities and fund balances	\$ 41,144	\$ 119,597	\$ 4,538	\$ 32,718	\$ 9,929	\$ 272,607

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Records Preservation	Jail Improvement & Education	#6 Light Maintenance District	#13 Light Maintenance District	#17 Light Maintenance District
ASSETS					
Cash and cash equivalents	\$ 186	\$ 22	\$ 323	\$ 215	\$ 2,960
Taxes and assessments receivable	-	-	39	-	144
Current portion loans receivable	-	-	-	-	-
Other receivables	5,788	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ 5,974</u>	<u>\$ 22</u>	<u>\$ 362</u>	<u>\$ 215</u>	<u>\$ 3,104</u>
LIABILITIES					
Short-term payables	\$ 1,655	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	39	-	144
Total Liabilities	<u>1,655</u>	<u>-</u>	<u>39</u>	<u>-</u>	<u>144</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	323	215	2,960
Committed	-	-	-	-	-
Assigned	4,319	22	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	<u>4,319</u>	<u>22</u>	<u>323</u>	<u>215</u>	<u>2,960</u>
Total liabilities and fund balances	<u>\$ 5,974</u>	<u>\$ 22</u>	<u>\$ 362</u>	<u>\$ 215</u>	<u>\$ 3,104</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	#21 Light Maintenance District	#23 Light Maintenance District	Gibson Flat O & M	Park Garden O & M	Gannon/Flood Road O&M
ASSETS					
Cash and cash equivalents	\$ 426	\$ 15,601	\$ 46,250	\$ 11,949	\$ 21,888
Taxes and assessments receivable	168	1,407	275	38	18
Current portion loans receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 594</u>	<u>\$ 17,008</u>	<u>\$ 46,525</u>	<u>\$ 11,987</u>	<u>\$ 21,906</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	168	1,407	275	38	17
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>168</u>	<u>1,407</u>	<u>275</u>	<u>38</u>	<u>17</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	426	15,601	46,250	11,949	21,889
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>426</u>	<u>15,601</u>	<u>46,250</u>	<u>11,949</u>	<u>21,889</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 594</u>	<u>\$ 17,008</u>	<u>\$ 46,525</u>	<u>\$ 11,987</u>	<u>\$ 21,906</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Whitetail Lane O&M	Alcohol Rehabilitation	Alcohol Traffic Safety	Gasoline Tax	Motor Vehicle Disposal	Road Clean- up
ASSETS						
Cash and cash equivalents	\$ 5,967	\$ 26,163	\$ 18,255	\$ -	\$ -	\$ 25,704
Taxes and assessments receivable	63	-	-	-	-	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	112,168	-
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	2,650	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 6,030</u>	<u>\$ 26,163</u>	<u>\$ 20,905</u>	<u>\$ -</u>	<u>\$ 112,168</u>	<u>\$ 25,704</u>
LIABILITIES						
Short-term payables	\$ -	\$ 26,163	\$ 4,835	\$ -	\$ -	\$ -
Due to other funds	-	-	-	2,409	39,410	-
Deferred revenue	63	-	-	-	-	-
Total Liabilities	<u>63</u>	<u>26,163</u>	<u>4,835</u>	<u>2,409</u>	<u>39,410</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	5,967	-	-	(2,409)	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	16,070	-	72,758	25,704
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>5,967</u>	<u>-</u>	<u>16,070</u>	<u>(2,409)</u>	<u>72,758</u>	<u>25,704</u>
Total liabilities and fund balances	<u>\$ 6,030</u>	<u>\$ 26,163</u>	<u>\$ 20,905</u>	<u>\$ -</u>	<u>\$ 112,168</u>	<u>\$ 25,704</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Weed Trust	Sun River Valley Ditch	Health Department State Grants	County Land Information	Community Decay	Tobacco
ASSETS						
Cash and cash equivalents	\$ 15,331	\$ 692	\$ -	\$ 28,209	\$ 58,865	\$ -
Taxes and assessments receivable	-	-	-	-	2,512	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	-	7,890	568	-	34,338
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 15,331</u>	<u>\$ 692</u>	<u>\$ 7,890</u>	<u>\$ 28,777</u>	<u>\$ 61,377</u>	<u>\$ 34,338</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,660
Due to other funds	-	-	6,807	-	-	11,290
Deferred revenue	-	-	-	-	2,512	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>6,807</u>	<u>-</u>	<u>2,512</u>	<u>12,950</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	28,777	-	-
Committed	-	-	-	-	5,100	-
Assigned	15,331	692	1,083	-	53,765	21,388
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>15,331</u>	<u>692</u>	<u>1,083</u>	<u>28,777</u>	<u>58,865</u>	<u>21,388</u>
Total liabilities and fund balances	<u>\$ 15,331</u>	<u>\$ 692</u>	<u>\$ 7,890</u>	<u>\$ 28,777</u>	<u>\$ 61,377</u>	<u>\$ 34,338</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Comp Cancer Control	Health Department Grants	Juvenile Detention Center	Medical Alert	Forest Service Title III	Traffic Safety Contract
ASSETS						
Cash and cash equivalents	\$ 20,299	\$ -	\$ 74,074	\$ 2,821	\$ 53,539	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	8,750	8,333	109,257	-	-	3,050
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 29,049</u>	<u>\$ 8,333</u>	<u>\$ 183,331</u>	<u>\$ 2,821</u>	<u>\$ 53,539</u>	<u>\$ 3,050</u>
LIABILITIES						
Short-term payables	\$ 476	\$ -	\$ 27,240	\$ -	\$ -	\$ 400
Due to other funds	-	3,462	-	-	-	2,650
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>476</u>	<u>3,462</u>	<u>27,240</u>	<u>-</u>	<u>-</u>	<u>3,050</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	28,573	4,871	156,091	2,821	53,539	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>28,573</u>	<u>4,871</u>	<u>156,091</u>	<u>2,821</u>	<u>53,539</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 29,049</u>	<u>\$ 8,333</u>	<u>\$ 183,331</u>	<u>\$ 2,821</u>	<u>\$ 53,539</u>	<u>\$ 3,050</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	County Attorney Grants	Crime Control - Juvenile	Boat Safety Enforcement	Commodities	Rocky Mountain HIDTA	Sponsored CDBG Grants
ASSETS						
Cash and cash equivalents	\$ -	\$ 244	\$ 10,514	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	37,228	-	-	22,634	36,634	62,936
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 37,228</u>	<u>\$ 244</u>	<u>\$ 10,514</u>	<u>\$ 22,634</u>	<u>\$ 36,634</u>	<u>\$ 62,936</u>
LIABILITIES						
Short-term payables	\$ 1,853	\$ 244	\$ -	\$ 97	\$ 428	\$ -
Due to other funds	29,503	-	-	22,537	36,105	62,936
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>31,356</u>	<u>244</u>	<u>-</u>	<u>22,634</u>	<u>36,533</u>	<u>62,936</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	5,872	-	10,514	-	101	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>5,872</u>	<u>-</u>	<u>10,514</u>	<u>-</u>	<u>101</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 37,228</u>	<u>\$ 244</u>	<u>\$ 10,514</u>	<u>\$ 22,634</u>	<u>\$ 36,634</u>	<u>\$ 62,936</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	OEA Grant	Sponsored CTEP Grants	Fetal Alcohol Spectrum	Safe Kids Safe Community	Subdivision Review	Nutrition and Physical
ASSETS						
Cash and cash equivalents	\$ 870	\$ 30,407	\$ 1,651	\$ -	\$ 1,717	\$ 3,832
Taxes and assessments receivable	-	-	-	-	-	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	41,728	-	-	8,195	332	3,750
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 42,598</u>	<u>\$ 30,407</u>	<u>\$ 1,651</u>	<u>\$ 8,195</u>	<u>\$ 2,049</u>	<u>\$ 7,582</u>
LIABILITIES						
Short-term payables	\$ 34,665	\$ -	\$ 665	\$ -	\$ -	\$ 159
Due to other funds	-	-	-	1,136	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>34,665</u>	<u>-</u>	<u>665</u>	<u>1,136</u>	<u>-</u>	<u>159</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	7,933	30,407	986	7,059	2,049	7,423
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>7,933</u>	<u>30,407</u>	<u>986</u>	<u>7,059</u>	<u>2,049</u>	<u>7,423</u>
Total liabilities and fund balances	<u>\$ 42,598</u>	<u>\$ 30,407</u>	<u>\$ 1,651</u>	<u>\$ 8,195</u>	<u>\$ 2,049</u>	<u>\$ 7,582</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Bioterrorism Grant	Opportunities Inc	Cancer	Tobacco	HAN/EPID	Women, Infants, & Children
ASSETS						
Cash and cash equivalents	\$ 249,514	\$ -	\$ 52,396	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	26,617	12,647	20,600	1,273	7,337	109,183
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 276,131</u>	<u>\$ 12,647</u>	<u>\$ 72,996</u>	<u>\$ 1,273</u>	<u>\$ 7,337</u>	<u>\$ 109,183</u>
LIABILITIES						
Short-term payables	\$ 2,836	\$ 873	\$ 1,478	\$ -	\$ -	\$ 5,238
Due to other funds	-	11,774	-	352	7,337	103,267
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>2,836</u>	<u>12,647</u>	<u>1,478</u>	<u>352</u>	<u>7,337</u>	<u>108,505</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	273,295	-	71,518	921	-	678
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>273,295</u>	<u>-</u>	<u>71,518</u>	<u>921</u>	<u>-</u>	<u>678</u>
Total liabilities and fund balances	<u>\$ 276,131</u>	<u>\$ 12,647</u>	<u>\$ 72,996</u>	<u>\$ 1,273</u>	<u>\$ 7,337</u>	<u>\$ 109,183</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Abstinence Contract	Maternal & Child Health	Suicide Prevention	HIV Consortium	Fetal Alcohol Syndrome	Immunization Project
ASSETS						
Cash and cash equivalents	\$ 13	\$ 37,704	\$ 10,021	\$ 3,004	\$ -	\$ 25,271
Taxes and assessments receivable	-	-	-	-	-	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	-	-	2,491	8,925	7,210
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 13</u>	<u>\$ 37,704</u>	<u>\$ 10,021</u>	<u>\$ 5,495</u>	<u>\$ 8,925</u>	<u>\$ 32,481</u>
LIABILITIES						
Short-term payables	\$ -	\$ 3,199	\$ -	\$ -	\$ 383	\$ 299
Due to other funds	-	-	-	-	7,669	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>3,199</u>	<u>-</u>	<u>-</u>	<u>8,052</u>	<u>299</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	13	34,505	10,021	5,495	873	32,182
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>13</u>	<u>34,505</u>	<u>10,021</u>	<u>5,495</u>	<u>873</u>	<u>32,182</u>
Total liabilities and fund balances	<u>\$ 13</u>	<u>\$ 37,704</u>	<u>\$ 10,021</u>	<u>\$ 5,495</u>	<u>\$ 8,925</u>	<u>\$ 32,481</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	Tuberculosis Prevention	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging	Ryan White / Yellowstone	Congregate Meals
ASSETS						
Cash and cash equivalents	\$ 4,793	\$ -	\$ 37,769	\$ 17,764	\$ -	\$ 3,574
Taxes and assessments receivable	-	-	-	-	-	-
Current portion loans receivable	-	-	-	-	-	-
Other receivables	-	14,506	-	-	16,045	70,827
Prepaid Expenses	-	-	-	-	-	-
Due from other funds	-	-	16,703	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 4,793</u>	<u>\$ 14,506</u>	<u>\$ 54,472</u>	<u>\$ 17,764</u>	<u>\$ 16,045</u>	<u>\$ 74,401</u>
LIABILITIES						
Short-term payables	\$ -	\$ 42	\$ 6,666	\$ 1,257	\$ -	\$ 10,531
Due to other funds	-	14,464	-	-	16,045	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>14,506</u>	<u>6,666</u>	<u>1,257</u>	<u>16,045</u>	<u>10,531</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	4,793	-	47,806	16,507	-	63,870
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>4,793</u>	<u>-</u>	<u>47,806</u>	<u>16,507</u>	<u>-</u>	<u>63,870</u>
Total liabilities and fund balances	<u>\$ 4,793</u>	<u>\$ 14,506</u>	<u>\$ 54,472</u>	<u>\$ 17,764</u>	<u>\$ 16,045</u>	<u>\$ 74,401</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	ADRC - Aging	RSVP	Administrative Aging	Foster Grandparents	Clinic	Totals
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 14,561	\$ 11,272	\$ -	\$ 2,368,833
Taxes and assessments receivable	-	-	-	-	-	1,463,693
Current portion loans receivable	-	-	-	-	-	37,615
Other receivables	52,041	-	-	-	247,458	1,145,026
Prepaid Expenses	-	-	-	-	4,044	4,044
Due from other funds	-	-	-	-	-	244,235
Loans receivable	-	-	-	-	-	234,992
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 52,041</u>	<u>\$ -</u>	<u>\$ 14,561</u>	<u>\$ 11,272</u>	<u>\$ 251,502</u>	<u>\$ 5,498,438</u>
LIABILITIES						
Short-term payables	\$ 761	\$ 3,480	\$ 947	\$ 1,229	\$ 27,774	\$ 306,714
Due to other funds	3,902	12,801	-	-	38,870	540,239
Deferred revenue	-	-	-	-	-	1,463,693
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>4,663</u>	<u>16,281</u>	<u>947</u>	<u>1,229</u>	<u>66,644</u>	<u>2,310,646</u>
FUND BALANCES						
Nonspendable	-	-	-	-	4,044	239,036
Restricted	-	-	-	-	496,790	672,751
Committed	-	-	-	-	-	898,150
Assigned	47,378	-	13,614	10,043	-	1,926,819
Unassigned	-	(16,281)	-	-	(315,976)	(548,964)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance	<u>47,378</u>	<u>(16,281)</u>	<u>13,614</u>	<u>10,043</u>	<u>184,858</u>	<u>3,187,792</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 52,041</u>	<u>\$ -</u>	<u>\$ 14,561</u>	<u>\$ 11,272</u>	<u>\$ 251,502</u>	<u>\$ 5,498,438</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Road	Poor	Bridge	Weed Control	Preditory Animal Control
REVENUES					
Taxes and special assessments	\$ 1,421,719	\$ 1,492	\$ 1,479,095	\$ 357,445	\$ 2,419
Licenses and permits	4,822	-	-	-	-
Intergovernmental	92,339	-	1,457	7,824	-
Charges for services	80	-	-	147,566	-
Fines and forfeitures	-	-	-	-	-
Investment income	605	-	783	-	-
Miscellaneous	5,231	-	-	128	-
Total Revenues	<u>1,524,796</u>	<u>1,492</u>	<u>1,481,335</u>	<u>512,963</u>	<u>2,419</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	1,130,229	-	914,431	407,654	-
Supplies/services/materials, etc.	616,637	-	498,343	178,856	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	2,608
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	8,473	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>1,746,866</u>	<u>-</u>	<u>1,412,774</u>	<u>594,983</u>	<u>2,608</u>
Excess of revenues over (under) expenditures	<u>(222,070)</u>	<u>1,492</u>	<u>68,561</u>	<u>(82,020)</u>	<u>(189)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	374,494	-	39,579	8,481	-
Transfers out	(234,000)	(1,585)	-	-	-
Total other financing sources (uses)	<u>140,494</u>	<u>(1,585)</u>	<u>39,579</u>	<u>8,481</u>	<u>-</u>
Net Change in Fund Balance	<u>(81,576)</u>	<u>(93)</u>	<u>108,140</u>	<u>(73,539)</u>	<u>(189)</u>
Fund Balance, beginning of year	229,739	1,585	291,010	158,168	1,555
Fund Balance, end of year	<u>\$ 148,163</u>	<u>\$ 1,492</u>	<u>\$ 399,150</u>	<u>\$ 84,629</u>	<u>\$ 1,366</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	State Fair	District Court	Comprehensive Insurance	Mosquito Control	Parks
REVENUES					
Taxes and special assessments	\$ 803,618	\$ 403,706	\$ 146,213	\$ 379,103	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	802	392	110	343	-
Charges for services	-	50,435	-	-	-
Fines and forfeitures	-	3,857	-	-	-
Investment income	433	463	-	-	16
Miscellaneous	-	58	-	128	-
Total Revenues	<u>804,853</u>	<u>458,911</u>	<u>146,323</u>	<u>379,574</u>	<u>16</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	502,229	-	-	-
Supplies/services/materials, etc.	-	92,002	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	260,516	-
Supplies/services/materials, etc.	-	-	-	191,281	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	1,688
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	294,347	-	-
Capital Expenditures	-	-	-	17,127	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>594,231</u>	<u>294,347</u>	<u>468,924</u>	<u>1,688</u>
Excess of revenues over (under) expenditures	<u>804,853</u>	<u>(135,320)</u>	<u>(148,024)</u>	<u>(89,350)</u>	<u>(1,672)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	31,098	-	11,308	5,005
Transfers out	(727,362)	-	-	-	-
Total other financing sources (uses)	<u>(727,362)</u>	<u>31,098</u>	<u>-</u>	<u>11,308</u>	<u>5,005</u>
Net Change in Fund Balance	<u>77,491</u>	<u>(104,222)</u>	<u>(148,024)</u>	<u>(78,042)</u>	<u>3,333</u>
Fund Balance, beginning of year	(8,096)	227,901	256,897	179,790	4,384
Fund Balance, end of year	<u>\$ 69,395</u>	<u>\$ 123,679</u>	<u>\$ 108,873</u>	<u>\$ 101,748</u>	<u>\$ 7,717</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Library	Emergency Medical Service	Four Seasons Arena	Planning Board	Health
REVENUES					
Taxes and special assessments	\$ 203,478	\$ 105,670	\$ 1,892	\$ 203,914	\$ 262,257
Licenses and permits	-	-	-	18,000	92,141
Intergovernmental	-	98	-	-	271,483
Charges for services	-	-	-	6,278	406,904
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	40	-	562
Miscellaneous	-	-	-	691	325
Total Revenues	<u>203,478</u>	<u>105,768</u>	<u>1,932</u>	<u>228,883</u>	<u>1,033,672</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	24,993	-	-	-
Supplies/services/materials, etc.	-	44,171	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	535,559
Supplies/services/materials, etc.	-	-	-	-	442,662
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	38,219	-	-	-	-
Supplies/services/materials, etc.	203,206	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	229,357	-
Supplies/services/materials, etc.	-	-	-	41,615	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>241,425</u>	<u>69,164</u>	<u>-</u>	<u>270,972</u>	<u>978,221</u>
Excess of revenues over (under) expenditures	<u>(37,947)</u>	<u>36,604</u>	<u>1,932</u>	<u>(42,089)</u>	<u>55,451</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	5,654	2,827	-	14,135	54,109
Transfers out	-	-	(18,702)	-	(81,966)
Total other financing sources (uses)	<u>5,654</u>	<u>2,827</u>	<u>(18,702)</u>	<u>14,135</u>	<u>(27,857)</u>
Net Change in Fund Balance	<u>(32,293)</u>	<u>39,431</u>	<u>(16,770)</u>	<u>(27,954)</u>	<u>27,594</u>
Fund Balance, beginning of year	20,818	21,062	18,702	43,878	222,305
Fund Balance, end of year	<u>\$ (11,475)</u>	<u>\$ 60,493</u>	<u>\$ 1,932</u>	<u>\$ 15,924</u>	<u>\$ 249,899</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Mental Health	Senior Citizens	Medicaid Waiver	County Extension Services	Special Transportation
REVENUES					
Taxes and special assessments	\$ 68,804	\$ 232,383	\$ -	\$ 220,654	\$ 180,274
Licenses and permits	-	-	-	-	-
Intergovernmental	67	224	157,702	220	170
Charges for services	-	-	-	482	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	96,696	-	9,059
Total Revenues	<u>68,871</u>	<u>232,607</u>	<u>254,398</u>	<u>221,356</u>	<u>189,503</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	79,451	-	-	-	-
Social and Economic Services:					
Personal services	-	-	198,864	69,119	157,571
Supplies/services/materials, etc.	-	-	51,381	168,510	35,290
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	(1)	-	25,227
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>79,451</u>	<u>-</u>	<u>250,244</u>	<u>237,629</u>	<u>218,088</u>
Excess of revenues over (under) expenditures	<u>(10,580)</u>	<u>232,607</u>	<u>4,154</u>	<u>(16,273)</u>	<u>(28,585)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	5,654	4,241
Transfers out	-	(220,072)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(220,072)</u>	<u>-</u>	<u>5,654</u>	<u>4,241</u>
Net Change in Fund Balance	<u>(10,580)</u>	<u>12,535</u>	<u>4,154</u>	<u>(10,619)</u>	<u>(24,344)</u>
Fund Balance, beginning of year	17,630	4,857	9,782	35,400	45,854
Fund Balance, end of year	<u>\$ 7,050</u>	<u>\$ 17,392</u>	<u>\$ 13,936</u>	<u>\$ 24,781</u>	<u>\$ 21,510</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Rural Fire	Medical Services	Museums	Employee Retirement	Group Insurance
REVENUES					
Taxes and special assessments	\$ 222	\$ 1,163	\$ 261,335	\$ 2,171	\$ 1,681
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	245	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	9,842
Total Revenues	<u>222</u>	<u>1,163</u>	<u>261,580</u>	<u>2,171</u>	<u>11,523</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	19,673	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	259,086	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>19,673</u>	<u>-</u>	<u>259,086</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(19,451)</u>	<u>1,163</u>	<u>2,494</u>	<u>2,171</u>	<u>11,523</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(13,615)	-	(18,923)	(56,541)
Total other financing sources (uses)	<u>-</u>	<u>(13,615)</u>	<u>-</u>	<u>(18,923)</u>	<u>(56,541)</u>
Net Change in Fund Balance	<u>(19,451)</u>	<u>(12,452)</u>	<u>2,494</u>	<u>(16,752)</u>	<u>(45,018)</u>
Fund Balance, beginning of year	32,136	13,615	16,189	18,923	56,541
Fund Balance, end of year	<u>\$ 12,685</u>	<u>\$ 1,163</u>	<u>\$ 18,683</u>	<u>\$ 2,171</u>	<u>\$ 11,523</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Permissive Medical Levy	Windy	Drug Forfeiture	Federal Equitable Share	CDBG Revolving Loan
REVENUES					
Taxes and special assessments	\$ 665,599	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	654	5,000	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	683	32	7,436
Miscellaneous	-	-	10,663	-	-
Total Revenues	<u>666,253</u>	<u>5,000</u>	<u>11,346</u>	<u>32</u>	<u>7,436</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	1,582	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	21,665	2,386	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,582</u>	<u>21,665</u>	<u>2,386</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>666,253</u>	<u>3,418</u>	<u>(10,319)</u>	<u>(2,354)</u>	<u>7,436</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	3,929	-	-
Transfers out	(735,035)	-	-	-	-
Total other financing sources (uses)	<u>(735,035)</u>	<u>-</u>	<u>3,929</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(68,782)</u>	<u>3,418</u>	<u>(6,390)</u>	<u>(2,354)</u>	<u>7,436</u>
Fund Balance, beginning of year	68,782	1,120	39,108	12,283	170,784
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 4,538</u>	<u>\$ 32,718</u>	<u>\$ 9,929</u>	<u>\$ 178,220</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Records Preservation	Jail Improvement and Education	#6 Light Maintenance District	#13 Light Maintenance District	#17 Light Maintenance District
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ 563	\$ 382	\$ 5,115
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	107,250	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>107,250</u>	<u>-</u>	<u>563</u>	<u>382</u>	<u>5,115</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	115,737	-	-	-	-
Supplies/services/materials, etc.	80,506	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	38,482	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	451	340	4,215
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	14,906	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>211,149</u>	<u>38,482</u>	<u>451</u>	<u>340</u>	<u>4,215</u>
Excess of revenues over (under) expenditures	<u>(103,899)</u>	<u>(38,482)</u>	<u>112</u>	<u>42</u>	<u>900</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	102,749	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>102,749</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,150)</u>	<u>(38,482)</u>	<u>112</u>	<u>42</u>	<u>900</u>
Fund Balance, beginning of year	5,469	38,504	211	173	2,060
Fund Balance, end of year	<u>\$ 4,319</u>	<u>\$ 22</u>	<u>\$ 323</u>	<u>\$ 215</u>	<u>\$ 2,960</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	#21 Light Maintenance District	#23 Light Maintenance District	Gibson Flats O & M	Park Garden O & M	Gannon/Flood Road O&M
REVENUES					
Taxes and special assessments	\$ 827	\$ 16,112	\$ 2,768	\$ 1,398	\$ 521
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>827</u>	<u>16,112</u>	<u>2,768</u>	<u>1,398</u>	<u>521</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	452	14,749	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>452</u>	<u>14,749</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>375</u>	<u>1,363</u>	<u>2,768</u>	<u>1,398</u>	<u>521</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>375</u>	<u>1,363</u>	<u>2,768</u>	<u>1,398</u>	<u>521</u>
Fund Balance, beginning of year	51	14,238	43,482	10,551	21,368
Fund Balance, end of year	<u>\$ 426</u>	<u>\$ 15,601</u>	<u>\$ 46,250</u>	<u>\$ 11,949</u>	<u>\$ 21,889</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Whitetail Lane O&M	Alcohol Rehabilitation	Alcohol Traffic Safety	Gasoline Tax	Cultural Trust Grants
REVENUES					
Taxes and special assessments	\$ 3,266	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	78,489	39,591	201,980	4,438
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>3,266</u>	<u>78,489</u>	<u>39,591</u>	<u>201,980</u>	<u>4,438</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	4,270	-	-	159,389	-
Public Health:					
Personal services	-	-	1,315	-	-
Supplies/services/materials, etc.	-	78,489	29,244	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	4,438
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>4,270</u>	<u>78,489</u>	<u>30,559</u>	<u>159,389</u>	<u>4,438</u>
Excess of revenues over (under) expenditures	<u>(1,004)</u>	<u>-</u>	<u>9,032</u>	<u>42,591</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(45,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,004)</u>	<u>-</u>	<u>9,032</u>	<u>(2,409)</u>	<u>-</u>
Fund Balance, beginning of year	6,971	-	7,038	-	-
Fund Balance, end of year	<u>\$ 5,967</u>	<u>\$ -</u>	<u>\$ 16,070</u>	<u>\$ (2,409)</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, 2010

	Motor Vehicle Disposal	Road Clean- up	Weed Trust	Sun River Valley Ditch	Health Department State Grants
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	113,204	52,796	60,269	-	7,890
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>113,204</u>	<u>52,796</u>	<u>60,269</u>	<u>-</u>	<u>7,890</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	51,881	-	-	-	-
Supplies/services/materials, etc.	10,709	71,092	56,167	-	-
Public Health:					
Personal services	-	-	-	-	6,807
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous					
Capital Expenditures					
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>62,590</u>	<u>71,092</u>	<u>56,167</u>	<u>-</u>	<u>6,807</u>
Excess of revenues over (under) expenditures	<u>50,614</u>	<u>(18,296)</u>	<u>4,102</u>	<u>-</u>	<u>1,083</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	22,144	44,000	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>22,144</u>	<u>44,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>72,758</u>	<u>25,704</u>	<u>4,102</u>	<u>-</u>	<u>1,083</u>
Fund Balance, beginning of year	-	-	11,229	692	-
Fund Balance, end of year	<u>\$ 72,758</u>	<u>\$ 25,704</u>	<u>\$ 15,331</u>	<u>\$ 692</u>	<u>\$ 1,083</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	County Land Information	Community Decay	Tobacco	Comp Cancer Control	Health Department Grants
REVENUES					
Taxes and special assessments	\$ -	\$ 90	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	89,274	53,750	25,000
Charges for services	19,422	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>19,422</u>	<u>90</u>	<u>89,274</u>	<u>53,750</u>	<u>25,000</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	20,639	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	63,570	35,739	16,835
Supplies/services/materials, etc.	-	5,574	60,250	4,671	3,294
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>20,639</u>	<u>5,574</u>	<u>123,820</u>	<u>40,410</u>	<u>20,129</u>
Excess of revenues over (under) expenditures	<u>(1,217)</u>	<u>(5,484)</u>	<u>(34,546)</u>	<u>13,340</u>	<u>4,871</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,217)</u>	<u>(5,484)</u>	<u>(34,546)</u>	<u>13,340</u>	<u>4,871</u>
Fund Balance, beginning of year	29,994	64,349	55,934	15,233	-
Fund Balance, end of year	<u>\$ 28,777</u>	<u>\$ 58,865</u>	<u>\$ 21,388</u>	<u>\$ 28,573</u>	<u>\$ 4,871</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Juvenile Detention Center	Medical Alert	Traffic Safety Contract	Forest Service Title III	Parenting Wisely
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	20,250	2,222	3,356	26,233	31,812
Charges for services	1,101,095	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	15,882	2,435	-	-	-
Total Revenues	<u>1,137,227</u>	<u>4,657</u>	<u>3,356</u>	<u>26,233</u>	<u>31,812</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	1,051,345	-	-	-	-
Supplies/services/materials, etc.	286,368	-	-	3,826	31,812
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	3,356	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	4,808	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	17,607	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>1,355,320</u>	<u>4,808</u>	<u>3,356</u>	<u>3,826</u>	<u>31,812</u>
Excess of revenues over (under) expenditures	<u>(218,093)</u>	<u>(151)</u>	<u>-</u>	<u>22,407</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	406,116	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>406,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	188,023	(151)	-	22,407	-
Fund Balance, beginning of year	(31,932)	2,972	-	31,132	-
Fund Balance, end of year	<u>\$ 156,091</u>	<u>\$ 2,821</u>	<u>\$ -</u>	<u>\$ 53,539</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, 2010

	County Attorney Grants	HIDTA Grant	Crime Control - Juvenile	Victim Witness Program	Boat Safety Enforcement
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	58,959	-	208,648	-	9,600
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	27,721	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>58,959</u>	<u>-</u>	<u>208,648</u>	<u>27,721</u>	<u>9,600</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	124,734	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	737
Supplies/services/materials, etc.	-	-	208,648	27,721	501
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>124,734</u>	<u>-</u>	<u>208,648</u>	<u>27,721</u>	<u>1,238</u>
Excess of revenues over (under) expenditures	<u>(65,775)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,362</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	40,000	-	-	-	-
Transfers out	-	(3,929)	(26,062)	-	-
Total other financing sources (uses)	<u>40,000</u>	<u>(3,929)</u>	<u>(26,062)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(25,775)</u>	<u>(3,929)</u>	<u>(26,062)</u>	<u>-</u>	<u>8,362</u>
Fund Balance, beginning of year	31,647	3,929	26,062	-	2,152
Fund Balance, end of year	<u>\$ 5,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,514</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Rocky Mountain HIDTA	Homeland Security	CDBG Sponsored Grants	OEA Grant	Sponsored CTEP Grants
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	106,276	150,623	76,648	198,701	83,588
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>106,276</u>	<u>150,623</u>	<u>76,648</u>	<u>198,701</u>	<u>83,588</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	62,423
Public Safety:					
Personal services	47,751	-	-	-	-
Supplies/services/materials, etc.	49,398	150,623	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	78,852	198,898	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	6,921	-	-	-	-
Interest	1,122	-	-	-	-
Total Expenditures	<u>105,192</u>	<u>150,623</u>	<u>78,852</u>	<u>198,898</u>	<u>62,423</u>
Excess of revenues over (under) expenditures	<u>1,084</u>	<u>-</u>	<u>(2,204)</u>	<u>(197)</u>	<u>21,165</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,084	-	(2,204)	(197)	21,165
Fund Balance, beginning of year	(983)	-	2,204	8,130	9,242
Fund Balance, end of year	<u>\$ 101</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,933</u>	<u>\$ 30,407</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Fetal Alcohol Spectrum	Safe Kids Safe Communities	Subdivision Review	Nutrition and Physical	Bioterrorism Grant
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	8,867	-	-
Intergovernmental	31,094	16,549	-	17,040	407,542
Charges for services	-	1,540	-	-	29
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	4,159	-	-	-
Total Revenues	<u>31,094</u>	<u>22,248</u>	<u>8,867</u>	<u>17,040</u>	<u>407,571</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	28,006	13,691	8,616	8,959	137,765
Supplies/services/materials, etc.	1,493	5,563	548	1,078	129,252
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	12,628
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>29,499</u>	<u>19,254</u>	<u>9,164</u>	<u>10,037</u>	<u>279,645</u>
Excess of revenues over (under) expenditures	<u>1,595</u>	<u>2,994</u>	<u>(297)</u>	<u>7,003</u>	<u>127,926</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,595	2,994	(297)	7,003	127,926
Fund Balance, beginning of year	(609)	4,065	2,346	420	145,369
Fund Balance, end of year	<u>\$ 986</u>	<u>\$ 7,059</u>	<u>\$ 2,049</u>	<u>\$ 7,423</u>	<u>\$ 273,295</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Weed & Seed	Opportunities Inc.	Cancer	Air Pollution	Safe Routes to School
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	12,647	120,480	15,064	(3,861)
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>12,647</u>	<u>120,480</u>	<u>15,064</u>	<u>(3,861)</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	1,057	9,872	66,968	-	-
Supplies/services/materials, etc.	-	2,775	30,058	-	1,991
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	19,518	-
Supplies/services/materials, etc.	-	-	-	1,697	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>1,057</u>	<u>12,647</u>	<u>97,026</u>	<u>21,215</u>	<u>1,991</u>
Excess of revenues over (under) expenditures	<u>(1,057)</u>	<u>-</u>	<u>23,454</u>	<u>(6,151)</u>	<u>(5,852)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	7,072	2,201
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,072</u>	<u>2,201</u>
Net Change in Fund Balance	<u>(1,057)</u>	<u>-</u>	<u>23,454</u>	<u>921</u>	<u>(3,651)</u>
Fund Balance, beginning of year	1,057	-	48,064	-	3,651
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,518</u>	<u>\$ 921</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, 2010

	Institutional Controls	Public Water Supply System	Women Infants & Children	MT PCA	Maternal & Child Health
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	5,413	(157)	375,538	-	206,024
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	25	-	-
Total Revenues	<u>5,413</u>	<u>(157)</u>	<u>375,563</u>	<u>-</u>	<u>206,024</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	4,685	-	339,417	-	251,591
Supplies/services/materials, etc.	728	-	26,910	-	16,594
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>5,413</u>	<u>-</u>	<u>366,327</u>	<u>-</u>	<u>268,185</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(157)</u>	<u>9,236</u>	<u>-</u>	<u>(62,161)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	157	-	-	77,036
Transfers out	-	-	-	-	(9,042)
Total other financing sources (uses)	<u>-</u>	<u>157</u>	<u>-</u>	<u>-</u>	<u>67,994</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>9,236</u>	<u>-</u>	<u>5,833</u>
Fund Balance, beginning of year	<u>-</u>	<u>-</u>	<u>(8,558)</u>	<u>13</u>	<u>28,672</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 13</u>	<u>\$ 34,505</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Suicide Prevention	HIV Consortium	Fetal Alcohol Syndrome	Immunization Project	Tuberculosis Prevention
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	10,000	12,491	28,519	47,248	5,000
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>10,000</u>	<u>12,491</u>	<u>28,519</u>	<u>47,248</u>	<u>5,000</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	3,203	8,583	28,364	36,850	630
Supplies/services/materials, etc.	492	330	869	2,050	4
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>3,695</u>	<u>8,913</u>	<u>29,233</u>	<u>38,900</u>	<u>634</u>
Excess of revenues over (under) expenditures	<u>6,305</u>	<u>3,578</u>	<u>(714)</u>	<u>8,348</u>	<u>4,366</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	6,305	3,578	(714)	8,348	4,366
Fund Balance, beginning of year	3,716	1,917	1,587	23,834	427
Fund Balance, end of year	<u>\$ 10,021</u>	<u>\$ 5,495</u>	<u>\$ 873</u>	<u>\$ 32,182</u>	<u>\$ 4,793</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging	Ryan White / Yellowstone	Congregate Meals
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	35,858	205,252	147,243	-	564,328
Charges for services	-	-	-	16,372	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	19,022	-	-	208,658
Total Revenues	<u>35,858</u>	<u>224,274</u>	<u>147,243</u>	<u>16,372</u>	<u>772,986</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	21,457	-	-	14,514	-
Supplies/services/materials, etc.	9,591	-	-	1,858	-
Social and Economic Services:					
Personal services	-	235,047	49,449	-	349,725
Supplies/services/materials, etc.	-	37,306	92,655	-	344,263
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	124,041
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>31,048</u>	<u>272,353</u>	<u>142,104</u>	<u>16,372</u>	<u>818,029</u>
Excess of revenues over (under) expenditures	<u>4,810</u>	<u>(48,079)</u>	<u>5,139</u>	<u>-</u>	<u>(45,043)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	70,715	7,100	-	76,200
Transfers out	(21,037)	-	-	-	-
Total other financing sources (uses)	<u>(21,037)</u>	<u>70,715</u>	<u>7,100</u>	<u>-</u>	<u>76,200</u>
Net Change in Fund Balance	<u>(16,227)</u>	<u>22,636</u>	<u>12,239</u>	<u>-</u>	<u>31,157</u>
Fund Balance, beginning of year	16,227	25,170	4,268	-	32,713
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 47,806</u>	<u>\$ 16,507</u>	<u>\$ -</u>	<u>\$ 63,870</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	ADRC - Aging	RSVP	Administrative Aging	Foster Grandparents Program	Community Health Clinic
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	69,388	128,189	59,224	206,393	1,083,427
Charges for services	-	-	-	-	865,619
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	53,668	-	29,950	183,064
Total Revenues	<u>69,388</u>	<u>181,857</u>	<u>59,224</u>	<u>236,343</u>	<u>2,132,110</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	1,528,026
Supplies/services/materials, etc.	-	-	-	-	450,451
Social and Economic Services:					
Personal services	14,417	150,618	64,431	71,613	-
Supplies/services/materials, etc.	7,593	54,973	15,926	178,125	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>22,010</u>	<u>205,591</u>	<u>80,357</u>	<u>249,738</u>	<u>1,978,477</u>
Excess of revenues over (under) expenditures	<u>47,378</u>	<u>(23,734)</u>	<u>(21,133)</u>	<u>(13,395)</u>	<u>153,633</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	11,000	33,814	21,243	38
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>11,000</u>	<u>33,814</u>	<u>21,243</u>	<u>38</u>
Net Change in Fund Balance	<u>47,378</u>	<u>(12,734)</u>	<u>12,681</u>	<u>7,848</u>	<u>153,671</u>
Fund Balance, beginning of year	-	(3,547)	933	2,195	31,187
Fund Balance, end of year	<u>\$ 47,378</u>	<u>\$ (16,281)</u>	<u>\$ 13,614</u>	<u>\$ 10,043</u>	<u>\$ 184,858</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	Totals
REVENUES	
Taxes and special assessments	\$ 7,437,349
Licenses and permits	123,830
Intergovernmental	6,078,576
Charges for services	2,723,072
Fines and forfeitures	31,578
Investment income	11,053
Miscellaneous	649,684
Total Revenues	17,055,142
EXPENDITURES	
Current:	
General Government:	
Personal services	742,700
Supplies/services/materials, etc.	257,152
Public Safety:	
Personal services	1,124,826
Supplies/services/materials, etc.	885,274
Public Works:	
Personal services	2,504,195
Supplies/services/materials, etc.	1,893,420
Public Health:	
Personal services	3,432,595
Supplies/services/materials, etc.	1,583,515
Social and Economic Services:	
Personal services	1,379,835
Supplies/services/materials, etc.	1,001,765
Culture and Recreation:	
Personal services	38,219
Supplies/services/materials, etc.	468,418
Housing and Community Development:	
Personal services	229,357
Supplies/services/materials, etc.	41,615
Conservation of Natural Resources:	
Personal services	19,518
Supplies/services/materials, etc.	1,697
Miscellaneous	294,347
Capital Expenditures	220,008
Debt Service:	
Principal	6,921
Interest	1,122
Total Expenditures	16,126,499
Excess of revenues over (under) expenditures	928,643
OTHER FINANCING SOURCES (USES)	
Transfers in	1,482,099
Transfers out	(2,212,871)
Total other financing sources (uses)	(730,772)
Net Change in Fund Balance	197,871
Fund Balance, beginning of year	2,989,921
Fund Balance, end of year	\$ 3,187,792

(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, 2010

	ROAD			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,675,672	\$ 1,675,672	\$ 1,421,719	\$ (253,953)
Licenses and permits	3,200	3,200	4,822	1,622
Intergovernmental	47,000	47,000	92,339	45,339
Charges for services	-	-	80	80
Fines and forfeitures	-	-	-	-
Investment income	-	-	605	605
Miscellaneous	4,000	4,000	5,231	1,231
Total Revenues	<u>1,729,872</u>	<u>1,729,872</u>	<u>1,524,796</u>	<u>(205,076)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	1,130,719	1,130,719	1,130,229	490
Supplies/services/materials, etc.	814,200	814,200	616,637	197,563
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,944,919</u>	<u>1,944,919</u>	<u>1,746,866</u>	<u>198,053</u>
Excess of revenues over (under) expenditures	<u>(215,047)</u>	<u>(215,047)</u>	<u>(222,070)</u>	<u>(7,023)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	389,486	389,486	374,494	(14,992)
Transfers out	(234,000)	(234,000)	(234,000)	-
Total other financing sources (uses)	<u>155,486</u>	<u>155,486</u>	<u>140,494</u>	<u>(14,992)</u>
Net Change in Fund Balance	<u>\$ (59,561)</u>	<u>\$ (59,561)</u>	<u>(81,576)</u>	<u>\$ (22,015)</u>
Fund Balance, beginning of year			229,739	
Fund Balance, end of year			<u>\$ 148,163</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	POOR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 1,492	\$ 1,492
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,492</u>	<u>1,492</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,492</u>	<u>1,492</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,585)	(1,585)	(1,585)	-
Total other financing sources (uses)	<u>(1,585)</u>	<u>(1,585)</u>	<u>(1,585)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,585)</u>	<u>\$ (1,585)</u>	<u>(93)</u>	<u>\$ 1,492</u>
Fund Balance, beginning of year			1,585	
Fund Balance, end of year			<u>\$ 1,492</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	BRIDGE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,524,282	\$ 1,524,282	\$ 1,479,095	\$ (45,187)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,457	1,457
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	10,000	10,000	783	(9,217)
Miscellaneous	-	-	-	-
Total Revenues	<u>1,534,282</u>	<u>1,534,282</u>	<u>1,481,335</u>	<u>(52,947)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	899,163	899,163	914,431	(15,268)
Supplies/services/materials, etc.	791,240	791,240	498,343	292,897
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,690,403</u>	<u>1,690,403</u>	<u>1,412,774</u>	<u>277,629</u>
Excess of revenues over (under) expenditures	<u>(156,121)</u>	<u>(156,121)</u>	<u>68,561</u>	<u>224,682</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	39,742	39,742	39,579	(163)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>39,742</u>	<u>39,742</u>	<u>39,579</u>	<u>(163)</u>
Net Change in Fund Balance	<u>\$ (116,379)</u>	<u>\$ (116,379)</u>	<u>108,140</u>	<u>\$ 224,519</u>
Fund Balance, beginning of year			291,010	
Fund Balance, end of year			<u>\$ 399,150</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	WEED CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 353,509	\$ 353,509	\$ 357,445	\$ 3,936
Licenses and permits	-	-	-	-
Intergovernmental	287	287	7,824	7,537
Charges for services	198,846	198,846	147,566	(51,280)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	3,000	3,000	128	(2,872)
Total Revenues	<u>555,642</u>	<u>555,642</u>	<u>512,963</u>	<u>(42,679)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	409,003	409,003	407,654	1,349
Supplies/services/materials, etc.	221,360	221,360	178,856	42,504
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	25,000	25,000	8,473	16,527
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>655,363</u>	<u>655,363</u>	<u>594,983</u>	<u>60,380</u>
Excess of revenues over (under) expenditures	<u>(99,721)</u>	<u>(99,721)</u>	<u>(82,020)</u>	<u>17,701</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,516	8,516	8,481	(35)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>8,516</u>	<u>8,516</u>	<u>8,481</u>	<u>(35)</u>
Net Change in Fund Balance	<u>\$ (91,205)</u>	<u>\$ (91,205)</u>	<u>(73,539)</u>	<u>\$ 17,666</u>
Fund Balance, beginning of year			158,168	
Fund Balance, end of year			<u>\$ 84,629</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	PREDITORY ANIMAL CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,400	\$ 2,400	\$ 2,419	\$ 19
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,400</u>	<u>2,400</u>	<u>2,419</u>	<u>19</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,174	3,174	2,608	566
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,174</u>	<u>3,174</u>	<u>2,608</u>	<u>566</u>
Excess of revenues over (under) expenditures	<u>(774)</u>	<u>(774)</u>	<u>(189)</u>	<u>585</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (774)</u>	<u>\$ (774)</u>	<u>(189)</u>	<u>\$ 585</u>
Fund Balance, beginning of year			1,555	
Fund Balance, end of year			<u>\$ 1,366</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	STATE FAIR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 821,206	\$ 821,206	\$ 803,618	\$ (17,588)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	802	802
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	433	433
Miscellaneous	-	-	-	-
Total Revenues	<u>821,206</u>	<u>821,206</u>	<u>804,853</u>	<u>(16,353)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	500	500	-	500
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Excess of revenues over (under) expenditures	<u>820,706</u>	<u>820,706</u>	<u>804,853</u>	<u>(15,853)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(727,362)	(727,362)	(727,362)	-
Total other financing sources (uses)	<u>(727,362)</u>	<u>(727,362)</u>	<u>(727,362)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 93,344</u>	<u>\$ 93,344</u>	<u>77,491</u>	<u>\$ (15,853)</u>
Fund Balance, beginning of year			(8,096)	
Fund Balance, end of year			<u>\$ 69,395</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	DISTRICT COURT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 401,200	\$ 401,200	\$ 403,706	\$ 2,506
Licenses and permits	-	-	-	-
Intergovernmental	-	-	392	392
Charges for services	44,750	44,750	50,435	5,685
Fines and forfeitures	-	-	3,857	3,857
Investment income	-	-	463	463
Miscellaneous	-	-	58	58
Total Revenues	445,950	445,950	458,911	12,961
EXPENDITURES				
Current:				
General Government:				
Personal services	493,893	493,893	502,229	(8,336)
Supplies/services/materials, etc.	138,644	138,644	92,002	46,642
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	632,537	632,537	594,231	38,306
Excess of revenues over (under) expenditures	(186,587)	(186,587)	(135,320)	51,267
OTHER FINANCING SOURCES (USES)				
Transfers in	31,226	31,226	31,098	(128)
Transfers out	-	-	-	-
Total other financing sources (uses)	31,226	31,226	31,098	(128)
Net Change in Fund Balance	\$ (155,361)	\$ (155,361)	(104,222)	\$ 51,139
Fund Balance, beginning of year			227,901	
Fund Balance, end of year			\$ 123,679	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COMPREHENSIVE INSURANCE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 131,948	\$ 131,948	\$ 146,213	\$ 14,265
Licenses and permits	-	-	-	-
Intergovernmental	-	-	110	110
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>131,948</u>	<u>131,948</u>	<u>146,323</u>	<u>14,375</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	700,000	600,000	294,347	305,653
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>700,000</u>	<u>600,000</u>	<u>294,347</u>	<u>305,653</u>
Excess of revenues over (under) expenditures	<u>(568,052)</u>	<u>(468,052)</u>	<u>(148,024)</u>	<u>320,028</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (568,052)</u>	<u>\$ (468,052)</u>	<u>(148,024)</u>	<u>\$ 320,028</u>
Fund Balance, beginning of year			256,897	
Fund Balance, end of year			<u>\$ 108,873</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MOSQUITO CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 383,785	\$ 383,785	\$ 379,103	\$ (4,682)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	343	343
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	2,000	2,000	128	(1,872)
Total Revenues	<u>385,785</u>	<u>385,785</u>	<u>379,574</u>	<u>(6,211)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	275,420	275,420	260,516	14,904
Supplies/services/materials, etc.	232,600	232,600	191,281	41,319
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	17,500	17,500	17,127	373
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>525,520</u>	<u>525,520</u>	<u>468,924</u>	<u>56,596</u>
Excess of revenues over (under) expenditures	<u>(139,735)</u>	<u>(139,735)</u>	<u>(89,350)</u>	<u>50,385</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	11,355	11,355	11,308	(47)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>11,355</u>	<u>11,355</u>	<u>11,308</u>	<u>(47)</u>
Net Change in Fund Balance	<u>\$ (128,380)</u>	<u>\$ (128,380)</u>	<u>(78,042)</u>	<u>\$ 50,338</u>
Fund Balance, beginning of year			179,790	
Fund Balance, end of year			<u>\$ 101,748</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	PARKS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	16	16
Miscellaneous	-	-	-	-
Total Revenues	-	-	16	16
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	4,304	4,304	-	4,304
Supplies/services/materials, etc.	3,706	3,706	1,688	2,018
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	8,010	8,010	1,688	6,322
Excess of revenues over (under) expenditures	(8,010)	(8,010)	(1,672)	6,338
OTHER FINANCING SOURCES (USES)				
Transfers in	5,005	5,005	5,005	-
Transfers out	-	-	-	-
Total other financing sources (uses)	5,005	5,005	5,005	-
Net Change in Fund Balance	\$ (3,005)	\$ (3,005)	3,333	\$ 6,338
Fund Balance, beginning of year			4,384	
Fund Balance, end of year			<u>\$ 7,717</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	LIBRARY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 250,378	\$ 250,378	\$ 203,478	\$ (46,900)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>250,378</u>	<u>250,378</u>	<u>203,478</u>	<u>(46,900)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	46,199	46,199	38,219	7,980
Supplies/services/materials, etc.	203,321	203,321	203,206	115
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>249,520</u>	<u>249,520</u>	<u>241,425</u>	<u>8,095</u>
Excess of revenues over (under) expenditures	<u>858</u>	<u>858</u>	<u>(37,947)</u>	<u>(38,805)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,677	5,677	5,654	(23)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,677</u>	<u>5,677</u>	<u>5,654</u>	<u>(23)</u>
Net Change in Fund Balance	<u>\$ 6,535</u>	<u>\$ 6,535</u>	<u>(32,293)</u>	<u>\$ (38,828)</u>
Fund Balance, beginning of year			20,818	
Fund Balance, end of year			<u>\$ (11,475)</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	EMERGENCY MEDICAL SERVICE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 107,791	\$ 107,791	\$ 105,670	\$ (2,121)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	98	98
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>107,791</u>	<u>107,791</u>	<u>105,768</u>	<u>(2,023)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	26,806	26,806	24,993	1,813
Supplies/services/materials, etc.	92,200	92,200	44,171	48,029
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>119,006</u>	<u>119,006</u>	<u>69,164</u>	<u>49,842</u>
Excess of revenues over (under) expenditures	<u>(11,215)</u>	<u>(11,215)</u>	<u>36,604</u>	<u>47,819</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,839	2,839	2,827	(12)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,839</u>	<u>2,839</u>	<u>2,827</u>	<u>(12)</u>
Net Change in Fund Balance	<u>\$ (8,376)</u>	<u>\$ (8,376)</u>	<u>39,431</u>	<u>\$ 47,807</u>
Fund Balance, beginning of year			21,062	
Fund Balance, end of year			<u>\$ 60,493</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	FOUR SEASONS ARENA			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 1,892	\$ 1,892
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	40	40
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,932</u>	<u>1,932</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,932</u>	<u>1,932</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(18,702)	(18,702)	(18,702)	-
Total other financing sources (uses)	<u>(18,702)</u>	<u>(18,702)</u>	<u>(18,702)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (18,702)</u>	<u>\$ (18,702)</u>	<u>(16,770)</u>	<u>\$ 1,932</u>
Fund Balance, beginning of year			18,702	
Fund Balance, end of year			<u>\$ 1,932</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, 2010

	PLANNING BOARD			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 255,765	\$ 255,765	\$ 203,914	\$ (51,851)
Licenses and permits	15,450	15,450	18,000	2,550
Intergovernmental	-	-	-	-
Charges for services	13,000	13,000	6,278	(6,722)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	691	691
Total Revenues	284,215	284,215	228,883	(55,332)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	243,531	243,531	229,357	14,174
Supplies/services/materials, etc.	66,531	66,531	41,615	24,916
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	310,062	310,062	270,972	39,090
Excess of revenues over (under) expenditures	(25,847)	(25,847)	(42,089)	(16,242)
OTHER FINANCING SOURCES (USES)				
Transfers in	14,194	14,194	14,135	(59)
Transfers out	-	-	-	-
Total other financing sources (uses)	14,194	14,194	14,135	(59)
Net Change in Fund Balance	\$ (11,653)	\$ (11,653)	(27,954)	\$ (16,301)
Fund Balance, beginning of year			43,878	
Fund Balance, end of year			\$ 15,924	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	HEALTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 332,884	\$ 332,884	\$ 262,257	\$ (70,627)
Licenses and permits	61,825	61,825	92,141	30,316
Intergovernmental	264,500	264,500	271,483	6,983
Charges for services	330,300	330,300	406,904	76,604
Fines and forfeitures	-	-	-	-
Investment income	3,000	3,000	562	(2,438)
Miscellaneous	-	-	325	325
Total Revenues	<u>992,509</u>	<u>992,509</u>	<u>1,033,672</u>	<u>41,163</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	618,733	612,733	535,559	77,174
Supplies/services/materials, etc.	479,595	509,595	442,662	66,933
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,098,328</u>	<u>1,122,328</u>	<u>978,221</u>	<u>144,107</u>
Excess of revenues over (under) expenditures	<u>(105,819)</u>	<u>(129,819)</u>	<u>55,451</u>	<u>185,270</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	52,359	52,359	54,109	1,750
Transfers out	(115,678)	(91,678)	(81,966)	9,712
Total other financing sources (uses)	<u>(63,319)</u>	<u>(39,319)</u>	<u>(27,857)</u>	<u>11,462</u>
Net Change in Fund Balance	<u>\$ (169,138)</u>	<u>\$ (169,138)</u>	<u>27,594</u>	<u>\$ 196,732</u>
Fund Balance, beginning of year			222,305	
Fund Balance, end of year			<u>\$ 249,899</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MENTAL HEALTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 68,956	\$ 68,956	\$ 68,804	\$ (152)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	67	67
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>68,956</u>	<u>68,956</u>	<u>68,871</u>	<u>(85)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	81,090	81,090	79,451	1,639
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>81,090</u>	<u>81,090</u>	<u>79,451</u>	<u>1,639</u>
Excess of revenues over (under) expenditures	<u>(12,134)</u>	<u>(12,134)</u>	<u>(10,580)</u>	<u>1,554</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,134)</u>	<u>\$ (12,134)</u>	<u>(10,580)</u>	<u>\$ 1,554</u>
Fund Balance, beginning of year			17,630	
Fund Balance, end of year			<u>\$ 7,050</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SENIOR CITIZENS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 238,483	\$ 238,483	\$ 232,383	\$ (6,100)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	224	224
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>238,483</u>	<u>238,483</u>	<u>232,607</u>	<u>(5,876)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>238,483</u>	<u>238,483</u>	<u>232,607</u>	<u>(5,876)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(220,072)	(220,072)	(220,072)	-
Total other financing sources (uses)	<u>(220,072)</u>	<u>(220,072)</u>	<u>(220,072)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 18,411</u>	<u>\$ 18,411</u>	<u>12,535</u>	<u>\$ (5,876)</u>
Fund Balance, beginning of year			4,857	
Fund Balance, end of year			<u>\$ 17,392</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MEDICAID WAIVER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	140,000	144,200	157,702	13,502
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	107,000	107,000	96,696	(10,304)
Total Revenues	247,000	251,200	254,398	3,198
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	192,871	197,071	198,864	(1,793)
Supplies/services/materials, etc.	54,155	54,155	51,381	2,774
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	(1)	1
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	247,026	251,226	250,244	982
Excess of revenues over (under) expenditures	(26)	(26)	4,154	4,180
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (26)	\$ (26)	4,154	\$ 4,180
Fund Balance, beginning of year			9,782	
Fund Balance, end of year			<u>\$ 13,936</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COUNTY EXTENSION SERVICES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 225,675	\$ 225,675	\$ 220,654	\$ (5,021)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	220	220
Charges for services	-	-	482	482
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>225,675</u>	<u>225,675</u>	<u>221,356</u>	<u>(4,319)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	68,046	68,046	69,119	(1,073)
Supplies/services/materials, etc.	174,040	174,040	168,510	5,530
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>242,086</u>	<u>242,086</u>	<u>237,629</u>	<u>4,457</u>
Excess of revenues over (under) expenditures	<u>(16,411)</u>	<u>(16,411)</u>	<u>(16,273)</u>	<u>138</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,677	5,677	5,654	(23)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,677</u>	<u>5,677</u>	<u>5,654</u>	<u>(23)</u>
Net Change in Fund Balance	<u>\$ (10,734)</u>	<u>\$ (10,734)</u>	<u>(10,619)</u>	<u>\$ 115</u>
Fund Balance, beginning of year			35,400	
Fund Balance, end of year			<u>\$ 24,781</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SPECIAL TRANSPORTATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 181,847	\$ 181,847	\$ 180,274	\$ (1,573)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	170	170
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	18,000	18,000	9,059	(8,941)
Total Revenues	<u>199,847</u>	<u>199,847</u>	<u>189,503</u>	<u>(10,344)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	135,828	135,828	157,571	(21,743)
Supplies/services/materials, etc.	51,270	51,270	35,290	15,980
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	45,000	45,000	25,227	19,773
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>232,098</u>	<u>232,098</u>	<u>218,088</u>	<u>14,010</u>
Excess of revenues over (under) expenditures	<u>(32,251)</u>	<u>(32,251)</u>	<u>(28,585)</u>	<u>3,666</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,258	4,258	4,241	(17)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>4,258</u>	<u>4,258</u>	<u>4,241</u>	<u>(17)</u>
Net Change in Fund Balance	<u>\$ (27,993)</u>	<u>\$ (27,993)</u>	<u>(24,344)</u>	<u>\$ 3,649</u>
Fund Balance, beginning of year			45,854	
Fund Balance, end of year			<u>\$ 21,510</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	RURAL FIRE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 222	\$ 222
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>222</u>	<u>222</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	32,136	32,136	19,673	12,463
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>32,136</u>	<u>32,136</u>	<u>19,673</u>	<u>12,463</u>
Excess of revenues over (under) expenditures	<u>(32,136)</u>	<u>(32,136)</u>	<u>(19,451)</u>	<u>12,685</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (32,136)</u>	<u>\$ (32,136)</u>	<u>(19,451)</u>	<u>\$ 12,685</u>
Fund Balance, beginning of year			32,136	
Fund Balance, end of year			<u>\$ 12,685</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MEDICAL SERVICES			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 1,163	\$ 1,163
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,163</u>	<u>1,163</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,163</u>	<u>1,163</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(13,615)	(13,615)	(13,615)	-
Total other financing sources (uses)	<u>(13,615)</u>	<u>(13,615)</u>	<u>(13,615)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (13,615)</u>	<u>\$ (13,615)</u>	<u>(12,452)</u>	<u>\$ 1,163</u>
Fund Balance, beginning of year			13,615	
Fund Balance, end of year			<u>\$ 1,163</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MUSEUMS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 269,949	\$ 269,949	\$ 261,335	\$ (8,614)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	245	245
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>269,949</u>	<u>269,949</u>	<u>261,580</u>	<u>(8,369)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	259,126	259,126	259,086	40
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>259,126</u>	<u>259,126</u>	<u>259,086</u>	<u>40</u>
Excess of revenues over (under) expenditures	<u>10,823</u>	<u>10,823</u>	<u>2,494</u>	<u>(8,329)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 10,823</u>	<u>\$ 10,823</u>	<u>2,494</u>	<u>\$ (8,329)</u>
Fund Balance, beginning of year			16,189	
Fund Balance, end of year			<u>\$ 18,683</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	EMPLOYEE RETIREMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 2,171	\$ 2,171
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,171</u>	<u>2,171</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,171</u>	<u>2,171</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(18,923)	(18,923)	(18,923)	-
Total other financing sources (uses)	<u>(18,923)</u>	<u>(18,923)</u>	<u>(18,923)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (18,923)</u>	<u>\$ (18,923)</u>	<u>(16,752)</u>	<u>\$ 2,171</u>
Fund Balance, beginning of year			18,923	
Fund Balance, end of year			<u>\$ 2,171</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	GROUP INSURANCE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 1,681	\$ 1,681
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	9,842	9,842
Total Revenues	-	-	11,523	11,523
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	11,523	11,523
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(56,541)	(56,541)	(56,541)	-
Total other financing sources (uses)	(56,541)	(56,541)	(56,541)	-
Net Change in Fund Balance	\$ (56,541)	\$ (56,541)	(45,018)	\$ 11,523
Fund Balance, beginning of year			56,541	
Fund Balance, end of year			<u>\$ 11,523</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	PERMISSIVE MEDICAL LEVY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 669,503	\$ 669,503	\$ 665,599	\$ (3,904)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	654	654
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>669,503</u>	<u>669,503</u>	<u>666,253</u>	<u>(3,250)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>669,503</u>	<u>669,503</u>	<u>666,253</u>	<u>(3,250)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(738,067)	(738,067)	(735,035)	3,032
Total other financing sources (uses)	<u>(738,067)</u>	<u>(738,067)</u>	<u>(735,035)</u>	<u>3,032</u>
Net Change in Fund Balance	<u>\$ (68,564)</u>	<u>\$ (68,564)</u>	<u>(68,782)</u>	<u>\$ (218)</u>
Fund Balance, beginning of year			68,782	
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, 2010

	WINDY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	5,000	5,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	5,000	5,000	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,120	6,120	1,582	4,538
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,120	6,120	1,582	4,538
Excess of revenues over (under) expenditures	(1,120)	(1,120)	3,418	4,538
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (1,120)	\$ (1,120)	3,418	\$ 4,538
Fund Balance, beginning of year			1,120	
Fund Balance, end of year			\$ 4,538	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	DRUG FORFEITURE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	40,000	40,000	-	(40,000)
Investment income	-	-	683	683
Miscellaneous	10,000	10,000	10,663	663
Total Revenues	50,000	50,000	11,346	(38,654)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	5,000	5,000	-	5,000
Supplies/services/materials, etc.	12,750	12,750	21,665	(8,915)
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	71,358	71,358	-	71,358
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	89,108	89,108	21,665	67,443
Excess of revenues over (under) expenditures	(39,108)	(39,108)	(10,319)	28,789
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	3,929	3,929
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	3,929	3,929
Net Change in Fund Balance	\$ (39,108)	\$ (39,108)	(6,390)	\$ 32,718
Fund Balance, beginning of year			39,108	
Fund Balance, end of year			\$ 32,718	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	FEDERAL EQUITABLE SHARE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,000	8,000	-	(8,000)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	32	32
Miscellaneous	-	-	-	-
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>32</u>	<u>(7,968)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	5,000	5,000	-	5,000
Supplies/services/materials, etc.	3,000	3,000	2,386	614
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	12,283	12,283	-	12,283
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>20,283</u>	<u>20,283</u>	<u>2,386</u>	<u>17,897</u>
Excess of revenues over (under) expenditures	<u>(12,283)</u>	<u>(12,283)</u>	<u>(2,354)</u>	<u>9,929</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,283)</u>	<u>\$ (12,283)</u>	<u>(2,354)</u>	<u>\$ 9,929</u>
Fund Balance, beginning of year			12,283	
Fund Balance, end of year			<u>\$ 9,929</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, 2010

	CDBG REVOLVING LOAN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	7,436	7,436
Miscellaneous	-	-	-	-
Total Revenues	-	-	7,436	7,436
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	168,236	168,236	-	168,236
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	168,236	168,236	-	168,236
Excess of revenues over (under) expenditures	(168,236)	(168,236)	7,436	175,672
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (168,236)	\$ (168,236)	7,436	\$ 175,672
Fund Balance, beginning of year			170,784	
Fund Balance, end of year			\$ 178,220	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	RECORDS PRESERVATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	105,000	105,000	107,250	2,250
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>105,000</u>	<u>105,000</u>	<u>107,250</u>	<u>2,250</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	112,253	112,253	115,737	(3,484)
Supplies/services/materials, etc.	86,000	86,000	80,506	5,494
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	15,000	15,000	14,906	94
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>213,253</u>	<u>213,253</u>	<u>211,149</u>	<u>2,104</u>
Excess of revenues over (under) expenditures	<u>(108,253)</u>	<u>(108,253)</u>	<u>(103,899)</u>	<u>4,354</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	102,784	102,784	102,749	(35)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>102,784</u>	<u>102,784</u>	<u>102,749</u>	<u>(35)</u>
Net Change in Fund Balance	<u>\$ (5,469)</u>	<u>\$ (5,469)</u>	<u>(1,150)</u>	<u>\$ 4,319</u>
Fund Balance, beginning of year			5,469	
Fund Balance, end of year			<u>\$ 4,319</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	JAIL IMPROVEMENT AND EDUCATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	38,504	38,504	38,482	22
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	38,504	38,504	38,482	22
Excess of revenues over (under) expenditures	(38,504)	(38,504)	(38,482)	22
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (38,504)	\$ (38,504)	(38,482)	\$ 22
Fund Balance, beginning of year			38,504	
Fund Balance, end of year			<u>\$ 22</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	#6 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 560	\$ 560	\$ 563	\$ 3
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>560</u>	<u>560</u>	<u>563</u>	<u>3</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	677	677	451	226
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>677</u>	<u>677</u>	<u>451</u>	<u>226</u>
Excess of revenues over (under) expenditures	<u>(117)</u>	<u>(117)</u>	<u>112</u>	<u>229</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (117)</u>	<u>\$ (117)</u>	<u>112</u>	<u>\$ 229</u>
Fund Balance, beginning of year			211	
Fund Balance, end of year			<u>\$ 323</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

#13 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 381	\$ 381	\$ 382	\$ 1
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	381	381	382	1
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	512	512	340	172
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	512	512	340	172
Excess of revenues over (under) expenditures	(131)	(131)	42	173
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (131)	\$ (131)	42	\$ 173
Fund Balance, beginning of year			173	
Fund Balance, end of year			\$ 215	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

#17 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 4,935	\$ 4,935	\$ 5,115	\$ 180
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	4,935	4,935	5,115	180
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	6,333	6,333	4,215	2,118
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	6,333	6,333	4,215	2,118
Excess of revenues over (under) expenditures	(1,398)	(1,398)	900	2,298
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (1,398)	\$ (1,398)	900	\$ 2,298
Fund Balance, beginning of year			2,060	
Fund Balance, end of year			\$ 2,960	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	#21 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 636	\$ 636	\$ 827	\$ 191
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>636</u>	<u>636</u>	<u>827</u>	<u>191</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	685	685	452	233
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>685</u>	<u>685</u>	<u>452</u>	<u>233</u>
Excess of revenues over (under) expenditures	<u>(49)</u>	<u>(49)</u>	<u>375</u>	<u>424</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (49)</u>	<u>\$ (49)</u>	<u>375</u>	<u>\$ 424</u>
Fund Balance, beginning of year			51	
Fund Balance, end of year			<u>\$ 426</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

#23 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 15,946	\$ 15,946	\$ 16,112	\$ 166
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,946</u>	<u>15,946</u>	<u>16,112</u>	<u>166</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	25,000	25,000	14,749	10,251
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>14,749</u>	<u>10,251</u>
Excess of revenues over (under) expenditures	<u>(9,054)</u>	<u>(9,054)</u>	<u>1,363</u>	<u>10,417</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (9,054)</u>	<u>\$ (9,054)</u>	<u>1,363</u>	<u>\$ 10,417</u>
Fund Balance, beginning of year			14,238	
Fund Balance, end of year			<u>\$ 15,601</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	GIBSON FLATS O & M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 2,768	\$ 2,768
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,768</u>	<u>2,768</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	43,482	43,482	-	43,482
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>43,482</u>	<u>43,482</u>	<u>-</u>	<u>43,482</u>
Excess of revenues over (under) expenditures	<u>(43,482)</u>	<u>(43,482)</u>	<u>2,768</u>	<u>46,250</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (43,482)</u>	<u>\$ (43,482)</u>	<u>2,768</u>	<u>\$ 46,250</u>
Fund Balance, beginning of year			43,482	
Fund Balance, end of year			<u>\$ 46,250</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	PARK GARDEN O & M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 1,398	\$ 1,398
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,398</u>	<u>1,398</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	10,551	10,551	-	10,551
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>10,551</u>	<u>10,551</u>	<u>-</u>	<u>10,551</u>
Excess of revenues over (under) expenditures	<u>(10,551)</u>	<u>(10,551)</u>	<u>1,398</u>	<u>11,949</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (10,551)</u>	<u>\$ (10,551)</u>	<u>1,398</u>	<u>\$ 11,949</u>
Fund Balance, beginning of year			10,551	
Fund Balance, end of year			<u>\$ 11,949</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	GANNON / FLOOD ROAD O&M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 521	\$ 521
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>521</u>	<u>521</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	21,368	21,368	-	21,368
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>21,368</u>	<u>21,368</u>	<u>-</u>	<u>21,368</u>
Excess of revenues over (under) expenditures	<u>(21,368)</u>	<u>(21,368)</u>	<u>521</u>	<u>21,889</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (21,368)</u>	<u>\$ (21,368)</u>	<u>521</u>	<u>\$ 21,889</u>
Fund Balance, beginning of year			21,368	
Fund Balance, end of year			<u>\$ 21,889</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	WHTTAIL LANE O&M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 3,266	\$ 3,266
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>3,266</u>	<u>3,266</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	6,971	6,971	4,270	2,701
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>6,971</u>	<u>6,971</u>	<u>4,270</u>	<u>2,701</u>
Excess of revenues over (under) expenditures	<u>(6,971)</u>	<u>(6,971)</u>	<u>(1,004)</u>	<u>5,967</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,971)</u>	<u>\$ (6,971)</u>	<u>(1,004)</u>	<u>\$ 5,967</u>
Fund Balance, beginning of year			6,971	
Fund Balance, end of year			<u>\$ 5,967</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	ALCOHOL REHABILITATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	162,238	162,238	78,489	(83,749)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>162,238</u>	<u>162,238</u>	<u>78,489</u>	<u>(83,749)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	162,238	162,238	78,489	83,749
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>162,238</u>	<u>162,238</u>	<u>78,489</u>	<u>83,749</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
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, 2010

	ALCOHOL TRAFFIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	35,000	35,000	39,591	4,591
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>39,591</u>	<u>4,591</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	2,350	2,350	1,315	1,035
Supplies/services/materials, etc.	32,500	32,500	29,244	3,256
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>34,850</u>	<u>34,850</u>	<u>30,559</u>	<u>4,291</u>
Excess of revenues over (under) expenditures	<u>150</u>	<u>150</u>	<u>9,032</u>	<u>8,882</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 150</u>	<u>\$ 150</u>	<u>9,032</u>	<u>\$ 8,882</u>
Fund Balance, beginning of year			7,038	
Fund Balance, end of year			<u>\$ 16,070</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	GASOLINE TAX			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	212,009	212,009	201,980	(10,029)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>212,009</u>	<u>212,009</u>	<u>201,980</u>	<u>(10,029)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	159,472	159,472	159,389	83
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>159,472</u>	<u>159,472</u>	<u>159,389</u>	<u>83</u>
Excess of revenues over (under) expenditures	<u>52,537</u>	<u>52,537</u>	<u>42,591</u>	<u>(9,946)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 7,537</u>	<u>\$ 7,537</u>	<u>(2,409)</u>	<u>\$ (9,946)</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ (2,409)</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	CULTURAL TRUST GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	4,438	4,438	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	4,438	4,438	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	4,438	4,438	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	4,438	4,438	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			-	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MOTOR VEHICLE DISPOSAL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	113,204	113,204	113,204	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	113,204	113,204	113,204	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	53,650	53,650	51,881	1,769
Supplies/services/materials, etc.	46,222	46,222	10,709	35,513
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	99,872	99,872	62,590	37,282
Excess of revenues over (under) expenditures	13,332	13,332	50,614	37,282
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	22,144	22,144
Transfers out	(13,930)	(13,930)	-	13,930
Total other financing sources (uses)	(13,930)	(13,930)	22,144	36,074
Net Change in Fund Balance	\$ (598)	\$ (598)	72,758	\$ 73,356
Fund Balance, beginning of year			-	
Fund Balance, end of year			\$ 72,758	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	ROAD CLEAN-UP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	315,000	52,796	(262,204)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>315,000</u>	<u>52,796</u>	<u>(262,204)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	359,000	71,092	287,908
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>359,000</u>	<u>71,092</u>	<u>287,908</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(44,000)</u>	<u>(18,296)</u>	<u>25,704</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	44,000	44,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>44,000</u>	<u>44,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>25,704</u>	<u>\$ 25,704</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 25,704</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	WEED TRUST			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	29,446	128,864	60,269	(68,595)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>29,446</u>	<u>128,864</u>	<u>60,269</u>	<u>(68,595)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	24,946	119,929	56,167	63,762
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	9,286	9,286	-	9,286
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>34,232</u>	<u>129,215</u>	<u>56,167</u>	<u>73,048</u>
Excess of revenues over (under) expenditures	<u>(4,786)</u>	<u>(351)</u>	<u>4,102</u>	<u>4,453</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (4,786)</u>	<u>\$ (351)</u>	<u>4,102</u>	<u>\$ 4,453</u>
Fund Balance, beginning of year			11,229	
Fund Balance, end of year			<u>\$ 15,331</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SUN RIVER VALLEY DITCH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	692	692	-	692
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	692	692	-	692
Excess of revenues over (under) expenditures	(692)	(692)	-	692
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (692)	\$ (692)	-	\$ 692
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, 2010

	HEALTH DEPARTMENT STATE GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	31,440	7,890	(23,550)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	31,440	7,890	(23,550)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	16,900	6,807	10,093
Supplies/services/materials, etc.	-	14,540	-	14,540
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	31,440	6,807	24,633
Excess of revenues over (under) expenditures	-	-	1,083	1,083
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	1,083	\$ 1,083
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 1,083</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COUNTY LAND INFORMATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	19,000	19,000	19,422	422
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>19,000</u>	<u>19,000</u>	<u>19,422</u>	<u>422</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	43,100	43,100	20,639	22,461
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>43,100</u>	<u>43,100</u>	<u>20,639</u>	<u>22,461</u>
Excess of revenues over (under) expenditures	<u>(24,100)</u>	<u>(24,100)</u>	<u>(1,217)</u>	<u>22,883</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (24,100)</u>	<u>\$ (24,100)</u>	<u>(1,217)</u>	<u>\$ 22,883</u>
Fund Balance, beginning of year			29,994	
Fund Balance, end of year			<u>\$ 28,777</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COMMUNITY DECAY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 90	\$ 90
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>90</u>	<u>90</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	64,349	64,349	5,574	58,775
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>64,349</u>	<u>64,349</u>	<u>5,574</u>	<u>58,775</u>
Excess of revenues over (under) expenditures	<u>(64,349)</u>	<u>(64,349)</u>	<u>(5,484)</u>	<u>58,865</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (64,349)</u>	<u>\$ (64,349)</u>	<u>(5,484)</u>	<u>\$ 58,865</u>
Fund Balance, beginning of year			64,349	
Fund Balance, end of year			<u>\$ 58,865</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	TOBACCO			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	89,274	89,274	89,274	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>89,274</u>	<u>89,274</u>	<u>89,274</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	86,556	72,858	63,570	9,288
Supplies/services/materials, etc.	51,868	73,809	60,250	13,559
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>138,424</u>	<u>146,667</u>	<u>123,820</u>	<u>22,847</u>
Excess of revenues over (under) expenditures	<u>(49,150)</u>	<u>(57,393)</u>	<u>(34,546)</u>	<u>22,847</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (49,150)</u>	<u>\$ (57,393)</u>	<u>(34,546)</u>	<u>\$ 22,847</u>
Fund Balance, beginning of year			55,934	
Fund Balance, end of year			<u>\$ 21,388</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COMP CANCER CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	43,750	53,750	53,750	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>43,750</u>	<u>53,750</u>	<u>53,750</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	27,621	34,221	35,739	(1,518)
Supplies/services/materials, etc.	28,633	32,033	4,671	27,362
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>56,254</u>	<u>66,254</u>	<u>40,410</u>	<u>25,844</u>
Excess of revenues over (under) expenditures	<u>(12,504)</u>	<u>(12,504)</u>	<u>13,340</u>	<u>25,844</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,504)</u>	<u>\$ (12,504)</u>	<u>13,340</u>	<u>\$ 25,844</u>
Fund Balance, beginning of year			15,233	
Fund Balance, end of year			<u>\$ 28,573</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	HEALTH DEPARTMENT GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	25,000	25,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	25,000	25,000	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	17,220	16,835	385
Supplies/services/materials, etc.	-	7,780	3,294	4,486
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	25,000	20,129	4,871
Excess of revenues over (under) expenditures	-	-	4,871	4,871
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	4,871	\$ 4,871
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 4,871</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	JUVENILE DETENTION CENTER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	20,887	20,887	20,250	(637)
Charges for services	738,300	738,300	1,101,095	362,795
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	13,000	23,000	15,882	(7,118)
Total Revenues	<u>772,187</u>	<u>782,187</u>	<u>1,137,227</u>	<u>355,040</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	1,035,450	1,056,512	1,051,345	5,167
Supplies/services/materials, etc.	277,228	292,228	286,368	5,860
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	17,607	17,607	17,607	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,330,285</u>	<u>1,366,347</u>	<u>1,355,320</u>	<u>11,027</u>
Excess of revenues over (under) expenditures	<u>(558,098)</u>	<u>(584,160)</u>	<u>(218,093)</u>	<u>366,067</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	623,936	649,998	406,116	(243,882)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>623,936</u>	<u>649,998</u>	<u>406,116</u>	<u>(243,882)</u>
Net Change in Fund Balance	<u>\$ 65,838</u>	<u>\$ 65,838</u>	<u>188,023</u>	<u>\$ 122,185</u>
Fund Balance, beginning of year			(31,932)	
Fund Balance, end of year			<u>\$ 156,091</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MEDICAL ALERT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,000	3,000	2,222	(778)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	4,000	4,000	2,435	(1,565)
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>4,657</u>	<u>(2,343)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	9,972	9,972	4,808	5,164
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>9,972</u>	<u>9,972</u>	<u>4,808</u>	<u>5,164</u>
Excess of revenues over (under) expenditures	<u>(2,972)</u>	<u>(2,972)</u>	<u>(151)</u>	<u>2,821</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,972)</u>	<u>\$ (2,972)</u>	<u>(151)</u>	<u>\$ 2,821</u>
Fund Balance, beginning of year			2,972	
Fund Balance, end of year			<u>\$ 2,821</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	TRAFFIC SAFETY CONTRACT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	8,500	3,356	(5,144)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	8,500	3,356	(5,144)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	8,500	3,356	5,144
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	8,500	3,356	5,144
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>-\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	FOREST SERVICE TITLE III			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	26,233	26,233
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>26,233</u>	<u>26,233</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	31,132	31,132	3,826	27,306
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>31,132</u>	<u>31,132</u>	<u>3,826</u>	<u>27,306</u>
Excess of revenues over (under) expenditures	<u>(31,132)</u>	<u>(31,132)</u>	<u>22,407</u>	<u>53,539</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (31,132)</u>	<u>\$ (31,132)</u>	<u>22,407</u>	<u>\$ 53,539</u>
Fund Balance, beginning of year			31,132	
Fund Balance, end of year			<u>\$ 53,539</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	PARENTING WISELY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	31,812	31,812	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	31,812	31,812	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	31,812	31,812	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	31,812	31,812	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			-	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COUNTY ATTORNEY GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	106,712	106,712	58,959	(47,753)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>106,712</u>	<u>106,712</u>	<u>58,959</u>	<u>(47,753)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	121,747	121,747	124,734	(2,987)
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>121,747</u>	<u>121,747</u>	<u>124,734</u>	<u>(2,987)</u>
Excess of revenues over (under) expenditures	<u>(15,035)</u>	<u>(15,035)</u>	<u>(65,775)</u>	<u>(50,740)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	40,000	40,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (15,035)</u>	<u>\$ 24,965</u>	<u>(25,775)</u>	<u>\$ (50,740)</u>
Fund Balance, beginning of year			31,647	
Fund Balance, end of year			<u>\$ 5,872</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	HIDTA GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	1,919	1,919	-	1,919
Interest	2,010	2,010	-	2,010
Total Expenditures	<u>3,929</u>	<u>3,929</u>	<u>-</u>	<u>3,929</u>
Excess of revenues over (under) expenditures	<u>(3,929)</u>	<u>(3,929)</u>	<u>-</u>	<u>3,929</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(3,929)	(3,929)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,929)</u>	<u>(3,929)</u>
Net Change in Fund Balance	<u>\$ (3,929)</u>	<u>\$ (3,929)</u>	<u>(3,929)</u>	<u>\$ -</u>
Fund Balance, beginning of year			3,929	
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, 2010

	CRIME CONTROL - JUVENILE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	208,648	208,648	208,648	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>208,648</u>	<u>208,648</u>	<u>208,648</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	208,656	208,656	208,648	8
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>208,656</u>	<u>208,656</u>	<u>208,648</u>	<u>8</u>
Excess of revenues over (under) expenditures	<u>(8)</u>	<u>(8)</u>	<u>-</u>	<u>8</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(26,062)	(26,062)	-
Total other financing sources (uses)	<u>-</u>	<u>(26,062)</u>	<u>(26,062)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (8)</u>	<u>\$ (26,070)</u>	<u>(26,062)</u>	<u>\$ 8</u>
Fund Balance, beginning of year			26,062	
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, 2010

	VICTIM WITNESS PROGRAM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	40,000	40,000	27,721	(12,279)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>27,721</u>	<u>(12,279)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	40,000	40,000	27,721	12,279
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>27,721</u>	<u>12,279</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
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, 2010

	BOAT SAFETY ENFORCEMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	9,600	9,600	9,600	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	8,357	8,357	737	7,620
Supplies/services/materials, etc.	2,610	2,610	501	2,109
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>10,967</u>	<u>10,967</u>	<u>1,238</u>	<u>9,729</u>
Excess of revenues over (under) expenditures	<u>(1,367)</u>	<u>(1,367)</u>	<u>8,362</u>	<u>9,729</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,367)</u>	<u>\$ (1,367)</u>	<u>8,362</u>	<u>\$ 9,729</u>
Fund Balance, beginning of year			2,152	
Fund Balance, end of year			<u>\$ 10,514</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COMMODITIES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	36,757	36,757	29,916	(6,841)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>36,757</u>	<u>36,757</u>	<u>29,916</u>	<u>(6,841)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	19,298	19,298	18,981	317
Supplies/services/materials, etc.	17,459	17,459	10,935	6,524
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>36,757</u>	<u>36,757</u>	<u>29,916</u>	<u>6,841</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
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, 2010

	ROCKY MOUNTAIN HIDTA			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	125,766	251,532	106,276	(145,256)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>125,766</u>	<u>251,532</u>	<u>106,276</u>	<u>(145,256)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	48,501	97,401	47,751	49,650
Supplies/services/materials, etc.	63,155	126,310	49,398	76,912
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	9,782	21,483	6,921	14,562
Interest	-	2,010	1,122	888
Total Expenditures	<u>121,438</u>	<u>247,204</u>	<u>105,192</u>	<u>142,012</u>
Excess of revenues over (under) expenditures	<u>4,328</u>	<u>4,328</u>	<u>1,084</u>	<u>(3,244)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 4,328</u>	<u>\$ 4,328</u>	<u>1,084</u>	<u>\$ (3,244)</u>
Fund Balance, beginning of year			(983)	
Fund Balance, end of year			<u>\$ 101</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	HOMELAND SECURITY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	150,623	150,623	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	150,623	150,623	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	150,623	150,623	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	150,623	150,623	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			-	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	CDBG SPONSORED GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	26,221	76,648	76,648	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>26,221</u>	<u>76,648</u>	<u>76,648</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	28,425	78,852	78,852	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>28,425</u>	<u>78,852</u>	<u>78,852</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(2,204)</u>	<u>(2,204)</u>	<u>(2,204)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,204)</u>	<u>\$ (2,204)</u>	<u>(2,204)</u>	<u>\$ -</u>
Fund Balance, beginning of year			2,204	
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, 2010

	OEA GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	184,341	356,212	198,701	(157,511)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	24,465	-	(24,465)
Total Revenues	<u>184,341</u>	<u>380,677</u>	<u>198,701</u>	<u>(181,976)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	39,605	-	39,605
Supplies/services/materials, etc.	192,471	349,202	198,898	150,304
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>192,471</u>	<u>388,807</u>	<u>198,898</u>	<u>189,909</u>
Excess of revenues over (under) expenditures	<u>(8,130)</u>	<u>(8,130)</u>	<u>(197)</u>	<u>7,933</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (8,130)</u>	<u>\$ (8,130)</u>	<u>(197)</u>	<u>\$ 7,933</u>
Fund Balance, beginning of year			8,130	
Fund Balance, end of year			<u>\$ 7,933</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SPONSORED CTEP GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	210,724	210,724	83,588	(127,136)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>210,724</u>	<u>210,724</u>	<u>83,588</u>	<u>(127,136)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	147,953	147,953	62,423	85,530
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>147,953</u>	<u>147,953</u>	<u>62,423</u>	<u>85,530</u>
Excess of revenues over (under) expenditures	<u>62,771</u>	<u>62,771</u>	<u>21,165</u>	<u>(41,606)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 62,771</u>	<u>\$ 62,771</u>	<u>21,165</u>	<u>\$ (41,606)</u>
Fund Balance, beginning of year			9,242	
Fund Balance, end of year			<u>\$ 30,407</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	FETAL ALCOHOL SPECTRUM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	29,500	29,500	31,094	1,594
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>29,500</u>	<u>29,500</u>	<u>31,094</u>	<u>1,594</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	28,006	28,006	28,006	-
Supplies/services/materials, etc.	1,494	1,494	1,493	1
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>29,500</u>	<u>29,500</u>	<u>29,499</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,595</u>	<u>1,595</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	609	609	-	(609)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>609</u>	<u>609</u>	<u>-</u>	<u>(609)</u>
Net Change in Fund Balance	<u>\$ 609</u>	<u>\$ 609</u>	<u>1,595</u>	<u>\$ 986</u>
Fund Balance, beginning of year			(609)	
Fund Balance, end of year			<u>\$ 986</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SAFE KIDS SAFE COMMUNITIES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	10,000	28,521	16,549	(11,972)
Charges for services	1,835	1,835	1,540	(295)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	11,002	11,002	4,159	(6,843)
Total Revenues	22,837	41,358	22,248	(19,110)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	9,579	22,320	13,691	8,629
Supplies/services/materials, etc.	17,323	21,818	5,563	16,255
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	26,902	44,138	19,254	24,884
Excess of revenues over (under) expenditures	(4,065)	(2,780)	2,994	5,774
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (4,065)	\$ (2,780)	2,994	\$ 5,774
Fund Balance, beginning of year			4,065	
Fund Balance, end of year			\$ 7,059	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SUBDIVISION REVIEW			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	8,000	8,000	8,867	867
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	8,000	8,000	8,867	867
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	20,000	20,000	8,616	11,384
Supplies/services/materials, etc.	1,060	1,060	548	512
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	21,060	21,060	9,164	11,896
Excess of revenues over (under) expenditures	(13,060)	(13,060)	(297)	12,763
OTHER FINANCING SOURCES (USES)				
Transfers in	13,060	13,060	-	(13,060)
Transfers out	-	-	-	-
Total other financing sources (uses)	13,060	13,060	-	(13,060)
Net Change in Fund Balance	\$ -	\$ -	(297)	\$ (297)
Fund Balance, beginning of year			2,346	
Fund Balance, end of year			\$ 2,049	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	NUTRITION AND PHYSICAL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	17,040	17,040	17,040	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>17,040</u>	<u>17,040</u>	<u>17,040</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	10,225	10,225	8,959	1,266
Supplies/services/materials, etc.	6,815	6,815	1,078	5,737
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>17,040</u>	<u>17,040</u>	<u>10,037</u>	<u>7,003</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>7,003</u>	<u>7,003</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>7,003</u>	<u>\$ 7,003</u>
Fund Balance, beginning of year			420	
Fund Balance, end of year			<u>\$ 7,423</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	BIOTERRORISM GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	70,068	434,130	407,542	(26,588)
Charges for services	-	-	29	29
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>70,068</u>	<u>434,130</u>	<u>407,571</u>	<u>(26,559)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	83,961	235,447	137,765	97,682
Supplies/services/materials, etc.	131,376	337,452	129,252	208,200
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	6,500	12,628	(6,128)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>215,337</u>	<u>579,399</u>	<u>279,645</u>	<u>299,754</u>
Excess of revenues over (under) expenditures	<u>(145,269)</u>	<u>(145,269)</u>	<u>127,926</u>	<u>273,195</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (145,269)</u>	<u>\$ (145,269)</u>	<u>127,926</u>	<u>\$ 273,195</u>
Fund Balance, beginning of year			145,369	
Fund Balance, end of year			<u>\$ 273,295</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	WEED & SEED			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,057	1,057	1,057	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,057</u>	<u>1,057</u>	<u>1,057</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(1,057)</u>	<u>(1,057)</u>	<u>(1,057)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,057)</u>	<u>\$ (1,057)</u>	<u>(1,057)</u>	<u>\$ -</u>
Fund Balance, beginning of year			1,057	
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, 2010

	OPPORTUNITIES, INC.			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	132,527	12,647	(119,880)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	132,527	12,647	(119,880)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	113,727	9,872	103,855
Supplies/services/materials, etc.	-	18,800	2,775	16,025
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	132,527	12,647	119,880
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			-	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	CANCER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	110,800	106,380	120,480	14,100
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>110,800</u>	<u>106,380</u>	<u>120,480</u>	<u>14,100</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	67,789	78,349	66,968	11,381
Supplies/services/materials, etc.	168,600	182,781	30,058	152,723
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>236,389</u>	<u>261,130</u>	<u>97,026</u>	<u>164,104</u>
Excess of revenues over (under) expenditures	<u>(125,589)</u>	<u>(154,750)</u>	<u>23,454</u>	<u>178,204</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (125,589)</u>	<u>\$ (154,750)</u>	<u>23,454</u>	<u>\$ 178,204</u>
Fund Balance, beginning of year			48,064	
Fund Balance, end of year			<u>\$ 71,518</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	AIR POLLUTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	19,234	19,234	15,064	(4,170)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>19,234</u>	<u>19,234</u>	<u>15,064</u>	<u>(4,170)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	22,037	22,037	19,518	2,519
Supplies/services/materials, etc.	1,697	1,697	1,697	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>23,734</u>	<u>23,734</u>	<u>21,215</u>	<u>2,519</u>
Excess of revenues over (under) expenditures	<u>(4,500)</u>	<u>(4,500)</u>	<u>(6,151)</u>	<u>(1,651)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,500	4,500	7,072	2,572
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>4,500</u>	<u>4,500</u>	<u>7,072</u>	<u>2,572</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>921</u>	<u>\$ 921</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 921</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SAFE ROUTES TO SCHOOL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	(3,861)	(3,861)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>(3,861)</u>	<u>(3,861)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,651	3,651	1,991	1,660
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,651</u>	<u>3,651</u>	<u>1,991</u>	<u>1,660</u>
Excess of revenues over (under) expenditures	<u>(3,651)</u>	<u>(3,651)</u>	<u>(5,852)</u>	<u>(2,201)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,201	2,201
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,201</u>	<u>2,201</u>
Net Change in Fund Balance	<u>\$ (3,651)</u>	<u>\$ (3,651)</u>	<u>(3,651)</u>	<u>\$ -</u>
Fund Balance, beginning of year			3,651	
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, 2010

	INSTITUTIONAL CONTROLS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	163,023	163,023	5,413	(157,610)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	163,023	163,023	5,413	(157,610)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	24,094	24,094	4,685	19,409
Supplies/services/materials, etc.	138,929	138,929	728	138,201
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	163,023	163,023	5,413	157,610
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			-	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	PUBLIC WATER SUPPLY SYSTEM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	(157)	(157)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	(157)	(157)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	(157)	(157)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	157	157
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	157	157
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			-	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	WOMEN INFANTS & CHILDREN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	115,418	452,557	375,538	(77,019)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	25	25
Total Revenues	<u>115,418</u>	<u>452,557</u>	<u>375,563</u>	<u>(76,994)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	91,944	401,587	339,417	62,170
Supplies/services/materials, etc.	17,622	46,463	26,910	19,553
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>109,566</u>	<u>448,050</u>	<u>366,327</u>	<u>81,723</u>
Excess of revenues over (under) expenditures	<u>5,852</u>	<u>4,507</u>	<u>9,236</u>	<u>4,729</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,706	2,706	-	(2,706)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,706</u>	<u>2,706</u>	<u>-</u>	<u>(2,706)</u>
Net Change in Fund Balance	<u>\$ 8,558</u>	<u>\$ 7,213</u>	<u>9,236</u>	<u>\$ 2,023</u>
Fund Balance, beginning of year			(8,558)	
Fund Balance, end of year			<u>\$ 678</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	MT PCA			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	13	13	-	13
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	13	13	-	13
Excess of revenues over (under) expenditures	(13)	(13)	-	13
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (13)	\$ (13)	-	\$ 13
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, 2010

	MATERNAL & CHILD HEALTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	193,612	193,612	206,024	12,412
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	279	279	-	(279)
Total Revenues	<u>193,891</u>	<u>193,891</u>	<u>206,024</u>	<u>12,133</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	259,072	259,072	251,591	7,481
Supplies/services/materials, etc.	18,362	18,362	16,594	1,768
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>277,434</u>	<u>277,434</u>	<u>268,185</u>	<u>9,249</u>
Excess of revenues over (under) expenditures	<u>(83,543)</u>	<u>(83,543)</u>	<u>(62,161)</u>	<u>21,382</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	118,538	118,538	77,036	(41,502)
Transfers out	(21,759)	(21,759)	(9,042)	12,717
Total other financing sources (uses)	<u>96,779</u>	<u>96,779</u>	<u>67,994</u>	<u>(28,785)</u>
Net Change in Fund Balance	<u>\$ 13,236</u>	<u>\$ 13,236</u>	<u>5,833</u>	<u>\$ (7,403)</u>
Fund Balance, beginning of year			28,672	
Fund Balance, end of year			<u>\$ 34,505</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	SUICIDE PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	10,000	10,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	2,716	6,100	3,203	2,897
Supplies/services/materials, etc.	1,000	7,616	492	7,124
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,716</u>	<u>13,716</u>	<u>3,695</u>	<u>10,021</u>
Excess of revenues over (under) expenditures	<u>(3,716)</u>	<u>(3,716)</u>	<u>6,305</u>	<u>10,021</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (3,716)</u>	<u>\$ (3,716)</u>	<u>6,305</u>	<u>\$ 10,021</u>
Fund Balance, beginning of year			3,716	
Fund Balance, end of year			<u>\$ 10,021</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	HIV CONSORTIUM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	14,466	30,566	12,491	(18,075)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>14,466</u>	<u>30,566</u>	<u>12,491</u>	<u>(18,075)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	15,566	29,781	8,583	21,198
Supplies/services/materials, etc.	817	2,702	330	2,372
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>16,383</u>	<u>32,483</u>	<u>8,913</u>	<u>23,570</u>
Excess of revenues over (under) expenditures	<u>(1,917)</u>	<u>(1,917)</u>	<u>3,578</u>	<u>5,495</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,917)</u>	<u>\$ (1,917)</u>	<u>3,578</u>	<u>\$ 5,495</u>
Fund Balance, beginning of year			1,917	
Fund Balance, end of year			<u>\$ 5,495</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	FETAL ALCOHOL SYNDROME			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	33,000	28,519	(4,481)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	33,000	28,519	(4,481)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	30,063	28,364	1,699
Supplies/services/materials, etc.	1,587	4,524	869	3,655
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,587	34,587	29,233	5,354
Excess of revenues over (under) expenditures	(1,587)	(1,587)	(714)	873
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (1,587)	\$ (1,587)	(714)	\$ 873
Fund Balance, beginning of year			1,587	
Fund Balance, end of year			\$ 873	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	IMMUNIZATION PROJECT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	49,178	60,606	47,248	(13,358)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	325	325	-	(325)
Total Revenues	49,503	60,931	47,248	(13,683)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	47,212	56,441	36,850	19,591
Supplies/services/materials, etc.	28,251	30,450	2,050	28,400
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	75,463	86,891	38,900	47,991
Excess of revenues over (under) expenditures	(25,960)	(25,960)	8,348	34,308
OTHER FINANCING SOURCES (USES)				
Transfers in	2,126	2,126	-	(2,126)
Transfers out	-	-	-	-
Total other financing sources (uses)	2,126	2,126	-	(2,126)
Net Change in Fund Balance	\$ (23,834)	\$ (23,834)	8,348	\$ 32,182
Fund Balance, beginning of year			23,834	
Fund Balance, end of year			\$ 32,182	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	TUBERCULOSIS PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,000	2,000	5,000	3,000
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	2,000	2,000	5,000	3,000
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	2,647	2,647	630	2,017
Supplies/services/materials, etc.	-	-	4	(4)
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	2,647	2,647	634	2,013
Excess of revenues over (under) expenditures	(647)	(647)	4,366	5,013
OTHER FINANCING SOURCES (USES)				
Transfers in	220	220	-	(220)
Transfers out	-	-	-	-
Total other financing sources (uses)	220	220	-	(220)
Net Change in Fund Balance	\$ (427)	\$ (427)	4,366	\$ 4,793
Fund Balance, beginning of year			427	
Fund Balance, end of year			\$ 4,793	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	AIDS / HIV TESTING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	21,352	49,515	35,858	(13,657)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	21,352	49,515	35,858	(13,657)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	9,349	32,690	21,457	11,233
Supplies/services/materials, etc.	-	12,016	9,591	2,425
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,349	44,706	31,048	13,658
Excess of revenues over (under) expenditures	12,003	4,809	4,810	1
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(28,230)	(28,230)	(21,037)	7,193
Total other financing sources (uses)	(28,230)	(28,230)	(21,037)	7,193
Net Change in Fund Balance	\$ (16,227)	\$ (23,421)	(16,227)	\$ 7,194
Fund Balance, beginning of year			16,227	
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, 2010

	DIRECT SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	247,886	247,886	205,252	(42,634)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	20,000	20,000	19,022	(978)
Total Revenues	<u>267,886</u>	<u>267,886</u>	<u>224,274</u>	<u>(43,612)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	275,546	264,546	235,047	29,499
Supplies/services/materials, etc.	52,425	63,425	37,306	26,119
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>327,971</u>	<u>327,971</u>	<u>272,353</u>	<u>55,618</u>
Excess of revenues over (under) expenditures	<u>(60,085)</u>	<u>(60,085)</u>	<u>(48,079)</u>	<u>12,006</u>
OTHER FINANCING SOURCES (USES)				
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>
Net Change in Fund Balance	<u>\$ 10,630</u>	<u>\$ 10,630</u>	<u>22,636</u>	<u>\$ 12,006</u>
Fund Balance, beginning of year			25,170	
Fund Balance, end of year			<u>\$ 47,806</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	CONTRACTED SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	147,243	173,012	147,243	(25,769)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>147,243</u>	<u>173,012</u>	<u>147,243</u>	<u>(25,769)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	33,723	54,521	49,449	5,072
Supplies/services/materials, etc.	98,430	103,401	92,655	10,746
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>132,153</u>	<u>157,922</u>	<u>142,104</u>	<u>15,818</u>
Excess of revenues over (under) expenditures	<u>15,090</u>	<u>15,090</u>	<u>5,139</u>	<u>(9,951)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	7,100	7,100	7,100	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 22,190</u>	<u>\$ 22,190</u>	<u>12,239</u>	<u>\$ (9,951)</u>
Fund Balance, beginning of year			4,268	
Fund Balance, end of year			<u>\$ 16,507</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	RYAN WHITE / YELLOWSTONE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,000	15,000	16,372	1,372
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>16,372</u>	<u>1,372</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	14,514	14,514	14,514	-
Supplies/services/materials, etc.	664	1,858	1,858	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>15,178</u>	<u>16,372</u>	<u>16,372</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(178)</u>	<u>(1,372)</u>	<u>-</u>	<u>1,372</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	178	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>178</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,372)</u>	<u>-</u>	<u>\$ 1,372</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, 2010

	CONGREGATE MEALS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	549,160	549,160	564,328	15,168
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	220,000	220,000	208,658	(11,342)
Total Revenues	<u>769,160</u>	<u>769,160</u>	<u>772,986</u>	<u>3,826</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	368,962	368,962	349,725	19,237
Supplies/services/materials, etc.	363,963	363,963	344,263	19,700
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	124,923	124,923	124,041	882
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>857,848</u>	<u>857,848</u>	<u>818,029</u>	<u>39,819</u>
Excess of revenues over (under) expenditures	<u>(88,688)</u>	<u>(88,688)</u>	<u>(45,043)</u>	<u>43,645</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	76,200	76,200	76,200	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>76,200</u>	<u>76,200</u>	<u>76,200</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (12,488)</u>	<u>\$ (12,488)</u>	<u>31,157</u>	<u>\$ 43,645</u>
Fund Balance, beginning of year			32,713	
Fund Balance, end of year			<u>\$ 63,870</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	ADRC- AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	69,388	69,388	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	69,388	69,388	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	27,991	14,417	13,574
Supplies/services/materials, etc.	-	41,397	7,593	33,804
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	69,388	22,010	47,378
Excess of revenues over (under) expenditures	-	-	47,378	47,378
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	47,378	\$ 47,378
Fund Balance, beginning of year			-	
Fund Balance, end of year			\$ 47,378	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	RSVP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	128,189	128,189	128,189	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	78,877	78,877	53,668	(25,209)
Total Revenues	<u>207,066</u>	<u>207,066</u>	<u>181,857</u>	<u>(25,209)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	153,230	148,230	150,618	(2,388)
Supplies/services/materials, etc.	61,290	66,290	54,973	11,317
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>214,520</u>	<u>214,520</u>	<u>205,591</u>	<u>8,929</u>
Excess of revenues over (under) expenditures	<u>(7,454)</u>	<u>(7,454)</u>	<u>(23,734)</u>	<u>(16,280)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	11,000	11,000	11,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 3,546</u>	<u>\$ 3,546</u>	<u>(12,734)</u>	<u>\$ (16,280)</u>
Fund Balance, beginning of year			(3,547)	
Fund Balance, end of year			<u>\$ (16,281)</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	ADMINISTRATIVE AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	59,224	59,224	59,224	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>59,224</u>	<u>59,224</u>	<u>59,224</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	49,158	49,158	64,431	(15,273)
Supplies/services/materials, etc.	38,538	38,538	15,926	22,612
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>87,696</u>	<u>87,696</u>	<u>80,357</u>	<u>7,339</u>
Excess of revenues over (under) expenditures	<u>(28,472)</u>	<u>(28,472)</u>	<u>(21,133)</u>	<u>7,339</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	33,814	33,814	33,814	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>33,814</u>	<u>33,814</u>	<u>33,814</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 5,342</u>	<u>\$ 5,342</u>	<u>12,681</u>	<u>\$ 7,339</u>
Fund Balance, beginning of year			933	
Fund Balance, end of year			<u>\$ 13,614</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	FOSTER GRANDPARENTS PROGRAM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	206,393	206,393	206,393	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	30,000	30,000	29,950	(50)
Total Revenues	<u>236,393</u>	<u>236,393</u>	<u>236,343</u>	<u>(50)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	72,135	72,135	71,613	522
Supplies/services/materials, etc.	186,151	186,151	178,125	8,026
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>258,286</u>	<u>258,286</u>	<u>249,738</u>	<u>8,548</u>
Excess of revenues over (under) expenditures	<u>(21,893)</u>	<u>(21,893)</u>	<u>(13,395)</u>	<u>8,498</u>
OTHER FINANCING SOURCES (USES)				
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>
Net Change in Fund Balance	<u>\$ (650)</u>	<u>\$ (650)</u>	<u>7,848</u>	<u>\$ 8,498</u>
Fund Balance, beginning of year			2,195	
Fund Balance, end of year			<u>\$ 10,043</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2010

	COMMUNITY HEALTH CLINIC			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,010,885	2,501,459	1,083,427	(1,418,032)
Charges for services	905,743	1,386,743	865,619	(521,124)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	118,500	378,055	183,064	(194,991)
Total Revenues	2,035,128	4,266,257	2,132,110	(2,134,147)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,654,248	3,307,375	1,528,026	1,779,349
Supplies/services/materials, etc.	332,912	910,914	450,451	460,463
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,987,160	4,218,289	1,978,477	2,239,812
Excess of revenues over (under) expenditures	47,968	47,968	153,633	105,665
OTHER FINANCING SOURCES (USES)				
Transfers in	38	38	38	-
Transfers out	-	-	-	-
Total other financing sources (uses)	38	38	38	-
Net Change in Fund Balance	\$ 48,006	\$ 48,006	153,671	\$ 105,665
Fund Balance, beginning of year			31,187	
Fund Balance, end of year			\$ 184,858	

(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, 2010

	TOTAL SPECIAL REVENUE FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 7,917,691	\$ 7,917,691	\$ 7,437,349	\$ (480,342)
Licenses and permits	88,475	88,475	123,830	35,355
Intergovernmental	5,242,035	8,807,781	6,078,576	(2,729,205)
Charges for services	2,371,774	2,852,774	2,723,072	(129,702)
Fines and forfeitures	80,000	80,000	31,578	(48,422)
Investment income	13,000	13,000	11,053	(1,947)
Miscellaneous	639,983	934,003	649,684	(284,319)
Total Revenues	16,352,958	20,693,724	17,055,142	(3,638,582)
EXPENDITURES				
Current:				
General Government:				
Personal services	727,893	727,893	742,700	(14,807)
Supplies/services/materials, etc.	416,817	421,817	257,152	164,665
Public Safety:				
Personal services	1,129,114	1,199,076	1,124,826	74,250
Supplies/services/materials, etc.	801,371	1,061,961	885,274	176,687
Public Works:				
Personal services	2,492,535	2,532,140	2,504,195	27,945
Supplies/services/materials, etc.	2,394,607	3,055,748	1,893,420	1,162,328
Public Health:				
Personal services	3,352,659	5,705,197	3,432,595	2,272,602
Supplies/services/materials, etc.	2,006,523	2,969,926	1,583,515	1,386,411
Social and Economic Services:				
Personal services	1,368,797	1,405,786	1,379,835	25,951
Supplies/services/materials, etc.	1,107,693	1,170,061	1,001,765	168,296
Culture and Recreation:				
Personal services	50,503	50,503	38,219	12,284
Supplies/services/materials, etc.	466,653	471,091	468,418	2,673
Housing and Community Development:				
Personal services	243,531	243,531	229,357	14,174
Supplies/services/materials, etc.	234,767	234,767	41,615	193,152
Conservation of Natural Resources:				
Personal services	22,037	22,037	19,518	2,519
Supplies/services/materials, etc.	1,697	1,697	1,697	-
Miscellaneous	700,000	600,000	294,347	305,653
Capital Expenditures	337,957	344,457	220,008	124,449
Debt Service:				
Principal	11,701	23,402	6,921	16,481
Interest	2,010	4,020	1,122	2,898
Total Expenditures	17,868,865	22,245,110	16,126,499	6,118,611
Excess of revenues over (under) expenditures	(1,515,907)	(1,551,386)	928,643	2,480,029
OTHER FINANCING SOURCES (USES)				
Transfers in	1,659,101	1,768,985	1,482,099	(286,886)
Transfers out	(2,253,464)	(2,255,526)	(2,212,871)	42,655
Total other financing sources (uses)	(594,363)	(486,541)	(730,772)	(244,231)
Net Change in Fund Balance	\$ (2,110,270)	\$ (2,037,927)	197,871	\$ 2,235,798
Fund Balance, beginning of year			2,989,921	
Fund Balance, end of year			\$ 3,187,792	

(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, 2010**

	Fair Bonds	Adult Detention Center Bonds	Judgement Levy	RID Revolving	RID #31 Woodland Estates	RID #33 McIver Road
ASSETS						
Cash and cash equivalents	\$ 147,877	\$ 152,054	\$ 62,419	\$ 85,294	\$ -	\$ 2,492
Taxes and assessments receivable	<u>105,488</u>	<u>119,073</u>	<u>118,005</u>	<u>-</u>	<u>18,573</u>	<u>147,314</u>
Total assets	<u>\$ 253,365</u>	<u>\$ 271,127</u>	<u>\$ 180,424</u>	<u>\$ 85,294</u>	<u>\$ 18,573</u>	<u>\$ 149,806</u>
LIABILITIES						
Deferred revenue	<u>\$ 105,488</u>	<u>\$ 119,073</u>	<u>\$ 118,005</u>	<u>\$ -</u>	<u>\$ 18,573</u>	<u>\$ 147,314</u>
Total Liabilities	<u>105,488</u>	<u>119,073</u>	<u>118,005</u>	<u>-</u>	<u>18,573</u>	<u>147,314</u>
FUND BALANCES						
Restricted	-	-	-	19,707	-	-
Assigned	<u>147,877</u>	<u>152,054</u>	<u>62,419</u>	<u>65,587</u>	<u>-</u>	<u>2,492</u>
Total Fund Balances	<u>147,877</u>	<u>152,054</u>	<u>62,419</u>	<u>85,294</u>	<u>-</u>	<u>2,492</u>
Total liabilities and fund balances	<u>\$ 253,365</u>	<u>\$ 271,127</u>	<u>\$ 180,424</u>	<u>\$ 85,294</u>	<u>\$ 18,573</u>	<u>\$ 149,806</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR DEBT SERVICE FUNDS
June 30, 2010

	RID #34 Gore Hill	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive
ASSETS						
Cash and cash equivalents	\$ 20,519	\$ -	\$ 45,536	\$ 10,046	\$ 19,224	\$ 2,386
Taxes and assessments receivable	<u>105,661</u>	<u>6,969</u>	<u>121,949</u>	<u>32,687</u>	<u>101,601</u>	<u>21,182</u>
Total assets	<u>\$ 126,180</u>	<u>\$ 6,969</u>	<u>\$ 167,485</u>	<u>\$ 42,733</u>	<u>\$ 120,825</u>	<u>\$ 23,568</u>
LIABILITIES						
Deferred revenue	<u>\$ 105,661</u>	<u>\$ 6,969</u>	<u>\$ 121,949</u>	<u>\$ 32,687</u>	<u>\$ 101,601</u>	<u>\$ 21,182</u>
Total Liabilities	<u>105,661</u>	<u>6,969</u>	<u>121,949</u>	<u>32,687</u>	<u>101,601</u>	<u>21,182</u>
FUND BALANCES						
Restricted	-	-	-	-	-	-
Assigned	<u>20,519</u>	<u>-</u>	<u>45,536</u>	<u>10,046</u>	<u>19,224</u>	<u>2,386</u>
Total Fund Balances	<u>20,519</u>	<u>-</u>	<u>45,536</u>	<u>10,046</u>	<u>19,224</u>	<u>2,386</u>
Total liabilities and fund balances	<u>\$ 126,180</u>	<u>\$ 6,969</u>	<u>\$ 167,485</u>	<u>\$ 42,733</u>	<u>\$ 120,825</u>	<u>\$ 23,568</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR DEBT SERVICE FUNDS
June 30, 2010

	RID #41 Park Garden Estate	RID #42 Gannon/Flood Road	RID #43 Whitetail Lane	RID #53 Bob Marshal	Totals
ASSETS					
Cash and cash equivalents	\$ 4,787	\$ 15,560	\$ 5,028	\$ 8,354	\$ 581,576
Taxes and assessments receivable	<u>35,157</u>	<u>191,315</u>	<u>32,623</u>	<u>117,158</u>	<u>1,274,755</u>
Total assets	<u>\$ 39,944</u>	<u>\$ 206,875</u>	<u>\$ 37,651</u>	<u>\$ 125,512</u>	<u>\$ 1,856,331</u>
LIABILITIES					
Deferred revenue	<u>\$ 35,157</u>	<u>\$ 191,315</u>	<u>\$ 32,623</u>	<u>\$ 117,158</u>	<u>\$ 1,274,755</u>
Total Liabilities	<u>35,157</u>	<u>191,315</u>	<u>32,623</u>	<u>117,158</u>	<u>1,274,755</u>
FUND BALANCES					
Restricted	-	-	-	-	19,707
Assigned	<u>4,787</u>	<u>15,560</u>	<u>5,028</u>	<u>8,354</u>	<u>561,869</u>
Total Fund Balances	<u>4,787</u>	<u>15,560</u>	<u>5,028</u>	<u>8,354</u>	<u>581,576</u>
Total liabilities and fund balances	<u>\$ 39,944</u>	<u>\$ 206,875</u>	<u>\$ 37,651</u>	<u>\$ 125,512</u>	<u>\$ 1,856,331</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2010

	Fair Bonds	Adult Detention Center Bonds	Judgment Levy	RID Revolving	RID #31 Woodland Estates
REVENUES					
Taxes and special assessments	\$ 667,751	\$ 758,651	\$ 90,238	\$ (1)	\$ -
Intergovernmental	643	728	-	-	-
Investment income	804	912	-	-	2
Total Revenues	<u>669,198</u>	<u>760,291</u>	<u>90,238</u>	<u>(1)</u>	<u>2</u>
EXPENDITURES					
Current:					
Debt Service:					
Principal	515,000	595,000	-	-	-
Interest	87,556	163,134	-	-	187
Total Expenditures	<u>602,556</u>	<u>758,134</u>	<u>-</u>	<u>-</u>	<u>187</u>
Excess of revenues over (under) expenditures	<u>66,642</u>	<u>2,157</u>	<u>90,238</u>	<u>(1)</u>	<u>(185)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	40,888	-	1,911	-
Transfers out	-	-	-	-	(1,766)
Total other financing sources (uses)	<u>-</u>	<u>40,888</u>	<u>-</u>	<u>1,911</u>	<u>(1,766)</u>
Net Change in Fund Balance	<u>66,642</u>	<u>43,045</u>	<u>90,238</u>	<u>1,910</u>	<u>(1,951)</u>
Fund Balance, beginning of year	81,235	109,009	(27,819)	83,384	1,951
Fund Balance, end of year	<u>\$ 147,877</u>	<u>\$ 152,054</u>	<u>\$ 62,419</u>	<u>\$ 85,294</u>	<u>\$ -</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2010

	RID #33 Mciver Road	RID #34 Gore Hill	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky
REVENUES					
Taxes and special assessments	\$ 32,073	\$ 34,859	\$ -	\$ 40,008	\$ 8,960
Intergovernmental	-	-	-	-	-
Investment income	81	60	-	68	30
Total Revenues	<u>32,154</u>	<u>34,919</u>	<u>-</u>	<u>40,076</u>	<u>8,990</u>
EXPENDITURES					
Current:					
Debt Service:					
Principal	67,331	52,593	-	35,000	10,077
Interest	3,682	2,652	-	1,957	675
Total Expenditures	<u>71,013</u>	<u>55,245</u>	<u>-</u>	<u>36,957</u>	<u>10,752</u>
Excess of revenues over (under) expenditures	<u>(38,859)</u>	<u>(20,326)</u>	<u>-</u>	<u>3,119</u>	<u>(1,762)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(145)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(145)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(38,859)</u>	<u>(20,326)</u>	<u>(145)</u>	<u>3,119</u>	<u>(1,762)</u>
Fund Balance, beginning of year	41,351	40,845	145	42,417	11,808
Fund Balance, end of year	<u>\$ 2,492</u>	<u>\$ 20,519</u>	<u>\$ -</u>	<u>\$ 45,536</u>	<u>\$ 10,046</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2010

	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate	RID #42 Flood/Gannon Road	RID #43 Whitetail Lane
REVENUES					
Taxes and special assessments	\$ 17,844	\$ 2,665	\$ 5,955	\$ 33,259	\$ 5,776
Intergovernmental	-	-	-	-	-
Investment income	30	3	20	17	10
Total Revenues	<u>17,874</u>	<u>2,668</u>	<u>5,975</u>	<u>33,276</u>	<u>5,786</u>
EXPENDITURES					
Current:					
Debt Service:					
Principal	-	-	6,406	25,310	4,604
Interest	4,449	677	1,535	6,257	1,137
Total Expenditures	<u>4,449</u>	<u>677</u>	<u>7,941</u>	<u>31,567</u>	<u>5,741</u>
Excess of revenues over (under) expenditures	<u>13,425</u>	<u>1,991</u>	<u>(1,966)</u>	<u>1,709</u>	<u>45</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	13,425	1,991	(1,966)	1,709	45
Fund Balance, beginning of year	5,799	395	6,753	13,851	4,983
Fund Balance, end of year	<u>\$ 19,224</u>	<u>\$ 2,386</u>	<u>\$ 4,787</u>	<u>\$ 15,560</u>	<u>\$ 5,028</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2010

	RID #53	
	Bob	
	Marshal	Totals
	<u> </u>	<u> </u>
REVENUES		
Taxes and special assessments	\$ 8,172	\$ 1,706,210
Intergovernmental	-	1,371
Investment income	-	2,037
Total Revenues	<u>8,172</u>	<u>1,709,618</u>
EXPENDITURES		
Current:		
Debt Service:		
Principal	4,932	1,316,253
Interest	3,240	277,138
Total Expenditures	<u>8,172</u>	<u>1,593,391</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>116,227</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	42,799
Transfers out	-	(1,911)
Total other financing sources (uses)	<u>-</u>	<u>40,888</u>
Net Change in Fund Balance	<u>-</u>	<u>157,115</u>
Fund Balance, beginning of year	8,354	424,461
Fund Balance, end of year	<u>\$ 8,354</u>	<u>\$ 581,576</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, 2010

	FAIR BONDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 697,829	\$ 697,829	\$ 667,751	\$ (30,078)
Intergovernmental	-	-	643	643
Investment income	-	-	804	804
Total Revenues	<u>697,829</u>	<u>697,829</u>	<u>669,198</u>	<u>(28,631)</u>
EXPENDITURES				
Debt Service:				
Principal	515,000	515,000	515,000	-
Interest	98,650	98,650	87,556	11,094
Total Expenditures	<u>613,650</u>	<u>613,650</u>	<u>602,556</u>	<u>11,094</u>
Excess of revenues over (under) expenditures	<u>84,179</u>	<u>84,179</u>	<u>66,642</u>	<u>(17,537)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 84,179</u>	<u>\$ 84,179</u>	<u>66,642</u>	<u>\$ (17,537)</u>
Fund Balance, beginning of year			<u>81,235</u>	
Fund Balance, end of year			<u>\$ 147,877</u>	

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, 2010

ADULT DETENTION CENTER BONDS				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 795,510	\$ 795,510	\$ 758,651	\$ (36,859)
Intergovernmental	-	-	728	728
Investment income	-	-	912	912
Total Revenues	795,510	795,510	760,291	(35,219)
EXPENDITURES				
Debt Service:				
Principal	595,000	595,000	595,000	-
Interest	164,835	164,835	163,134	1,701
Total Expenditures	759,835	759,835	758,134	1,701
Excess of revenues over (under) expenditures	35,675	35,675	2,157	(33,518)
OTHER FINANCING SOURCES (USES)				
Transfers in	40,888	40,888	40,888	-
Transfers out	-	-	-	-
Total other financing sources (uses)	40,888	40,888	40,888	-
Net Change in Fund Balance	\$ 76,563	\$ 76,563	43,045	\$ (33,518)
Fund Balance, beginning of year			109,009	
Fund Balance, end of year			\$ 152,054	

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, 2010

	JUDGMENT LEVY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 90,238	\$ 90,238
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>90,238</u>	<u>90,238</u>
EXPENDITURES				
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>90,238</u>	<u>90,238</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>90,238</u>	<u>\$ 90,238</u>
Fund Balance, beginning of year			(27,819)	
Fund Balance, end of year			<u>\$ 62,419</u>	

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, 2010

	RID REVOLVING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ (1)	\$ (1)
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
EXPENDITURES				
Debt Service:				
Principal	83,533	83,533	-	83,533
Interest	-	-	-	-
Total Expenditures	<u>83,533</u>	<u>83,533</u>	<u>-</u>	<u>83,533</u>
Excess of revenues over (under) expenditures	<u>(83,533)</u>	<u>(83,533)</u>	<u>(1)</u>	<u>83,532</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,096	2,096	1,911	(185)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,096</u>	<u>2,096</u>	<u>1,911</u>	<u>(185)</u>
Net Change in Fund Balance	<u>\$ (81,437)</u>	<u>\$ (81,437)</u>	<u>1,910</u>	<u>\$ 83,347</u>
Fund Balance, beginning of year			83,384	
Fund Balance, end of year			<u>\$ 85,294</u>	

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, 2010

RID #31 WOODLAND ESTATES				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment income	-	2	2	-
Total Revenues	-	2	2	-
EXPENDITURES				
Debt Service:				
Principal	-	-	-	-
Interest	-	2	187	(185)
Total Expenditures	-	2	187	(185)
Excess of revenues over (under) expenditures	-	-	(185)	(185)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,951)	(1,951)	(1,766)	185
Total other financing sources (uses)	(1,951)	(1,951)	(1,766)	185
Net Change in Fund Balance	\$ (1,951)	\$ (1,951)	(1,951)	\$ -
Fund Balance, beginning of year			1,951	
Fund Balance, end of year			\$ -	

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, 2010

	RID #33 MCIVER ROAD			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 26,050	\$ 29,662	\$ 32,073	\$ 2,411
Intergovernmental	-	-	-	-
Investment income	-	-	81	81
Total Revenues	<u>26,050</u>	<u>29,662</u>	<u>32,154</u>	<u>2,492</u>
EXPENDITURES				
Debt Service:				
Principal	63,675	67,287	67,331	(44)
Interest	3,726	3,726	3,682	44
Total Expenditures	<u>67,401</u>	<u>71,013</u>	<u>71,013</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(41,351)</u>	<u>(41,351)</u>	<u>(38,859)</u>	<u>2,492</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (41,351)</u>	<u>\$ (41,351)</u>	<u>(38,859)</u>	<u>\$ 2,492</u>
Fund Balance, beginning of year			41,351	
Fund Balance, end of year			<u>\$ 2,492</u>	

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, 2010

RID #34 GORE HILL				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ 32,801	\$ 32,801	\$ 34,859	\$ 2,058
Intergovernmental	-	-	-	-
Investment income	-	-	60	60
Total Revenues	<u>32,801</u>	<u>32,801</u>	<u>34,919</u>	<u>2,118</u>
EXPENDITURES				
Debt Service:				
Principal	70,629	70,629	52,593	18,036
Interest	3,017	3,017	2,652	365
Total Expenditures	<u>73,646</u>	<u>73,646</u>	<u>55,245</u>	<u>18,401</u>
Excess of revenues over (under) expenditures	<u>(40,845)</u>	<u>(40,845)</u>	<u>(20,326)</u>	<u>20,519</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (40,845)</u>	<u>\$ (40,845)</u>	<u>(20,326)</u>	<u>\$ 20,519</u>
Fund Balance, beginning of year			40,845	
Fund Balance, end of year			<u>\$ 20,519</u>	

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, 2010

RID #35A ELK DRIVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	145	145	145	-
Total other financing sources (uses)	(145)	(145)	(145)	-
Net Change in Fund Balance	\$ (145)	\$ (145)	(145)	\$ -
Fund Balance, beginning of year			145	
Fund Balance, end of year			\$ -	

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, 2010

RID #36A FOX FARM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 36,800	\$ 36,800	\$ 40,008	\$ 3,208
Intergovernmental	-	-	-	-
Investment income	-	-	68	68
Total Revenues	36,800	36,800	40,076	3,276
EXPENDITURES				
Debt Service:				
Principal	76,376	76,376	35,000	41,376
Interest	2,841	2,841	1,957	884
Total Expenditures	79,217	79,217	36,957	42,260
Excess of revenues over (under) expenditures	(42,417)	(42,417)	3,119	45,536
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (42,417)	\$ (42,417)	3,119	\$ 45,536
Fund Balance, beginning of year			42,417	
Fund Balance, end of year			\$ 45,536	

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, 2010

RID #38 BIG SKY				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 7,550	\$ 7,550	\$ 8,960	\$ 1,410
Intergovernmental	-	-	-	-
Investment income	-	-	30	30
Total Revenues	7,550	7,550	8,990	1,440
EXPENDITURES				
Debt Service:				
Principal	18,606	18,606	10,077	8,529
Interest	752	752	675	77
Total Expenditures	19,358	19,358	10,752	8,606
Excess of revenues over (under) expenditures	(11,808)	(11,808)	(1,762)	10,046
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (11,808)	\$ (11,808)	(1,762)	\$ 10,046
Fund Balance, beginning of year			11,808	
Fund Balance, end of year			\$ 10,046	

(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, 2010

RID #39 SUN PRAIRIE ROAD				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 17,262	\$ 17,262	\$ 17,844	\$ 582
Intergovernmental	-	-	-	-
Investment income	-	-	30	30
Total Revenues	17,262	17,262	17,874	612
EXPENDITURES				
Debt Service:				
Principal	17,279	17,279	-	17,279
Interest	5,620	5,620	4,449	1,171
Total Expenditures	22,899	22,899	4,449	18,450
Excess of revenues over (under) expenditures	(5,637)	(5,637)	13,425	19,062
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (5,637)	\$ (5,637)	13,425	\$ 19,062
Fund Balance, beginning of year			5,799	
Fund Balance, end of year			\$ 19,224	

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, 2010

RID #40 HUCKLEBERRY DRIVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 5,410	\$ 5,410	\$ 2,665	\$ (2,745)
Intergovernmental	-	-	-	-
Investment income	50	50	3	(47)
Total Revenues	5,460	5,460	2,668	(2,792)
EXPENDITURES				
Debt Service:				
Principal	4,999	4,999	-	4,999
Interest	856	856	677	179
Total Expenditures	5,855	5,855	677	5,178
Excess of revenues over (under) expenditures	(395)	(395)	1,991	2,386
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (395)	\$ (395)	1,991	\$ 2,386
Fund Balance, beginning of year			395	
Fund Balance, end of year			\$ 2,386	

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, 2010

RID #41 PARK GARDEN ESTATE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 6,022	\$ 6,022	\$ 5,955	\$ (67)
Intergovernmental	-	-	-	-
Investment income	-	-	20	20
Total Revenues	6,022	6,022	5,975	(47)
EXPENDITURES				
Debt Service:				
Principal	11,239	11,239	6,406	4,833
Interest	1,535	1,535	1,535	-
Total Expenditures	12,774	12,774	7,941	4,833
Excess of revenues over (under) expenditures	(6,752)	(6,752)	(1,966)	4,786
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (6,752)	\$ (6,752)	(1,966)	\$ 4,786
Fund Balance, beginning of year			6,753	
Fund Balance, end of year			\$ 4,787	

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, 2010

RID #42 GANNON / FLOOD ROAD RID				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 32,659	\$ 32,659	\$ 33,259	\$ 600
Intergovernmental	-	-	-	-
Investment income	-	-	17	17
Total Revenues	32,659	32,659	33,276	617
EXPENDITURES				
Debt Service:				
Principal	40,100	40,100	25,310	14,790
Interest	6,410	6,410	6,257	153
Total Expenditures	46,510	46,510	31,567	14,943
Excess of revenues over (under) expenditures	(13,851)	(13,851)	1,709	15,560
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (13,851)	\$ (13,851)	1,709	\$ 15,560
Fund Balance, beginning of year			13,851	
Fund Balance, end of year			\$ 15,560	

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, 2010

RID #43 WHITETAIL LANE RID				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 5,990	\$ 5,990	\$ 5,776	\$ (214)
Intergovernmental	-	-	-	-
Investment income	-	-	10	10
Total Revenues	5,990	5,990	5,786	(204)
EXPENDITURES				
Debt Service:				
Principal	9,806	9,806	4,604	5,202
Interest	1,167	1,167	1,137	30
Total Expenditures	10,973	10,973	5,741	5,232
Excess of revenues over (under) expenditures	(4,983)	(4,983)	45	5,028
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (4,983)	\$ (4,983)	45	\$ 5,028
Fund Balance, beginning of year			4,983	
Fund Balance, end of year			\$ 5,028	

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, 2010

RID #53 BOB MARSHAL RID				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 9,000	\$ 9,000	\$ 8,172	\$ (828)
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	9,000	9,000	8,172	(828)
EXPENDITURES				
Debt Service:				
Principal	14,100	14,100	4,932	9,168
Interest	3,254	3,254	3,240	14
Total Expenditures	17,354	17,354	8,172	9,182
Excess of revenues over (under) expenditures	(8,354)	(8,354)	-	8,354
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (8,354)	\$ (8,354)	-	\$ 8,354
Fund Balance, beginning of year			8,354	
Fund Balance, end of year			\$ 8,354	

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, 2010

	TOTAL DEBT SERVICE FUNDS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,672,883	\$ 1,676,495	\$ 1,706,210	\$ 29,715
Intergovernmental	-	-	1,371	1,371
Investment income	50	52	2,037	1,985
Total Revenues	<u>1,672,933</u>	<u>1,676,547</u>	<u>1,709,618</u>	<u>33,071</u>
EXPENDITURES				
Debt Service:				
Principal	1,520,342	1,523,954	1,316,253	207,701
Interest	292,663	292,665	277,138	15,527
Total Expenditures	<u>1,813,005</u>	<u>1,816,619</u>	<u>1,593,391</u>	<u>223,228</u>
Excess of revenues over (under) expenditures	<u>(140,072)</u>	<u>(140,072)</u>	<u>116,227</u>	<u>256,299</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	42,984	42,984	42,799	(185)
Transfers out	(2,096)	(2,096)	(1,911)	185
Total other financing sources (uses)	40,888	40,888	40,888	-
Net Change in Fund Balance	<u>\$ (99,184)</u>	<u>\$ (99,184)</u>	<u>157,115</u>	<u>\$ 256,299</u>
Fund Balance, beginning of year			424,461	
Fund Balance, end of year			<u>\$ 581,576</u>	

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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.

Energy Efficiency Project – To account for the costs of the County's energy efficiency improvements for governmental funds.

Capital Improvement Grants – 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, 2010**

	Capital Building Reserve	Public Work Capital Improvement	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve
ASSETS					
Cash and cash equivalents	\$ 77,186	\$ 128,389	\$ 41,147	\$ 1,767	\$ 166,530
Other receivables	15,000	-	-	-	-
Due from other funds	-	-	-	-	88,564
Loans Receivable	-	-	-	-	-
Total assets	<u>\$ 92,186</u>	<u>\$ 128,389</u>	<u>\$ 41,147</u>	<u>\$ 1,767</u>	<u>\$ 255,094</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Assigned	92,186	128,389	41,147	1,767	255,094
Unassigned	-	-	-	-	-
Total fund balances	<u>92,186</u>	<u>128,389</u>	<u>41,147</u>	<u>1,767</u>	<u>255,094</u>
Total liabilities and fund balances	<u>\$ 92,186</u>	<u>\$ 128,389</u>	<u>\$ 41,147</u>	<u>\$ 1,767</u>	<u>\$ 255,094</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2010

	Health Department Capital Reserve	Clinic Capital Reserve	CTEP	ADC Capital Improvement	Energy Efficiency Project
ASSETS					
Cash and cash equivalents	\$ 124,638	\$ -	\$ -	\$ 150,116	\$ -
Other receivables	-	42,133	-	-	-
Due from other funds	28,067	-	-	-	-
Loans Receivable	-	-	-	-	-
Total assets	<u>\$ 152,705</u>	<u>\$ 42,133</u>	<u>\$ -</u>	<u>\$ 150,116</u>	<u>\$ -</u>
LIABILITIES					
Short-term payables	\$ -	\$ 14,066	\$ -	\$ -	\$ -
Due to other funds	-	28,067	7,707	-	80,857
Total Liabilities	<u>-</u>	<u>42,133</u>	<u>7,707</u>	<u>-</u>	<u>80,857</u>
FUND BALANCES					
Assigned	152,705	-	-	150,116	-
Unassigned	-	-	(7,707)	-	(80,857)
Total fund balances	<u>152,705</u>	<u>-</u>	<u>(7,707)</u>	<u>150,116</u>	<u>(80,857)</u>
Total liabilities and fund balances	<u>\$ 152,705</u>	<u>\$ 42,133</u>	<u>\$ -</u>	<u>\$ 150,116</u>	<u>\$ -</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2010

	Capital Improvement Grant	Totals
ASSETS		
Cash and cash equivalents	\$ -	\$ 689,773
Other receivables	171,372	228,505
Due from other funds	-	116,631
Loans Receivable	-	-
	<hr/>	<hr/>
Total assets	<u>\$ 171,372</u>	<u>\$ 1,034,909</u>
LIABILITIES		
Short-term payables	\$ -	\$ 14,066
Due to other funds	171,372	288,003
	<hr/>	<hr/>
Total Liabilities	<u>171,372</u>	<u>302,069</u>
FUND BALANCES		
Assigned	-	821,404
Unassigned	-	(88,564)
	<hr/>	<hr/>
Total fund balances	<u>-</u>	<u>732,840</u>
	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 171,372</u>	<u>\$ 1,034,909</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2010

	Capital Building Reserve	Public Works Capital Improvement	Fairgrounds Capital Improvement	County Shops	Mosquito Capital Reserve
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	19,649	-	-	-	-
Investment income	583	-	127	-	138
Miscellaneous	21,532	63,243	-	-	-
Total Revenues	<u>41,764</u>	<u>63,243</u>	<u>127</u>	<u>-</u>	<u>138</u>
EXPENDITURES					
Current:					
General Government:					
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Supplies/services/materials, etc.	-	-	102,470	-	-
Capital Expenditures	98,616	241,316	-	158,690	21,786
Total Expenditures	<u>98,616</u>	<u>241,316</u>	<u>102,470</u>	<u>158,690</u>	<u>21,786</u>
Excess of revenues over (under) expenditures	<u>(56,852)</u>	<u>(178,073)</u>	<u>(102,343)</u>	<u>(158,690)</u>	<u>(21,648)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from notes/loans/intercap	397,694	-	-	-	-
Transfers in	71,497	234,000	55,063	514,410	-
Transfers out	(417,531)	-	-	-	(23,475)
Total other financing sources (uses)	<u>51,660</u>	<u>234,000</u>	<u>55,063</u>	<u>514,410</u>	<u>(23,475)</u>
Net Change in Fund Balance	(5,192)	55,927	(47,280)	355,720	(45,123)
Fund Balance, beginning of year	97,378	72,462	88,427	(355,720)	46,890
Fund Balance, end of year	<u>\$ 92,186</u>	<u>\$ 128,389</u>	<u>\$ 41,147</u>	<u>\$ -</u>	<u>\$ 1,767</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2010

	Junk Vehicle Capital Reserve	Health Department Capital Reserve	Clinic Capital Reserve	CTEP	ADC Capital Improvement
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 176,413	\$ -	\$ -
Charges for services	-	-	-	-	-
Investment income	700	443	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>700</u>	<u>443</u>	<u>176,413</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current:					
General Government:					
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	3,760	-	-
Supplies/services/materials, etc.	-	-	135,415	-	-
Social and Economic Services:					
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Supplies/services/materials, etc.	-	-	-	-	-
Capital Expenditures	-	10,138	37,238	-	-
Total Expenditures	<u>-</u>	<u>10,138</u>	<u>176,413</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>700</u>	<u>(9,695)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from notes/loans/intercap	-	-	-	-	-
Transfers in	-	-	-	-	69,382
Transfers out	-	-	(38)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>	<u>69,382</u>
Net Change in Fund Balance	700	(9,695)	(38)	-	69,382
Fund Balance, beginning of year	254,394	162,400	38	(7,707)	80,734
Fund Balance, end of year	<u>\$ 255,094</u>	<u>\$ 152,705</u>	<u>\$ -</u>	<u>\$ (7,707)</u>	<u>\$ 150,116</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2010

	Energy Efficiency Project	Capital Improvement Grants	Totals
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 191,526	\$ 575,071	\$ 943,010
Charges for services	-	-	19,649
Investment income	-	-	1,991
Miscellaneous	-	-	84,775
Total Revenues	<u>191,526</u>	<u>575,071</u>	<u>1,049,425</u>
EXPENDITURES			
Current:			
General Government:			
Supplies/services/materials, etc.	1,359,488	-	1,359,488
Public Health:			
Personal services	-	-	3,760
Supplies/services/materials, etc.	-	-	135,415
Social and Economic Services:			
Supplies/services/materials, etc.	-	57,650	57,650
Culture and Recreation:			
Supplies/services/materials, etc.	-	-	102,470
Capital Expenditures	-	513,027	1,080,811
Total Expenditures	<u>1,359,488</u>	<u>570,677</u>	<u>2,739,594</u>
Excess of revenues over (under) expenditures	<u>(1,167,962)</u>	<u>4,394</u>	<u>(1,690,169)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from notes/loans/intercap	729,643	-	1,127,337
Transfers in	357,462	-	1,301,814
Transfers out	-	-	(441,044)
Total other financing sources (uses)	<u>1,087,105</u>	<u>-</u>	<u>1,988,107</u>
Net Change in Fund Balance	(80,857)	4,394	297,938
Fund Balance, beginning of year	-	(4,394)	434,902
Fund Balance, end of year	<u>\$ (80,857)</u>	<u>\$ -</u>	<u>\$ 732,840</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, 2010

	CAPITAL BUILDING RESERVE			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	19,649	19,649
Investment income	-	-	583	583
Miscellaneous	16,600	16,600	21,532	4,932
Total Revenues	<u>16,600</u>	<u>16,600</u>	<u>41,764</u>	<u>25,164</u>
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	175,000	175,000	98,616	76,384
Total Expenditures	<u>175,000</u>	<u>175,000</u>	<u>98,616</u>	<u>76,384</u>
Excess of revenues over (under) expenditures	<u>(158,400)</u>	<u>(158,400)</u>	<u>(56,852)</u>	<u>101,548</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	397,694	397,694	397,694	-
Transfers in	71,767	71,767	71,497	(270)
Transfers out	(397,694)	(397,694)	(417,531)	(19,837)
Total other financing sources (uses)	<u>71,767</u>	<u>71,767</u>	<u>51,660</u>	<u>(20,107)</u>
Net Change in Fund Balance	<u>\$ (86,633)</u>	<u>\$ (86,633)</u>	<u>(5,192)</u>	<u>\$ 81,441</u>
Fund Balance, beginning of year			97,378	
Fund Balance, end of year			<u>\$ 92,186</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2010

	PUBLIC WORKS CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	63,243	63,243
Total Revenues	<u>-</u>	<u>-</u>	<u>63,243</u>	<u>63,243</u>
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	306,462	306,462	241,316	65,146
Total Expenditures	<u>306,462</u>	<u>306,462</u>	<u>241,316</u>	<u>65,146</u>
Excess of revenues over (under) expenditures	<u>(306,462)</u>	<u>(306,462)</u>	<u>(178,073)</u>	<u>128,389</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	234,000	234,000	234,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>234,000</u>	<u>234,000</u>	<u>234,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (72,462)</u>	<u>\$ (72,462)</u>	<u>55,927</u>	<u>\$ 128,389</u>
Fund Balance, beginning of year			72,462	
Fund Balance, end of year			<u>\$ 128,389</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, 2010

	FAIRGROUNDS CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	127	127
Miscellaneous	-	-	-	-
Total Revenues	-	-	127	127
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	7,707	7,707	102,470	(94,763)
Capital Expenditures	143,695	143,695	-	143,695
Total Expenditures	159,109	159,109	204,940	(45,831)
Excess of revenues over (under) expenditures	(159,109)	(159,109)	(204,813)	(45,704)
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	62,975	62,975	55,063	(7,912)
Transfers out	-	-	-	-
Total other financing sources (uses)	62,975	62,975	55,063	(7,912)
Net Change in Fund Balance	\$ (96,134)	\$ (96,134)	(149,750)	\$ (53,616)
Fund Balance, beginning of year			88,427	
Fund Balance, end of year			\$ (61,323)	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUND
YEAR ENDED June 30, 2010

	COUNTY SHOPS			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	122,331	158,691	158,690	1
Total Expenditures	<u>122,331</u>	<u>158,691</u>	<u>158,690</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(122,331)</u>	<u>(158,691)</u>	<u>(158,690)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	478,050	514,410	514,410	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>478,050</u>	<u>514,410</u>	<u>514,410</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 355,719</u>	<u>\$ 355,719</u>	<u>355,720</u>	<u>\$ 1</u>
Fund Balance, beginning of year			(355,720)	
Fund Balance, end of year			<u>\$ -</u>	

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, 2010

	MOSQUITO CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	600	600	138	(462)
Miscellaneous	-	-	-	-
Total Revenues	<u>600</u>	<u>600</u>	<u>138</u>	<u>(462)</u>
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	23,745	23,745	21,786	1,959
Total Expenditures	<u>23,745</u>	<u>23,745</u>	<u>21,786</u>	<u>1,959</u>
Excess of revenues over (under) expenditures	<u>(23,145)</u>	<u>(23,145)</u>	<u>(21,648)</u>	<u>1,497</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(23,745)	(23,745)	(23,475)	270
Total other financing sources (uses)	<u>(23,745)</u>	<u>(23,745)</u>	<u>(23,475)</u>	<u>270</u>
Net Change in Fund Balance	<u>\$ (46,890)</u>	<u>\$ (46,890)</u>	<u>(45,123)</u>	<u>\$ 1,767</u>
Fund Balance, beginning of year			46,890	
Fund Balance, end of year			<u>\$ 1,767</u>	

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, 2010

	JUNK VEHICLE CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	700	700
Miscellaneous	-	-	-	-
Total Revenues	-	-	700	700
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	254,394	254,394	-	254,394
Total Expenditures	254,394	254,394	-	254,394
Excess of revenues over (under) expenditures	(254,394)	(254,394)	700	255,094
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	13,930	13,930	-	(13,930)
Transfers out	-	-	-	-
Total other financing sources (uses)	13,930	13,930	-	(13,930)
Net Change in Fund Balance	\$ (240,464)	\$ (240,464)	700	\$ 241,164
Fund Balance, beginning of year			254,394	
Fund Balance, end of year			\$ 255,094	

(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, 2010

	HEALTH DEPARTMENT CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	3,689	3,689	443	(3,246)
Miscellaneous	-	-	-	-
Total Revenues	3,689	3,689	443	(3,246)
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	166,089	166,089	10,138	155,951
Total Expenditures	166,089	166,089	10,138	155,951
Excess of revenues over (under) expenditures	(162,400)	(162,400)	(9,695)	152,705
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (162,400)	\$ (162,400)	(9,695)	\$ 152,705
Fund Balance, beginning of year			162,400	
Fund Balance, end of year			\$ 152,705	

(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, 2010

	CLINIC CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	-	438,020	176,413	(261,607)
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	438,020	176,413	(261,607)
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	38,422	3,760	34,662
Supplies/services/materials, etc.	-	206,080	135,415	70,665
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	221,468	37,238	184,230
Total Expenditures	-	465,970	176,413	289,557
Excess of revenues over (under) expenditures	-	(27,950)	-	27,950
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	27,950	-	(27,950)
Transfers out	(38)	(38)	(38)	-
Total other financing sources (uses)	(38)	27,912	(38)	(27,950)
Net Change in Fund Balance	\$ (38)	\$ (38)	(38)	\$ -
Fund Balance, beginning of year			38	
Fund Balance, end of year			<u>\$ -</u>	

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, 2010

	CTEP			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	7,707	7,707	-	(7,707)
Transfers out	-	-	-	-
Total other financing sources (uses)	7,707	7,707	-	(7,707)
Net Change in Fund Balance	\$ 7,707	\$ 7,707	-	\$ (7,707)
Fund Balance, beginning of year			(7,707)	
Fund Balance, end of year			<u>\$ (7,707)</u>	

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, 2010

	ADC CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	150,116	150,116	-	150,116
Total Expenditures	150,116	150,116	-	150,116
Excess of revenues over (under) expenditures	(150,116)	(150,116)	-	150,116
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	69,382	69,382	69,382	-
Transfers out	-	-	-	-
Total other financing sources (uses)	69,382	69,382	69,382	-
Net Change in Fund Balance	\$ (80,734)	\$ (80,734)	69,382	\$ 150,116
Fund Balance, beginning of year			80,734	
Fund Balance, end of year			\$ 150,116	

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, 2010

	ENERGY EFFICIENCY PROJECT			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	337,818	337,818	191,526	(146,292)
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>337,818</u>	<u>337,818</u>	<u>191,526</u>	<u>(146,292)</u>
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	3,112,780	3,112,780	1,359,488	1,753,292
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Total Expenditures	<u>3,112,780</u>	<u>3,112,780</u>	<u>1,359,488</u>	<u>1,753,292</u>
Excess of revenues over (under) expenditures	<u>(2,774,962)</u>	<u>(2,774,962)</u>	<u>(1,167,962)</u>	<u>1,607,000</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	2,526,127	2,526,127	729,643	(1,796,484)
Transfers in	248,835	248,835	357,462	108,627
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,774,962</u>	<u>2,774,962</u>	<u>1,087,105</u>	<u>(1,687,857)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(80,857)</u>	<u>\$ (80,857)</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ (80,857)</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, 2010

	CAPITAL IMPROVEMENT GRANTS			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	798,717	806,496	575,071	(231,425)
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>798,717</u>	<u>806,496</u>	<u>575,071</u>	<u>(231,425)</u>
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	73,618	76,780	57,650	19,130
Culture and Recreation:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	<u>720,705</u>	<u>720,705</u>	<u>513,027</u>	<u>207,678</u>
Total Expenditures	<u>794,323</u>	<u>797,485</u>	<u>570,677</u>	<u>226,808</u>
Excess of revenues over (under) expenditures	<u>4,394</u>	<u>9,011</u>	<u>4,394</u>	<u>(4,617)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(4,617)	-	4,617
Total other financing sources (uses)	-	(4,617)	-	4,617
Net Change in Fund Balance	<u>\$ 4,394</u>	<u>\$ 4,394</u>	<u>4,394</u>	<u>\$ -</u>
Fund Balance, beginning of year			(4,394)	
Fund Balance, end of year			<u>\$ -</u>	

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, 2010

	TOTAL CAPITAL PROJECT FUNDS			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 1,136,535	\$ 1,582,334	\$ 943,010	\$ (639,324)
Charges for services	-	-	19,649	19,649
Investment income	4,289	4,289	1,991	(2,298)
Miscellaneous	16,600	16,600	84,775	68,175
Total Revenues	<u>1,157,424</u>	<u>1,603,223</u>	<u>1,049,425</u>	<u>(553,798)</u>
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	3,112,780	3,112,780	1,359,488	1,753,292
Public Health:				
Personal services	-	38,422	3,760	34,662
Supplies/services/materials, etc.	-	206,080	135,415	70,665
Social and Economic Services:				
Supplies/services/materials, etc.	73,618	76,780	57,650	19,130
Culture and Recreation:				
Supplies/services/materials, etc.	7,707	7,707	102,470	(94,763)
Capital Expenditures	<u>2,062,537</u>	<u>2,320,365</u>	<u>1,080,811</u>	<u>1,239,554</u>
Total Expenditures	<u>5,256,642</u>	<u>5,762,134</u>	<u>2,739,594</u>	<u>3,022,540</u>
Excess of revenues over (under) expenditures	<u>(4,099,218)</u>	<u>(4,158,911)</u>	<u>(1,690,169)</u>	<u>2,468,742</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	2,923,821	2,923,821	1,127,337	(1,796,484)
Transfers in	1,186,646	1,250,956	1,301,814	50,858
Transfers out	(421,477)	(426,094)	(441,044)	(14,950)
Total other financing sources (uses)	<u>3,688,990</u>	<u>3,748,683</u>	<u>1,988,107</u>	<u>(1,760,576)</u>
Net Change in Fund Balance	<u>\$ (410,228)</u>	<u>\$ (410,228)</u>	<u>297,938</u>	<u>\$ 708,166</u>
Fund Balance, beginning of year			434,902	
Fund Balance, end of year			<u>\$ 732,840</u>	

INTERNAL SERVICE FUNDS

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

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

County Printer - Established to provide for printing services to County departments.

Repeater Maintenance - Established to track the costs and maintain the County's radio communication system.

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, 2010

	Intra- Governmental Gasoline	County Printer	Repeater Maintenance	Self Insurance	Totals
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ -	\$ 43,767	\$ 5,290	\$ 2,219,676	\$ 2,268,733
Current portion loans receivable	-	-	-	116,374	116,374
Due from other funds	-	-	-	796,930	796,930
Total current assets	<u>-</u>	<u>43,767</u>	<u>5,290</u>	<u>3,132,980</u>	<u>3,182,037</u>
Noncurrent assets:					
Loans receivable	-	-	-	1,353,818	1,353,818
Restricted assets:					
Restricted cash and cash equivalents	44,495	-	7,922	-	52,417
	<u>44,495</u>	<u>-</u>	<u>7,922</u>	<u>1,353,818</u>	<u>1,406,235</u>
Capital Assets:					
Machinery & Equipment	132,152	82,337	47,851	-	262,340
Less accumulated depreciation	(39,302)	(59,171)	(39,047)	-	(137,520)
Total capital assets (net accumulated depreciation)	<u>92,850</u>	<u>23,166</u>	<u>8,804</u>	<u>-</u>	<u>124,820</u>
Total noncurrent assets	<u>137,345</u>	<u>23,166</u>	<u>16,726</u>	<u>1,353,818</u>	<u>1,531,055</u>
Total assets	<u>137,345</u>	<u>66,933</u>	<u>22,016</u>	<u>4,486,798</u>	<u>4,713,092</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	-	903	-	478,879	479,782
Due to other funds	45,821	-	-	-	45,821
Total current liabilities	<u>45,821</u>	<u>903</u>	<u>-</u>	<u>478,879</u>	<u>525,603</u>
Long-term liabilities:					
Compensated absences payable	-	17,011	-	-	17,011
Total noncurrent liabilities	<u>-</u>	<u>17,011</u>	<u>-</u>	<u>-</u>	<u>17,011</u>
Total Liabilities	<u>45,821</u>	<u>17,914</u>	<u>-</u>	<u>478,879</u>	<u>542,614</u>
NET ASSETS					
Invested in capital assets, net of related debt	92,850	23,166	8,804	-	124,820
Nonspendable	-	-	-	1,353,818	1,353,818
Assigned	-	35,143	10,726	2,554,772	2,600,641
Unassigned	(1,326)	(9,290)	2,486	99,329	91,199
Total net assets	<u>\$ 91,524</u>	<u>\$ 49,019</u>	<u>\$ 22,016</u>	<u>\$ 4,007,919</u>	<u>\$ 4,170,478</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, 2010

	Intra- Governmental Gasoline	County Printer	Repeater Maintenance	Self Insurance	Totals
OPERATING REVENUES					
Internal services	\$ 329,579	\$ 101,466	\$ 14,000	\$ 2,419,099	\$ 2,864,144
Total operating revenues	<u>329,579</u>	<u>101,466</u>	<u>14,000</u>	<u>2,419,099</u>	<u>2,864,144</u>
OPERATING EXPENSES					
Personal services	-	54,292	-	-	54,292
Supplies and materials	385,340	5,821	2,715	-	393,876
Purchased services	368	1,097	4,930	4,161	10,556
Fixed charges	-	278	1,120	2,796,232	2,797,630
Depreciation	10,317	6,231	2,468	-	19,016
Total operating expenses	<u>396,025</u>	<u>67,719</u>	<u>11,233</u>	<u>2,800,393</u>	<u>3,275,370</u>
Operating income (loss)	<u>(66,446)</u>	<u>33,747</u>	<u>2,767</u>	<u>(381,294)</u>	<u>(411,226)</u>
NONOPERATING REVENUES (EXPENSES)					
Interest revenue	-	-	-	36,306	36,306
Interest expense	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,306</u>	<u>36,306</u>
Income (loss) before operating transfers	(66,446)	33,747	2,767	(344,988)	(374,920)
Operating transfers in	<u>-</u>	<u>22,664</u>	<u>-</u>	<u>-</u>	<u>22,664</u>
Increase (decrease) in net assets	(66,446)	56,411	2,767	(344,988)	(352,256)
Net Assets, beginning of year	<u>157,970</u>	<u>(7,392)</u>	<u>19,249</u>	<u>4,352,907</u>	<u>4,522,734</u>
Net Assets, end of year	<u>\$ 91,524</u>	<u>\$ 49,019</u>	<u>\$ 22,016</u>	<u>\$ 4,007,919</u>	<u>\$ 4,170,478</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2010

	Intra- Governmental Gasoline	County Printer	Repeater Maintenance	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund services provided	\$ 329,579	\$ 101,466	\$ 14,000	\$ 2,419,099	\$ 2,864,144
Payments to suppliers	(385,708)	(7,523)	(8,764)	(2,706,460)	(3,108,455)
Payments to employees	-	(54,110)	-	-	(54,110)
Net cash provided (used) by operating activities	<u>(56,129)</u>	<u>39,833</u>	<u>5,236</u>	<u>(287,361)</u>	<u>(298,421)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Short-term loan	45,821	-	-	(796,930)	(751,109)
Payment for loan receivable	-	-	-	(2,063,840)	(2,063,840)
Receipts from loans receivable	-	-	-	593,648	593,648
Transfer from other funds	-	22,664	-	-	22,664
Net cash provided (used) by noncapital financing activities	<u>45,821</u>	<u>22,664</u>	<u>-</u>	<u>(2,267,122)</u>	<u>(2,198,637)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	(19,837)	-	-	(19,837)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(19,837)</u>	<u>-</u>	<u>-</u>	<u>(19,837)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	-	-	36,306	36,306
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,306</u>	<u>36,306</u>
Net increase (decrease) in cash and cash equivalents	(10,308)	42,660	5,236	(2,518,177)	(2,480,589)
Cash and cash equivalents, July 1, 2009	54,803	1,107	7,976	4,737,853	4,801,739
Cash and cash equivalents, June 30, 2010	<u>\$ 44,495</u>	<u>\$ 43,767</u>	<u>\$ 13,212</u>	<u>\$ 2,219,676</u>	<u>\$ 2,321,150</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income	\$ (66,446)	\$ 33,747	\$ 2,767	\$ (381,294)	\$ (411,226)
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	10,317	6,231	2,469	-	19,017
(Increase) decrease in receivables	-	-	-	-	-
Increase (decrease) in Short term payables	-	(327)	-	93,933	93,606
Increase (decrease) in Due to other funds	-	-	-	-	-
Increase (decrease) Compensated absences payable	-	182	-	-	182
Total adjustments	<u>10,317</u>	<u>6,086</u>	<u>2,469</u>	<u>93,933</u>	<u>112,805</u>
Net cash provided (used) by operating activities	<u>\$ (56,129)</u>	<u>\$ 39,833</u>	<u>\$ 5,236</u>	<u>\$ (287,361)</u>	<u>\$ (298,421)</u>

TRUST AND AGENCY FUNDS

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

Private Purpose Trust Funds

Sheriff Prisoner Fund - Maintain inmate funds.

Inmate Welfare - Maintain inmate revenue and expenditure.

Human Resources - Account for cafeteria plan deposits and disbursements.

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

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

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

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.

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.

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.

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.

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.

TRUST AND AGENCY FUNDS

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.

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 - To account for fees collected in actions and 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 family interventions in the court system.

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.

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

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

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

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

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

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

TRUST AND AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Refunds - To account for real estate tax refunds.

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, 2010

	<u>Sheriff Prisoner Fund</u>	<u>Inmate Welfare</u>	<u>Human Resources</u>	<u>Justice Court New Trust</u>	<u>Justice Court Old Trust</u>	<u>Clerk of Court New Trust</u>
Assets:						
Cash and cash equivalents	<u>\$ 20,661</u>	<u>\$ 1,000</u>	<u>\$ 4,363</u>	<u>\$ 22,457</u>	<u>\$ 1,359</u>	<u>\$ 135,650</u>
Total assets	<u><u>\$ 20,661</u></u>	<u><u>\$ 1,000</u></u>	<u><u>\$ 4,363</u></u>	<u><u>\$ 22,457</u></u>	<u><u>\$ 1,359</u></u>	<u><u>\$ 135,650</u></u>
LIABILITIES AND FUND EQUITY						
Net Assets						
Held in Trust	<u>20,661</u>	<u>1,000</u>	<u>4,363</u>	<u>22,457</u>	<u>1,359</u>	<u>135,650</u>
Total Net Assets	<u>20,661</u>	<u>1,000</u>	<u>4,363</u>	<u>22,457</u>	<u>1,359</u>	<u>135,650</u>
Total liabilities and net assets	<u><u>\$ 20,661</u></u>	<u><u>\$ 1,000</u></u>	<u><u>\$ 4,363</u></u>	<u><u>\$ 22,457</u></u>	<u><u>\$ 1,359</u></u>	<u><u>\$ 135,650</u></u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUSTS, concluded
June 30, 2010

	<u>Clerk of Court Restitution</u>	<u>County Attorney Restitution</u>	<u>Emergency Aid</u>	<u>Clerk & Recorder Trust</u>	<u>Totals</u>
Assets:					
Cash and cash equivalents	<u>\$ 30,500</u>	<u>\$ 9,308</u>	<u>\$ 100</u>	<u>\$ 114,168</u>	<u>\$ 339,566</u>
Total assets	<u><u>\$ 30,500</u></u>	<u><u>\$ 9,308</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 114,168</u></u>	<u><u>\$ 339,566</u></u>
LIABILITIES AND FUND EQUITY					
Net Assets					
Held in Trust	<u>30,500</u>	<u>9,308</u>	<u>100</u>	<u>114,168</u>	<u>339,566</u>
Total Net Assets	<u>30,500</u>	<u>9,308</u>	<u>100</u>	<u>114,168</u>	<u>339,566</u>
Total liabilities and net assets	<u><u>\$ 30,500</u></u>	<u><u>\$ 9,308</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 114,168</u></u>	<u><u>\$ 339,566</u></u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED June 30, 2010

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court New Trust
REVENUES						
Fines and forfeitures	\$ -	\$ -	\$ -	\$ 781,505	\$ -	\$ 730,099
Miscellaneous	538,260	-	1,340	-	-	-
Total Revenues	<u>538,260</u>	<u>-</u>	<u>1,340</u>	<u>781,505</u>	<u>-</u>	<u>730,099</u>
EXPENDITURES						
Current:						
General Government	-	-	-	776,041	-	-
Public Safety	546,639	-	-	-	-	671,824
Total Expenditures	<u>546,639</u>	<u>-</u>	<u>-</u>	<u>776,041</u>	<u>-</u>	<u>671,824</u>
Net Change in Fund Balance	(8,379)	-	1,340	5,464	-	58,275
Net Assets, beginning of year	29,040	1,000	3,023	16,993	1,359	77,375
Net Assets, end of year	<u>\$20,661</u>	<u>\$1,000</u>	<u>\$4,363</u>	<u>\$22,457</u>	<u>\$1,359</u>	<u>\$135,650</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS, concluded
YEAR ENDED June 30, 2010

	Clerk of Court Restitution	County Attorney Restitution	Emergency Aid	Clerk & Recorder Trust	Total
REVENUES					
Fines and forfeitures	\$ 15	\$ 8,101	\$ -	\$ -	\$ 1,519,720
Miscellaneous	-	-	-	5,974	545,574
Total Revenues	<u>15</u>	<u>8,101</u>	<u>-</u>	<u>5,974</u>	<u>2,065,294</u>
EXPENDITURES					
Current:					
General Government	3,803	5,138	-	45,612	830,594
Public Safety	-	-	-	-	1,218,463
Total Expenditures	<u>3,803</u>	<u>5,138</u>	<u>-</u>	<u>45,612</u>	<u>2,049,057</u>
Net Change in Fund Balance	<u>(3,788)</u>	<u>2,963</u>	<u>-</u>	<u>(39,638)</u>	<u>16,237</u>
Net Assets, beginning of year	34,288	6,345	100	153,806	323,329
Net Assets, end of year	<u>\$30,500</u>	<u>\$9,308</u>	<u>\$100</u>	<u>\$114,168</u>	<u>\$339,566</u>

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2010**

	Sheriff Evidence	Sheriff / Coroner	Extension	Extension Community Development	Warrant Clearing Fund
ASSETS					
Cash and cash equivalents	\$ 54,000	\$ 2,464	\$ 4,949	\$ 2,665	\$ 980,968
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 54,000</u>	<u>\$ 2,464</u>	<u>\$ 4,949</u>	<u>\$ 2,665</u>	<u>\$ 980,968</u>
LIABILITIES					
Short-term payables	\$ 54,000	\$ 2,464	\$ 4,949	\$ 2,665	\$ 980,968
Due to other governments	-	-	-	-	-
Total Liabilities	<u>\$ 54,000</u>	<u>\$ 2,464</u>	<u>\$ 4,949</u>	<u>\$ 2,665</u>	<u>\$ 980,968</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	<u>Protested Taxes</u>	<u>Protested Taxes - Interest</u>	<u>Public Administrator</u>	<u>Redemptions</u>	<u>District Court Trust</u>
ASSETS					
Cash and cash equivalents	\$ 1,045,895	\$ (126,358)	\$ 5,987	\$ 51,432	\$ 55,109
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 1,045,895</u>	<u>\$ (126,358)</u>	<u>\$ 5,987</u>	<u>\$ 51,432</u>	<u>\$ 55,109</u>
LIABILITIES					
Short-term payables	\$ 1,045,895	\$ (126,358)	\$ 5,987	\$ 51,432	\$ 55,109
Due to other governments	-	-	-	-	-
Total Liabilities	<u>\$ 1,045,895</u>	<u>\$ (126,358)</u>	<u>\$ 5,987</u>	<u>\$ 51,432</u>	<u>\$ 55,109</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Construction Lien Bond	Partial Tax Payments	Tax Deed Land	Black Eagle Sewer	Black Eagle Water
ASSETS					
Cash and cash equivalents	\$ 6,129	\$ 15,002	\$ -	\$ 3,026	\$ 945
Taxes and assessments receivable	-	-	-	12,979	3,162
Other receivables	-	-	12,178	-	-
Tax deed land	-	-	60,160	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 6,129</u>	<u>\$ 15,002</u>	<u>\$ 72,338</u>	<u>\$ 16,005</u>	<u>\$ 4,107</u>
LIABILITIES					
Short-term payables	\$ 6,129	\$ 15,002	\$ 72,338	\$ -	\$ -
Due to other governments	-	-	-	16,005	4,107
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 6,129</u>	<u>\$ 15,002</u>	<u>\$ 72,338</u>	<u>\$ 16,005</u>	<u>\$ 4,107</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Cascade Utility	Fort Shaw Irrigation	Greenfield Irrigation	West Great Falls Flood Control	West Great Falls Flood Control Maintenance
ASSETS					
Cash and cash equivalents	\$ -	\$ 36,024	\$ 7,650	\$ 12,484	\$ 49,479
Taxes and assessments receivable	343	15,644	10,478	-	3,687
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 343</u>	<u>\$ 51,668</u>	<u>\$ 18,128</u>	<u>\$ 12,484</u>	<u>\$ 53,166</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	343	51,668	18,128	12,484	53,166
Total Liabilities	<u>\$ 343</u>	<u>\$ 51,668</u>	<u>\$ 18,128</u>	<u>\$ 12,484</u>	<u>\$ 53,166</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	<u>Vaughn Dike</u>	<u>Vaughn Water</u>	<u>Tax Increment District</u>	<u>Belt Fire</u>	<u>Homestead Acres Water</u>
ASSETS					
Cash and cash equivalents	\$ 18,646	\$ -	\$ (1)	\$ 24,233	\$ -
Taxes and assessments receivable	403	571	289,524	3,787	21,960
Other receivables	-	-	400	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 19,049</u>	<u>\$ 571</u>	<u>\$ 289,923</u>	<u>\$ 28,020</u>	<u>\$ 21,960</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	19,049	571	289,923	28,020	21,960
Total Liabilities	<u>\$ 19,049</u>	<u>\$ 571</u>	<u>\$ 289,923</u>	<u>\$ 28,020</u>	<u>\$ 21,960</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Sun Prairie Water	Sun River Cemetary	Black Eagle Fire District	Black Eagle Sewer Operation	Simms Sewer
ASSETS					
Cash and cash equivalents	\$ 4,415	\$ 6,597	\$ 64,645	\$ 58	\$ 10,511
Taxes and assessments receivable	-	2,405	17,954	565	6,624
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 4,415</u>	<u>\$ 9,002</u>	<u>\$ 82,599</u>	<u>\$ 623</u>	<u>\$ 17,135</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	4,415	9,002	82,599	623	17,135
Total Liabilities	<u>\$ 4,415</u>	<u>\$ 9,002</u>	<u>\$ 82,599</u>	<u>\$ 623</u>	<u>\$ 17,135</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Conservation District	Permissive Levy Transit District	Transit District	North Central Learning Resources	Upper/Lower River Road
ASSETS					
Cash and cash equivalents	\$ 1,456	\$ 5,060	\$ 1,602,714	\$ 91,665	\$ 608
Taxes and assessments receivable	6,775	7,650	105,674	-	455
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 8,231</u>	<u>\$ 12,710</u>	<u>\$ 1,708,388</u>	<u>\$ 91,665</u>	<u>\$ 1,063</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	8,231	12,710	1,708,388	91,665	1,063
Total Liabilities	<u>\$ 8,231</u>	<u>\$ 12,710</u>	<u>\$ 1,708,388</u>	<u>\$ 91,665</u>	<u>\$ 1,063</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Search and Rescue	Gore Hill Fire	Sand Coulee Fire	Simms Fire	Stockett Fire	Ulm Fire
ASSETS						
Cash and cash equivalents	\$ 771	\$ 3,103	\$ 7,271	\$ 1,953	\$ 998	\$ 1,784
Taxes and assessments receivable	4,033	3,095	21,124	1,584	5,085	5,762
Other receivables	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-
Total assets	<u>\$ 4,804</u>	<u>\$ 6,198</u>	<u>\$ 28,395</u>	<u>\$ 3,537</u>	<u>\$ 6,083</u>	<u>\$ 7,546</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	4,804	6,198	28,395	3,537	6,083	7,546
Total Liabilities	<u>\$ 4,804</u>	<u>\$ 6,198</u>	<u>\$ 28,395</u>	<u>\$ 3,537</u>	<u>\$ 6,083</u>	<u>\$ 7,546</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	<u>Vaughn Fire</u>	<u>Fort Shaw Fire</u>	<u>Monarch Rural Fire</u>	<u>Black Eagle Rural Fire</u>	<u>Deerborn Fire</u>
ASSETS					
Cash and cash equivalents	\$ 16,593	\$ 1,659	\$ 2,726	\$ 4,990	\$ 11,864
Taxes and assessments receivable	47,071	3,245	3,137	13,005	3,765
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 63,664</u>	<u>\$ 4,904</u>	<u>\$ 5,863</u>	<u>\$ 17,995</u>	<u>\$ 15,629</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	63,664	4,904	5,863	17,995	15,629
Total Liabilities	<u>\$ 63,664</u>	<u>\$ 4,904</u>	<u>\$ 5,863</u>	<u>\$ 17,995</u>	<u>\$ 15,629</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	<u>Cascade Fire</u>	<u>Sun River Fire</u>	<u>Single Moving / Special Moving Equipment</u>	<u>JP Fines & Forfeitures 50%</u>	<u>Court Information Technology</u>
ASSETS					
Cash and cash equivalents	\$ 1,026	\$ 1,200	\$ 1,140	\$ 22,312	\$ 13,728
Taxes and assessments receivable	2,160	3,600	-	-	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 3,186</u>	<u>\$ 4,800</u>	<u>\$ 1,140</u>	<u>\$ 22,312</u>	<u>\$ 13,728</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	3,186	4,800	1,140	22,312	13,728
Total Liabilities	<u>\$ 3,186</u>	<u>\$ 4,800</u>	<u>\$ 1,140</u>	<u>\$ 22,312</u>	<u>\$ 13,728</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Clerk of Court Fees	Petition for Adoption	Actions or Proceedings	Dissolution of Marriage	Legal Seperation Petition
ASSETS					
Cash and cash equivalents	\$ 20,710	\$ 600	\$ 8,190	\$ 4,590	\$ 150
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 20,710</u>	<u>\$ 600</u>	<u>\$ 8,190</u>	<u>\$ 4,590</u>	<u>\$ 150</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	20,710	600	8,190	4,590	150
Total Liabilities	<u>\$ 20,710</u>	<u>\$ 600</u>	<u>\$ 8,190</u>	<u>\$ 4,590</u>	<u>\$ 150</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Fines	Law Enforcement Act	Family Intervention	Horse Mules Per Capita	Sheep / Goat Per Capita
ASSETS					
Cash and cash equivalents	\$ 1,170	\$ 7,506	\$ 793	\$ -	\$ -
Taxes and assessments receivable	-	-	-	983	16
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 1,170</u>	<u>\$ 7,506</u>	<u>\$ 793</u>	<u>\$ 983</u>	<u>\$ 16</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	1,170	7,506	793	983	16
Total Liabilities	<u>\$ 1,170</u>	<u>\$ 7,506</u>	<u>\$ 793</u>	<u>\$ 983</u>	<u>\$ 16</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	University Millage	University Mill - Non-Levy	Tax Increment District University	State Equalization AV Tax	State Equalization Non-Levy
ASSETS					
Cash and cash equivalents	\$ 7,859	\$ 32	\$ 1	\$ 52,412	\$ 212
Taxes and assessments receivable	302,170	-	10,520	1,173,038	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 310,029</u>	<u>\$ 32</u>	<u>\$ 10,521</u>	<u>\$ 1,225,450</u>	<u>\$ 212</u>
LIABILITIES					
Short-term payables	\$ (5,253)	\$ -	\$ -	\$ -	\$ -
Due to other governments	315,282	32	10,521	1,225,450	212
Total Liabilities	<u>\$ 310,029</u>	<u>\$ 32</u>	<u>\$ 10,521</u>	<u>\$ 1,225,450</u>	<u>\$ 212</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Elementary Equalization - AV Tax	Elementary Equalization - Non-Levy	High School Equalization - AV Tax	High School Equalization - Non-Levy	Votech Millage AV Tax
ASSETS					
Cash and cash equivalents	\$ 24,360	\$ 99	\$ 16,239	\$ 135	\$ 1,965
Taxes and assessments receivable	943,513	11,832	655,782	-	44,558
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 967,873</u>	<u>\$ 11,931</u>	<u>\$ 672,021</u>	<u>\$ 135</u>	<u>\$ 46,523</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ 1
Due to other governments	967,873	11,931	672,021	135	46,522
Total Liabilities	<u>\$ 967,873</u>	<u>\$ 11,931</u>	<u>\$ 672,021</u>	<u>\$ 135</u>	<u>\$ 46,523</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Votech Millae Non-Levy	Montana Land Information	Forest Fire	School District #1	School District #3
ASSETS					
Cash and cash equivalents	\$ 8	\$ 5,672	\$ -	\$ 1,563,941	\$ 491,141
Taxes and assessments receivable	-	-	745	3,247,190	176,712
Other receivables	-	4,080	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 8</u>	<u>\$ 9,752</u>	<u>\$ 745</u>	<u>\$ 4,811,131</u>	<u>\$ 667,853</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	8	9,752	745	4,811,131	667,853
Total Liabilities	<u>\$ 8</u>	<u>\$ 9,752</u>	<u>\$ 745</u>	<u>\$ 4,811,131</u>	<u>\$ 667,853</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	School District #5	School District #29	School District #55	School District #74	School District #85
ASSETS					
Cash and cash equivalents	\$ 670,178	\$ 711,277	\$ 815,366	\$ 232,845	\$ 196,374
Taxes and assessments receivable	88,341	374,406	118,258	91,132	49,865
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 758,519</u>	<u>\$ 1,085,683</u>	<u>\$ 933,624</u>	<u>\$ 323,977</u>	<u>\$ 246,239</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	758,519	1,085,683	933,624	323,977	246,239
Total Liabilities	<u>\$ 758,519</u>	<u>\$ 1,085,683</u>	<u>\$ 933,624</u>	<u>\$ 323,977</u>	<u>\$ 246,239</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	School District #95	High School Transportation	High School Retirement	Elementary Retirement	Airport TID Great Falls
ASSETS					
Cash and cash equivalents	\$ 15,122	\$ 130,150	\$ 157,154	\$ 335,350	\$ (546)
Taxes and assessments receivable	5,972	95,624	292,252	499,699	(57)
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 21,094</u>	<u>\$ 225,774</u>	<u>\$ 449,406</u>	<u>\$ 835,049</u>	<u>\$ (603)</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	21,094	225,774	449,406	835,049	(603)
Total Liabilities	<u>\$ 21,094</u>	<u>\$ 225,774</u>	<u>\$ 449,406</u>	<u>\$ 835,049</u>	<u>\$ (603)</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Swim Pool	Soccer Mill Levy	Permissive Levy Great Falls	City of Great Falls	Great Falls Fire Balances
ASSETS					
Cash and cash equivalents	\$ (46,133)	\$ 1,289	\$ 9,596	\$ 297,929	\$ 2,893
Taxes and assessments receivable	94,585	46,216	178,349	1,222,319	22,483
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 48,452</u>	<u>\$ 47,505</u>	<u>\$ 187,945</u>	<u>\$ 1,520,248</u>	<u>\$ 25,376</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	48,452	47,505	187,945	1,520,248	25,376
Total Liabilities	<u>\$ 48,452</u>	<u>\$ 47,505</u>	<u>\$ 187,945</u>	<u>\$ 1,520,248</u>	<u>\$ 25,376</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Town of Belt	Permissive Medical - Cascade	Town of Cascade	Town of Neihart	Manchester TID
ASSETS					
Cash and cash equivalents	\$ 3,721	\$ 38	\$ 2,163	\$ 534	\$ 749
Taxes and assessments receivable	12,997	1,245	24,735	3,329	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total assets	<u>\$ 16,718</u>	<u>\$ 1,283</u>	<u>\$ 26,898</u>	<u>\$ 3,863</u>	<u>\$ 749</u>
LIABILITIES					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	16,718	1,283	26,898	3,863	749
Total Liabilities	<u>\$ 16,718</u>	<u>\$ 1,283</u>	<u>\$ 26,898</u>	<u>\$ 3,863</u>	<u>\$ 749</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2010

	Refunds	Entitlement Clearing	Totals
ASSETS			
Cash and cash equivalents	\$ (756)	\$ -	\$ 9,874,653
Taxes and assessments receivable	-	232,666	10,648,781
Other receivables	8,939	-	25,597
Tax deed land	-	-	60,160
	<u>\$ 8,183</u>	<u>\$ 232,666</u>	<u>\$ 20,609,191</u>
LIABILITIES			
Short-term payables	\$ 8,183	\$ 229,743	\$ 2,403,254
Due to other governments	-	2,923	18,205,937
	<u>\$ 8,183</u>	<u>\$ 232,666</u>	<u>\$ 20,609,191</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
SHERIFF EVIDENCE				
ASSETS				
Cash and cash equivalents	\$ 53,766	\$ 234	\$ -	\$ 54,000
LIABILITIES				
Short-term payables	\$ 53,766	\$ 234	\$ -	\$ 54,000
SHERIFF CORONER				
ASSETS				
Cash and cash equivalents	\$ 3,108	\$ -	\$ 644	\$ 2,464
LIABILITIES				
Short-term payables	\$ 3,108	\$ -	\$ 644	\$ 2,464
EXTENSION				
ASSETS				
Cash and cash equivalents	\$ 1,663	\$ 6,572	\$ 3,286	\$ 4,949
LIABILITIES				
Short-term payables	\$ 1,663	\$ 6,572	\$ 3,286	\$ 4,949
EXTENSION COMMUNITY DEVELOPMENT				
ASSETS				
Cash and cash equivalents	\$ 2,674	\$ -	\$ 9	\$ 2,665
LIABILITIES				
Short-term payables	\$ 2,674	\$ -	\$ 9	\$ 2,665
WARRANT CLEARING				
ASSETS				
Cash and cash equivalents	\$ 998,950	\$ 9,686,816	\$ 9,704,799	\$ 980,968
LIABILITIES				
Short-term payables	\$ 998,950	\$ 9,686,816	\$ 9,704,799	\$ 980,968
PROTESTED TAXES				
ASSETS				
Cash and cash equivalents	\$ 42,635	\$ 2,513,658	\$ 1,510,398	\$ 1,045,895
LIABILITIES				
Short-term payables	\$ 42,635	\$ 2,513,658	\$ 1,510,398	\$ 1,045,895
PROTESTED TAXES - INTEREST				
ASSETS				
Cash and cash equivalents	\$ (227,653)	\$ 102,076	\$ 781	\$ (126,358)
LIABILITIES				
Short-term payables	\$ (227,653)	\$ 102,076	\$ 781	\$ (126,358)
PUBLIC ADMINISTRATOR				
ASSETS				
Cash and cash equivalents	\$ 24,077	\$ 6,877	\$ 24,967	\$ 5,987
LIABILITIES				
Short-term payables	\$ 24,077	\$ 6,877	\$ 24,967	\$ 5,987
REDEMPTIONS				
ASSETS				
Cash and cash equivalents	\$ 113,320	\$ 484,534	\$ 546,422	\$ 51,432
LIABILITIES				
Short-term payables	\$ 113,320	\$ 671,408	\$ 733,296	\$ 51,432

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
DISTRICT COURT TRUST				
ASSETS				
Cash and cash equivalents	\$ 36,832	\$ 3,168,226	\$ 3,149,949	\$ 55,109
LIABILITIES				
Short-term payables	\$ 36,832	\$ 3,168,226	\$ 3,149,949	\$ 55,109
CONSTRUCTION LIEN BOND				
ASSETS				
Cash and cash equivalents	\$ 182,359	\$ 5,988,511	\$ 6,164,741	\$ 6,129
LIABILITIES				
Short-term Payables	\$ 182,359	\$ 5,988,529	\$ 6,164,759	\$ 6,129
ASSETS				
Cash and cash equivalents	\$ 6,379	\$ 8,887	\$ 264	\$ 15,002
LIABILITIES				
Short-term payables	\$ 6,379	\$ 8,887	\$ 264	\$ 15,002
TAX DEED LAND				
ASSETS				
Other receivables	\$ 25,752	\$ -	\$ 13,574	\$ 12,178
Tax deed land	55,218	4,942	-	60,160
Total assets	<u>\$ 80,970</u>	<u>\$ 4,942</u>	<u>\$ 13,574</u>	<u>\$ 72,338</u>
LIABILITIES				
Short-term payables	\$ 80,970	\$ -	\$ 8,632	\$ 72,338
BLACK EAGLE SEWER				
ASSETS				
Cash and cash equivalents	\$ 2,771	\$ 104,293	\$ 104,038	\$ 3,026
Taxes and assessments receivable	13,470	102,988	103,479	12,979
Total assets	<u>\$ 16,241</u>	<u>\$ 207,281</u>	<u>\$ 207,517</u>	<u>\$ 16,005</u>
LIABILITIES				
Short-term payables	\$ -	\$ -	\$ -	\$ -
Due to other governments	16,241	103,610	103,846	16,005
Total liabilities	<u>\$ 16,241</u>	<u>\$ 103,610</u>	<u>\$ 103,846</u>	<u>\$ 16,005</u>
BLACK EAGLE WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,547	\$ 4,602	\$ 945
Taxes and assessments receivable	8,137	-	4,975	3,162
Total assets	<u>\$ 8,137</u>	<u>\$ 5,547</u>	<u>\$ 9,577</u>	<u>\$ 4,107</u>
LIABILITIES				
Due to other governments	\$ 8,137	\$ 572	\$ 4,602	\$ 4,107

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
CASCADE UTILITIES				
ASSETS				
Cash and cash equivalents	\$ 392	\$ 370	\$ 762	\$ -
Taxes and assessments receivable	697	-	354	343
Total assets	<u>\$ 1,089</u>	<u>\$ 370</u>	<u>\$ 1,116</u>	<u>\$ 343</u>
LIABILITIES				
Due to other governments	<u>\$ 1,089</u>	<u>\$ 16</u>	<u>\$ 762</u>	<u>\$ 343</u>
FORT SHAW IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 3,220	\$ 273,076	\$ 240,272	\$ 36,024
Taxes and assessments receivable	5,589	179,136	169,081	15,644
Total assets	<u>\$ 8,809</u>	<u>\$ 452,212</u>	<u>\$ 409,353</u>	<u>\$ 51,668</u>
LIABILITIES				
Due to other governments	<u>\$ 8,809</u>	<u>\$ 285,510</u>	<u>\$ 242,651</u>	<u>\$ 51,668</u>
GREENFIELD IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 9,544	\$ 244,138	\$ 246,032	\$ 7,650
Taxes and assessments receivable	16,447	244,829	250,798	10,478
Total assets	<u>\$ 25,991</u>	<u>\$ 488,967</u>	<u>\$ 496,830</u>	<u>\$ 18,128</u>
LIABILITIES				
Due to other governments	<u>\$ 25,991</u>	<u>\$ 246,500</u>	<u>\$ 254,363</u>	<u>\$ 18,128</u>
WEST GREAT FALLS FLOOD CONTROL				
Cash and cash equivalents	\$ 1,269	\$ 41,729	\$ 30,514	\$ 12,484
LIABILITIES				
Due to other governments	<u>\$ 1,269</u>	<u>\$ 41,729</u>	<u>\$ 30,514</u>	<u>\$ 12,484</u>
GREAT FALLS FLOOD CONTROL MAINTENANCE				
ASSETS				
Cash and cash equivalents	\$ 7,460	\$ 299,469	\$ 257,448	\$ 49,481
Taxes and assessments receivable	2,724	55,028	54,067	3,685
Total assets	<u>\$ 10,184</u>	<u>\$ 354,497</u>	<u>\$ 311,515</u>	<u>\$ 53,166</u>
LIABILITIES				
Other Payables		\$ 29	\$ 29	\$ -
Due to other governments	<u>\$ 10,184</u>	<u>\$ 300,491</u>	<u>\$ 257,509</u>	<u>\$ 53,166</u>
	<u>\$ 10,184</u>	<u>\$ 300,520</u>	<u>\$ 257,538</u>	<u>\$ 53,166</u>
VAUGHN DIKE				
ASSETS				
Cash and cash equivalents	\$ 18,064	\$ 2,558	\$ 1,975	\$ 18,647
Taxes and assessments receivable	412	2,520	2,530	402
Total assets	<u>\$ 18,476</u>	<u>\$ 5,078</u>	<u>\$ 4,505</u>	<u>\$ 19,049</u>
LIABILITIES				
Due to other governments	<u>\$ 18,476</u>	<u>\$ 2,548</u>	<u>\$ 1,975</u>	<u>\$ 19,049</u>
VAUGHN WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	571	-	-	571
Total assets	<u>\$ 571</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 571</u>
LIABILITIES				
Due to other governments	<u>\$ 571</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 571</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
TAX INCREMENT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 24,475	\$ 521,710	\$ 546,186	\$ (1)
Taxes and assessments receivable	458,971	352,231	521,678	289,524
Other receivables	-	400	-	400
Total assets	<u>\$ 483,446</u>	<u>\$ 874,341</u>	<u>\$ 1,067,864</u>	<u>\$ 289,923</u>
LIABILITIES				
Short-term payables	\$ -	\$ 400	\$ 400	\$ -
Due to other governments	483,446	338,371	531,894	289,923
Total liabilities	<u>\$ 483,446</u>	<u>\$ 338,771</u>	<u>\$ 532,294</u>	<u>\$ 289,923</u>
BELT FIRE				
ASSETS				
Cash and cash equivalents	\$ 39,006	\$ 62,269	\$ 77,042	\$ 24,233
Taxes and assessments receivable	2,808	63,476	62,497	3,787
Total assets	<u>\$ 41,814</u>	<u>\$ 125,745</u>	<u>\$ 139,539</u>	<u>\$ 28,020</u>
LIABILITIES				
Short-term payables		\$ 48	\$ 48	\$ -
Due to other governments	\$ 41,814	\$ 63,275	\$ 77,069	\$ 28,020
HOMESTEAD ACRES WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 9,294	\$ 9,294	\$ -
Taxes and assessments receivable	22,590	-	630	21,960
Total assets	<u>\$ 22,590</u>	<u>\$ 9,294</u>	<u>\$ 9,924</u>	<u>\$ 21,960</u>
LIABILITIES				
Due to other governments	\$ 22,590	\$ 8,664	\$ 9,294	\$ 21,960
SUN PRAIRIE WATER				
ASSETS				
Cash and cash equivalents	\$ 4,415	\$ -	\$ -	\$ 4,415
LIABILITIES				
Due to other governments	\$ 4,415	\$ -	\$ -	\$ 4,415
SUN RIVER CEMETERY				
ASSETS				
Cash and cash equivalents	\$ 5,058	\$ 12,608	\$ 11,069	\$ 6,597
Taxes and assessments receivable	831	9,598	8,024	2,405
Total assets	<u>\$ 5,889</u>	<u>\$ 22,206</u>	<u>\$ 19,093</u>	<u>\$ 9,002</u>
LIABILITIES				
Due to other governments	\$ 5,889	\$ 14,195	\$ 11,082	\$ 9,002

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
SUN RIVER CEMETERY CARETAKING				
ASSETS				
Cash and cash equivalents	\$ 3,073	\$ -	\$ 3,073	\$ -
LIABILITIES				
Due to other governments	\$ 3,073	\$ -	\$ 3,073	\$ -
BLACK EAGLE FIRE DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 7,560	\$ 286,334	\$ 229,249	\$ 64,645
Taxes and assessments receivable	17,471	38,072	37,589	17,954
Total assets	<u>\$ 25,031</u>	<u>\$ 324,406</u>	<u>\$ 266,838</u>	<u>\$ 82,599</u>
LIABILITIES				
Due to other governments	\$ 25,031	\$ 286,801	\$ 229,233	\$ 82,599
BLACK EAGLE SEWER OPERATION				
ASSETS				
Cash and cash equivalents	\$ 93	\$ 4,301	\$ 4,336	\$ 58
Taxes and assessments receivable	456	4,366	4,257	565
Total assets	<u>\$ 549</u>	<u>\$ 8,667</u>	<u>\$ 8,593</u>	<u>\$ 623</u>
LIABILITIES				
Due to other governments	\$ 549	\$ 4,403	\$ 4,329	\$ 623
SIMMS SEWER				
ASSETS				
Cash and cash equivalents	\$ 11,193	\$ 22,671	\$ 23,353	\$ 10,511
Taxes and assessments receivable	5,184	23,904	22,464	6,624
Total assets	<u>\$ 16,377</u>	<u>\$ 46,575</u>	<u>\$ 45,817</u>	<u>\$ 17,135</u>
LIABILITIES				
Due to other governments	\$ 16,377	\$ 24,111	\$ 23,353	\$ 17,135
CONSERVATION DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 1,358	\$ 128,283	\$ 128,185	\$ 1,456
Taxes and assessments receivable	6,111	128,617	127,953	6,775
Total assets	<u>\$ 7,469</u>	<u>\$ 256,900</u>	<u>\$ 256,138</u>	<u>\$ 8,231</u>
LIABILITIES				
Short-term payables	\$ -	\$ 59	\$ 59	\$ -
Due to other governments	7,469	128,978	128,216	8,231
Total liabilities	<u>\$ 7,469</u>	<u>\$ 129,037</u>	<u>\$ 128,275</u>	<u>\$ 8,231</u>
PERMISSIVE LEVY TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 89,548	\$ 84,487	\$ 5,061
Taxes and assessments receivable	5,411	92,984	90,746	7,649
Total assets	<u>\$ 5,411</u>	<u>\$ 182,532</u>	<u>\$ 175,233</u>	<u>\$ 12,710</u>
LIABILITIES				
Short-term payables	\$ -	\$ 30	\$ 30	\$ -
Due to other governments	5,411	92,070	84,771	12,710
Total liabilities	<u>\$ 5,411</u>	<u>\$ 92,100</u>	<u>\$ 84,801</u>	<u>\$ 12,710</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
TRANSIT DISTRICT				
ASSETS				
Cash and Cash Equivalents	\$ 133,236	\$ 7,508,473	\$ 6,038,995	\$ 1,602,714
Taxes and assessments receivable	\$ 84,185	\$ 1,162,096	\$ 1,140,607	\$ 105,674
Other receivables				-
Tax Deed Land	\$ -	\$ -	\$ -	-
Total assets	\$ 217,421	\$ 8,670,569	\$ 7,179,602	\$ 1,708,388
LIABILITIES				
Short-term payables	\$ -	\$ 505	\$ 505	\$ -
Due to other governments	217,421	7,534,264	6,043,297	1,708,388
Total liabilities	\$ 217,421	\$ 7,534,769	\$ 8,776,482	\$ 1,708,388
NORTH CENTRAL LEARNING RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 4,728	\$ 940,967	\$ 854,030	\$ 91,665
LIABILITIES				
Due to other governments	\$ 4,728	\$ 940,967	\$ 854,030	\$ 91,665
UPPER/LOWER RIVER ROAD				
ASSETS				
Cash and cash equivalents	\$ 434	\$ 9,569	\$ 9,396	\$ 607
Taxes and assessments receivable	499	9,462	9,505	456
Total assets	\$ 933	\$ 19,031	\$ 18,901	\$ 1,063
LIABILITIES				
Due to other governments	\$ 933	\$ 9,526	\$ 9,396	\$ 1,063
SEARCH AND RESCUE				
ASSETS				
Cash and cash equivalents	\$ (60,057)	\$ 125,162	\$ 64,334	\$ 771
Taxes and assessments receivable	-	73,986	69,953	4,033
Total assets	\$ (60,057)	\$ 199,148	\$ 134,287	\$ 4,804
LIABILITIES				
Other Payables	\$ -	\$ 8,153	\$ 8,153	\$ -
Due to other governments	\$ (60,057)	\$ 129,409	\$ 64,548	\$ 4,804
	\$ (60,057)	\$ 137,562	\$ 72,701	\$ 4,804
GORE HILL FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,680	\$ 68,918	\$ 67,495	\$ 3,103
Taxes and assessments receivable	1,720	70,500	69,125	3,095
Total assets	\$ 3,400	\$ 139,418	\$ 136,620	\$ 6,198
LIABILITIES				
Due to other governments	\$ 3,400	\$ 70,743	\$ 67,945	\$ 6,198
SAND COULEE FIRE				
ASSETS				
Cash and cash equivalents	\$ 5,107	\$ 70,701	\$ 68,537	\$ 7,271
Taxes and assessments receivable	12,520	78,900	70,296	21,124
Total assets	\$ 17,627	\$ 149,601	\$ 138,833	\$ 28,395
LIABILITIES				
Due to other governments	\$ 17,627	\$ 79,529	\$ 68,761	\$ 28,395

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
SIMMS FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,657	\$ 16,093	\$ 15,797	\$ 1,953
Taxes and assessments receivable	309	17,250	15,975	1,584
Total assets	<u>\$ 1,966</u>	<u>\$ 33,343</u>	<u>\$ 31,772</u>	<u>\$ 3,537</u>
LIABILITIES				
Due to other governments	<u>\$ 1,966</u>	<u>\$ 17,368</u>	<u>\$ 15,797</u>	<u>\$ 3,537</u>
STOCKETT FIRE				
ASSETS				
Cash and cash equivalents	\$ 736	\$ 9,885	\$ 9,623	\$ 998
Taxes and assessments receivable	3,330	11,564	9,809	5,085
Total assets	<u>\$ 4,066</u>	<u>\$ 21,449</u>	<u>\$ 19,432</u>	<u>\$ 6,083</u>
LIABILITIES				
Due to other governments	<u>\$ 4,066</u>	<u>\$ 11,639</u>	<u>\$ 9,622</u>	<u>\$ 6,083</u>
ULM FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,702	\$ 33,923	\$ 33,841	\$ 1,784
Taxes and assessments receivable	\$ 930	\$ 38,732	\$ 33,900	\$ 5,762
Total assets	<u>\$ 2,632</u>	<u>\$ 72,655</u>	<u>\$ 67,741</u>	<u>\$ 7,546</u>
LIABILITIES				
Due to other governments	<u>\$ 2,632</u>	<u>\$ 38,830</u>	<u>\$ 33,916</u>	<u>\$ 7,546</u>
VAUGHN FIRE				
ASSETS				
Cash and cash equivalents	\$ 10,107	\$ 118,895	\$ 112,409	\$ 16,593
Taxes and assessments receivable	12,945	151,457	117,331	47,071
Total assets	<u>\$ 23,052</u>	<u>\$ 270,352</u>	<u>\$ 229,740</u>	<u>\$ 63,664</u>
LIABILITIES				
Due to other governments	<u>\$ 23,052</u>	<u>\$ 153,096</u>	<u>\$ 112,484</u>	<u>\$ 63,664</u>
FORT SHAW FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,095	\$ 17,889	\$ 17,325	\$ 1,659
Taxes and assessments receivable	900	20,025	17,680	3,245
Total assets	<u>\$ 1,995</u>	<u>\$ 37,914</u>	<u>\$ 35,005</u>	<u>\$ 4,904</u>
LIABILITIES				
Due to other governments	<u>1,995</u>	<u>20,234</u>	<u>17,325</u>	<u>4,904</u>
Total liabilities	<u>\$ 1,995</u>	<u>\$ 20,234</u>	<u>\$ 17,325</u>	<u>\$ 4,904</u>
MONARCH RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,249	\$ 26,331	\$ 24,853	\$ 2,727
Taxes and assessments receivable	1,641	27,690	26,195	3,136
Total assets	<u>\$ 2,890</u>	<u>\$ 54,021</u>	<u>\$ 51,048</u>	<u>\$ 5,863</u>
LIABILITIES				
Due to other governments	<u>\$ 2,890</u>	<u>\$ 27,891</u>	<u>\$ 24,918</u>	<u>\$ 5,863</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
BLACK EAGLE RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 5,601	\$ 36,322	\$ 36,933	\$ 4,990
Taxes and assessments receivable	1,201	47,700	35,896	13,005
Total assets	<u>\$ 6,802</u>	<u>\$ 84,022</u>	<u>\$ 72,829</u>	<u>\$ 17,995</u>
LIABILITIES				
Short-term payables	\$ -	\$ 75	\$ 75	\$ -
Due to other governments	<u>\$ 6,802</u>	<u>\$ 48,202</u>	<u>\$ 37,009</u>	<u>\$ 17,995</u>
DEERBORN FIRE				
ASSETS				
Cash and cash equivalents	\$ 11,122	\$ 47,442	\$ 46,700	\$ 11,864
Taxes and assessments receivable	2,115	36,825	35,175	3,765
Total assets	<u>\$ 13,237</u>	<u>\$ 84,267</u>	<u>\$ 81,875</u>	<u>\$ 15,629</u>
LIABILITIES				
Short-term payables	\$ -	\$ 150	\$ 150	\$ -
Due to other governments	<u>\$ 13,237</u>	<u>\$ 49,167</u>	<u>\$ 46,775</u>	<u>\$ 15,629</u>
	<u>\$ 13,237</u>	<u>\$ 49,317</u>	<u>\$ 46,925</u>	<u>\$ 15,629</u>
CASCADE FIRE				
ASSETS				
Cash and cash equivalents	\$ 675	\$ 18,829	\$ 18,478	\$ 1,026
Taxes and assessments receivable	720	20,205	18,765	2,160
Total assets	<u>\$ 1,395</u>	<u>\$ 39,034</u>	<u>\$ 37,243</u>	<u>\$ 3,186</u>
LIABILITIES				
Due to other governments	<u>\$ 1,395</u>	<u>\$ 20,269</u>	<u>\$ 18,478</u>	<u>\$ 3,186</u>
SUN RIVER FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,200	\$ -	\$ 1,200
Taxes and assessments receivable	-	4,800	1,200	3,600
Total assets	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 1,200</u>	<u>\$ 4,800</u>
LIABILITIES				
Due to other governments	<u>\$ -</u>	<u>\$ 4,800</u>	<u>\$ -</u>	<u>\$ 4,800</u>
SINGLE MOVING/SPEC. MOVING EQUIPMENT				
ASSETS				
Cash and cash equivalents	<u>\$ 1,020</u>	<u>\$ 120</u>	<u>\$ -</u>	<u>\$ 1,140</u>
LIABILITIES				
Due to other governments	<u>\$ 1,020</u>	<u>\$ 120</u>	<u>\$ -</u>	<u>\$ 1,140</u>
JP FINES & FORFEITURES 50%				
ASSETS				
Cash and cash equivalents	<u>\$ 18,403</u>	<u>\$ 237,640</u>	<u>\$ 233,731</u>	<u>\$ 22,312</u>
LIABILITIES				
Due to other governments	<u>\$ 18,403</u>	<u>\$ 237,640</u>	<u>\$ 233,731</u>	<u>\$ 22,312</u>
JUSTICE - DRIVERS LICENSE				
ASSETS				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
COURT INFORMATION TECHNOLOGY				
ASSETS				
Cash and cash equivalents	\$ 13,693	\$ 147,911	\$ 147,876	\$ 13,728
LIABILITIES				
Due to other governments	\$ 13,693	\$ 147,911	\$ 147,876	\$ 13,728
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ 15,900	\$ 199,030	\$ 194,220	\$ 20,710
LIABILITIES				
Due to other governments	15,900	199,030	194,220	20,710
PETITION FOR ADOPTION				
ASSETS				
Cash and cash equivalents	\$ 300	\$ 4,050	\$ 3,750	\$ 600
LIABILITIES				
Due to other governments	\$ 300	\$ 4,050	\$ 3,750	\$ 600
ACTIONS OR PROCEEDINGS				
ASSETS				
Cash and cash equivalents	\$ 6,750	\$ 88,020	\$ 86,580	\$ 8,190
LIABILITIES				
Due to other governments	\$ 6,750	\$ 88,020	\$ 86,580	\$ 8,190
DISSOLUTION OF MARRIAGE				
ASSETS				
Cash and cash equivalents	\$ 4,760	\$ 73,610	\$ 73,780	\$ 4,590
LIABILITIES				
Due to other governments	\$ 4,760	\$ 73,610	\$ 73,780	\$ 4,590
LEGAL SEPARATION, PETITION				
ASSETS				
Cash and cash equivalents	\$ -	\$ 900	\$ 750	\$ 150
LIABILITIES				
Due to other governments	\$ -	\$ 900	\$ 750	\$ 150
ES, ASSESSMENTS, PAYMENTS, FORFEITURES				
ASSETS				
Cash and cash equivalents	\$ 530	\$ 15,121	\$ 14,481	\$ 1,170
LIABILITIES				
Due to other governments	\$ 530	\$ 15,121	\$ 14,481	\$ 1,170
LAW ENFORCEMENT ACADEMY				
ASSETS				
Cash and cash equivalents	\$ 6,786	\$ 84,439	\$ 83,719	\$ 7,506
LIABILITIES				
Due to other governments	\$ 6,786	\$ 84,439	\$ 83,719	\$ 7,506
FAMILY INTERVENTION				
ASSETS				
Cash and cash equivalents	\$ 754	\$ 8,099	\$ 8,060	\$ 793
LIABILITIES				
Due to other governments	\$ 754	\$ 8,099	\$ 8,060	\$ 793

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
HORSE / MULES PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 983	\$ -	\$ -	\$ 983
LIABILITIES				
Due to other governments	\$ 983	\$ -	\$ -	\$ 983
SHEEP/GOATS PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 16	\$ -	\$ -	\$ 16
LIABILITIES				
Due to other governments	\$ 16	\$ -	\$ -	\$ 16
UNIVERSITY MILLAGE				
ASSETS				
Cash and cash equivalents	\$ 5,306	\$ 728,169	\$ 725,616	\$ 7,859
Taxes and assessments receivable	278,297	765,027	741,154	302,170
Total assets	<u>\$ 283,603</u>	<u>\$ 1,493,196</u>	<u>\$ 1,466,770</u>	<u>\$ 310,029</u>
LIABILITIES				
Short-term payables	\$ (5,253)	\$ 4	\$ 4	\$ (5,253)
Due to other governments	288,856	754,469	728,043	315,282
Total liabilities	<u>\$ 283,603</u>	<u>\$ 754,473</u>	<u>\$ 728,047</u>	<u>\$ 310,029</u>
UNIVERSITY MILL - NON LEVY				
ASSETS				
Cash and cash equivalents	\$ 107	\$ 4,511	\$ 4,586	\$ 32
LIABILITIES				
Due to other governments	\$ 107	\$ 4,511	\$ 4,586	\$ 32
TAX INCREMENT DISTRICT UNIVERSITY				
ASSETS				
Cash and cash equivalents	\$ 564	\$ 11,336	\$ 11,899	\$ 1
Taxes and assessments receivable	13,979	7,752	11,211	10,520
Total assets	<u>\$ 14,543</u>	<u>\$ 19,089</u>	<u>\$ 23,111</u>	<u>\$ 10,521</u>
LIABILITIES				
Due to other governments	<u>14,543</u>	<u>7,908</u>	<u>11,930</u>	<u>10,521</u>
STATE EQUALIZATION AID AV TAX				
ASSETS				
Cash and cash equivalents	\$ 37,483	\$ 4,887,337	\$ 4,872,409	\$ 52,411
Taxes and assessments receivable	1,047,072	5,101,378	4,975,411	1,173,039
Total assets	<u>\$ 1,084,555</u>	<u>\$ 9,988,715</u>	<u>\$ 9,847,820</u>	<u>\$ 1,225,450</u>
LIABILITIES				
Due to other governments	<u>\$ 1,084,555</u>	<u>\$ 5,029,480</u>	<u>\$ 4,888,585</u>	<u>\$ 1,225,450</u>
STATE EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 67,588	\$ 29,280	\$ 96,656	\$ 212
LIABILITIES				
Due to other governments	<u>\$ 67,588</u>	<u>\$ 29,280</u>	<u>\$ 96,656</u>	<u>\$ 212</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
ELEMENTARY EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 1,776	\$ 4,086,686	\$ 4,064,102	\$ 24,360
Taxes and assessments receivable	839,669	4,208,636	4,104,792	943,513
Total assets	\$ 841,445	\$ 8,295,322	\$ 8,168,894	\$ 967,873
LIABILITIES				
Due to other governments	\$ 841,445	\$ 4,203,875	\$ 4,077,447	\$ 967,873
 ELEMENTARY EQUALIZATION NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 3,215	\$ 165,370	\$ 168,486	\$ 99
Taxes and assessments receivable	22,971	34	11,173	11,832
Total assets	\$ 26,186	\$ 165,404	\$ 179,659	\$ 11,931
LIABILITIES				
Due to other governments	\$ 26,186	\$ 154,196	\$ 168,451	\$ 11,931
 HIGH SCHOOL EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 1,184	\$ 2,736,148	\$ 2,721,093	\$ 16,239
Taxes and assessments receivable	575,426	2,805,757	2,725,401	655,782
Total assets	\$ 576,610	\$ 5,541,905	\$ 5,446,494	\$ 672,021
LIABILITIES				
Due to other governments	\$ 576,610	\$ 2,805,968	\$ 2,710,557	\$ 672,021
 HIGH SCHOOL EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 2,143	\$ 99,480	\$ 101,488	\$ 135
LIABILITIES				
Due to other governments	\$ 2,143	\$ 99,480	\$ 101,488	\$ 135
 VO-TECH MILLAGE AV TAX				
ASSETS				
Cash and cash equivalents	\$ 1,406	\$ 183,270	\$ 182,711	\$ 1,965
Taxes and assessments receivable	39,768	191,302	186,512	44,558
Total assets	\$ 41,174	\$ 374,572	\$ 369,223	\$ 46,523
LIABILITIES				
Due to other governments	\$ 41,174	\$ 188,666	\$ 183,317	\$ 46,523
 VO-TECH MILLAGE - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 2,535	\$ 1,085	\$ 3,612	\$ 8
LIABILITIES				
Due to other governments	\$ 2,535	\$ 1,085	\$ 3,612	\$ 8
 MONTANA LAND INFORMATION				
ASSETS				
Cash and cash equivalents	\$ 7,385	\$ 64,274	\$ 65,986	\$ 5,673
Short-term receivables	6,001	39,920	41,842	4,079
Total assets	\$ 13,386	\$ 104,194	\$ 107,828	\$ 9,752
LIABILITIES				
Due to other governments	\$ 13,386	\$ 58,266	\$ 61,900	\$ 9,752

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
FOREST FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 20,563	\$ 20,563	\$ -
Taxes and assessments receivable	344	20,898	20,497	745
Total assets	\$ 344	\$ 41,461	\$ 41,060	\$ 745
LIABILITIES				
Due to other governments	\$ 344	\$ 20,964	\$ 20,563	\$ 745
 SCHOOL DISTRICT #1				
ASSETS				
Cash and cash equivalents	\$ 118,299	\$ 31,318,912	\$ 29,873,270	\$ 1,563,941
Taxes and assessments receivable	2,872,033	18,641,858	18,266,701	3,247,190
Total assets	\$ 2,990,332	\$ 49,960,770	\$ 48,139,971	\$ 4,811,131
LIABILITIES				
Due to other governments	\$ 2,990,332	\$ 31,760,004	\$ 29,939,205	\$ 4,811,131
 SCHOOL DISTRICT #3				
ASSETS				
Cash and cash equivalents	\$ 49,701	\$ 6,407,995	\$ 5,966,555	\$ 491,141
Taxes and assessments receivable	150,137	1,080,893	1,054,318	176,712
Total assets	\$ 199,838	\$ 7,488,888	\$ 7,020,873	\$ 667,853
LIABILITIES				
Due to other governments	\$ 199,838	\$ 6,438,484	\$ 5,970,469	\$ 667,853
 SCHOOL DISTRICT #5				
ASSETS				
Cash and cash equivalents	\$ 61,602	\$ 5,585,163	\$ 4,976,587	\$ 670,178
Taxes and assessments receivable	113,359	744,663	769,681	88,341
Total assets	\$ 174,961	\$ 6,329,826	\$ 5,746,268	\$ 758,519
LIABILITIES				
Due to other governments	\$ 174,961	\$ 5,562,922	\$ 4,979,364	\$ 758,519
 SCHOOL DISTRICT #29				
ASSETS				
Cash and cash equivalents	\$ 86,307	\$ 6,931,388	\$ 6,306,418	\$ 711,277
Taxes and assessments receivable	342,721	1,585,264	1,553,579	374,406
Total assets	\$ 429,028	\$ 8,516,652	\$ 7,859,997	\$ 1,085,683
LIABILITIES				
Due to other governments	\$ 429,028	\$ 6,962,473	\$ 6,305,818	\$ 1,085,683
 SCHOOL DISTRICT #55				
ASSETS				
Cash and cash equivalents	\$ 82,841	\$ 6,777,980	\$ 6,045,455	\$ 815,366
Taxes and assessments receivable	79,406	923,558	884,706	118,258
Total assets	\$ 162,247	\$ 7,701,538	\$ 6,930,161	\$ 933,624
LIABILITIES				
Due to other governments	\$ 162,247	\$ 6,818,246	\$ 6,046,869	\$ 933,624

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
SCHOOL DISTRICT #74				
ASSETS				
Cash and cash equivalents	\$ 25,502	\$ 2,198,270	\$ 1,990,927	\$ 232,845
Taxes and assessments receivable	65,882	434,779	409,529	91,132
Total assets	<u>\$ 91,384</u>	<u>\$ 2,633,049</u>	<u>\$ 2,400,456</u>	<u>\$ 323,977</u>
LIABILITIES				
Due to other governments	<u>\$ 91,384</u>	<u>\$ 2,224,267</u>	<u>\$ 1,991,674</u>	<u>\$ 323,977</u>
SCHOOL DISTRICT #85				
ASSETS				
Cash and cash equivalents	\$ 19,543	\$ 1,625,182	\$ 1,448,351	\$ 196,374
Taxes and assessments receivable	39,596	313,015	302,746	49,865
Total assets	<u>\$ 59,139</u>	<u>\$ 1,938,197</u>	<u>\$ 1,751,097</u>	<u>\$ 246,239</u>
LIABILITIES				
Due to other governments	<u>\$ 59,139</u>	<u>\$ 1,633,761</u>	<u>\$ 1,446,661</u>	<u>\$ 246,239</u>
SCHOOL DISTRICT #95				
ASSETS				
Cash and cash equivalents	\$ 2,967	\$ 254,285	\$ 242,130	\$ 15,122
Taxes and assessments receivable	5,734	103,459	103,221	5,972
Total assets	<u>\$ 8,701</u>	<u>\$ 357,744</u>	<u>\$ 345,351</u>	<u>\$ 21,094</u>
LIABILITIES				
Due to other governments	<u>\$ 8,701</u>	<u>\$ 254,524</u>	<u>\$ 242,131</u>	<u>\$ 21,094</u>
HIGH SCHOOL TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 15,970	\$ 1,156,873	\$ 1,042,693	\$ 130,150
Taxes and assessments receivable	75,990	588,312	568,678	95,624
Total assets	<u>\$ 91,960</u>	<u>\$ 1,745,185</u>	<u>\$ 1,611,371</u>	<u>\$ 225,774</u>
LIABILITIES				
Due to other governments	<u>\$ 91,960</u>	<u>\$ 1,178,313</u>	<u>\$ 1,044,499</u>	<u>\$ 225,774</u>
HIGH SCHOOL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 32,857	\$ 3,886,514	\$ 3,762,217	\$ 157,154
Taxes and assessments receivable	241,256	1,795,407	1,744,411	292,252
Total assets	<u>\$ 274,113</u>	<u>\$ 5,681,921</u>	<u>\$ 5,506,628</u>	<u>\$ 449,406</u>
LIABILITIES				
Due to other governments	<u>\$ 274,113</u>	<u>\$ 3,943,128</u>	<u>\$ 3,767,835</u>	<u>\$ 449,406</u>
ELEMENTARY RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 68,544	\$ 7,139,839	\$ 6,873,033	\$ 335,350
Taxes and assessments receivable	410,983	3,240,496	3,151,780	499,699
Total assets	<u>\$ 479,527</u>	<u>\$ 10,380,335</u>	<u>\$ 10,024,813</u>	<u>\$ 835,049</u>
LIABILITIES				
Due to other governments	<u>\$ 479,527</u>	<u>\$ 7,238,738</u>	<u>\$ 6,883,216</u>	<u>\$ 835,049</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
AIRPORT TID CITY OF GF				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,542	\$ 4,089	\$ (547)
Taxes and assessments receivable	-	2,037	2,093	(56)
Total assets	<u>\$ -</u>	<u>\$ 2,045</u>	<u>\$ 2,648</u>	<u>\$ (603)</u>
LIABILITIES				
Due to other governments	<u>\$ -</u>	<u>\$ 2,045</u>	<u>\$ 2,648</u>	<u>\$ (603)</u>
SWIMMING POOL				
ASSETS				
Cash and cash equivalents	\$ 2,775	\$ 409,978	\$ 458,886	\$ (46,133)
Taxes and assessments receivable	71,728	437,542	414,685	94,585
Total assets	<u>\$ 74,503</u>	<u>\$ 847,520</u>	<u>\$ 873,571</u>	<u>\$ 48,452</u>
LIABILITIES				
Due to other governments	<u>\$ 74,503</u>	<u>\$ 384,804</u>	<u>\$ 410,855</u>	<u>\$ 48,452</u>
SOCCER MILL LEVY				
ASSETS				
Cash and cash equivalents	\$ 1,368	\$ 154,634	\$ 154,712	\$ 1,290
Taxes and assessments receivable	37,743	164,759	156,287	46,215
Total assets	<u>\$ 39,111</u>	<u>\$ 319,393</u>	<u>\$ 310,999</u>	<u>\$ 47,505</u>
LIABILITIES				
Due to other governments	<u>\$ 39,111</u>	<u>\$ 163,796</u>	<u>\$ 155,402</u>	<u>\$ 47,505</u>
PERMISSIVE LEVY GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 9,116	\$ 1,039,889	\$ 1,039,409	\$ 9,596
Taxes and assessments receivable	125,186	1,104,322	1,051,159	178,349
Total assets	<u>\$ 134,302</u>	<u>\$ 2,144,211</u>	<u>\$ 2,090,568</u>	<u>\$ 187,945</u>
LIABILITIES				
Due to other governments	<u>\$ 134,302</u>	<u>\$ 1,097,673</u>	<u>\$ 1,044,030</u>	<u>\$ 187,945</u>
CITY OF GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 295,117	\$ 17,959,441	\$ 17,956,628	\$ 297,930
Taxes and assessments receivable	1,082,723	17,135,394	16,995,799	1,222,318
Total assets	<u>\$ 1,377,840</u>	<u>\$ 35,094,835</u>	<u>\$ 34,952,427</u>	<u>\$ 1,520,248</u>
LIABILITIES				
Short-term payables	\$ -	\$ 624	\$ 624	\$ -
Due to other governments	<u>\$ 1,377,840</u>	<u>\$ 18,175,236</u>	<u>\$ 18,032,828</u>	<u>\$ 1,520,248</u>
	<u>\$ 1,377,840</u>	<u>\$ 18,175,860</u>	<u>\$ 18,033,452</u>	<u>\$ 1,520,248</u>
GREAT FALLS FIRE BALANCES				
ASSETS				
Cash and cash equivalents	\$ 2,613	\$ 173,276	\$ 172,996	\$ 2,893
Taxes and assessments receivable	14,463	181,387	173,367	22,483
Total assets	<u>\$ 17,076</u>	<u>\$ 354,663</u>	<u>\$ 346,363</u>	<u>\$ 25,376</u>
LIABILITIES				
Other Payables		\$ 21	\$ 21	\$ -
Due to other governments	<u>\$ 17,076</u>	<u>\$ 181,802</u>	<u>\$ 173,502</u>	<u>\$ 25,376</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
TOWN OF BELT				
ASSETS				
Cash and cash equivalents	\$ 2,959	\$ 107,702	\$ 106,938	\$ 3,723
Taxes and assessments receivable	11,978	95,874	94,857	12,995
Total assets	<u>\$ 14,937</u>	<u>\$ 203,576</u>	<u>\$ 201,795</u>	<u>\$ 16,718</u>
LIABILITIES				
Due to other governments	<u>\$ 14,937</u>	<u>\$ 108,793</u>	<u>\$ 107,012</u>	<u>\$ 16,718</u>
PERMISSIVE MEDICAL LEVY - CASCADE				
ASSETS				
Cash and cash equivalents	\$ 20	\$ 3,611	\$ 3,593	\$ 38
Taxes and assessments receivable	1,040	3,874	3,669	1,245
Total assets	<u>\$ 1,060</u>	<u>\$ 7,485</u>	<u>\$ 7,262</u>	<u>\$ 1,283</u>
LIABILITIES				
Due to other governments	<u>\$ 1,060</u>	<u>\$ 3,816</u>	<u>\$ 3,593</u>	<u>\$ 1,283</u>
TOWN OF CASCADE				
ASSETS				
Cash and cash equivalents	\$ 2,459	\$ 88,604	\$ 88,900	\$ 2,163
Taxes and assessments receivable	22,223	76,637	74,125	24,735
Total assets	<u>\$ 24,682</u>	<u>\$ 165,241</u>	<u>\$ 163,025</u>	<u>\$ 26,898</u>
LIABILITIES				
Due to other governments	<u>\$ 24,682</u>	<u>\$ 91,115</u>	<u>\$ 88,899</u>	<u>\$ 26,898</u>
TOWN OF NEIHART				
ASSETS				
Cash and cash equivalents	\$ 564	\$ 24,135	\$ 24,164	\$ 535
Taxes and assessments receivable	2,672	22,882	22,226	3,328
Total assets	<u>\$ 3,236</u>	<u>\$ 47,017</u>	<u>\$ 46,390</u>	<u>\$ 3,863</u>
LIABILITIES				
Due to other governments	<u>\$ 3,236</u>	<u>\$ 24,798</u>	<u>\$ 24,171</u>	<u>\$ 3,863</u>
MANCHESTER TID				
ASSETS				
Cash and cash equivalents	\$ -	\$ 749	\$ -	\$ 749
Taxes and assessments receivable	-	749	749	-
Total assets	<u>\$ -</u>	<u>\$ 749</u>	<u>\$ -</u>	<u>\$ 749</u>
LIABILITIES				
Due to other governments	<u>\$ -</u>	<u>\$ 749</u>	<u>\$ -</u>	<u>\$ 749</u>
REFUNDS				
ASSETS				
Cash and cash equivalents	\$ 756	\$ 39,610	\$ 41,122	\$ (756)
Other receivables	1,852	41,122	34,035	8,939
Total assets	<u>\$ 2,608</u>	<u>\$ 80,732</u>	<u>\$ 75,157</u>	<u>\$ 8,183</u>
LIABILITIES				
Short-term payables	<u>\$ 2,608</u>	<u>\$ 46,904</u>	<u>\$ 41,329</u>	<u>\$ 8,183</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, concluded
AGENCY FUNDS
Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
INTEREST INVESTMENT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 98,471	\$ 98,471	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 98,471	\$ 98,471	\$ -
 ENTITLEMENT LEVY CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,010,218	\$ 2,010,218	\$ -
Taxes and assessments receivable	194,381	1,481,172	1,442,887	232,666
Total assets	\$ 194,381	\$ 3,491,390	\$ 3,453,105	\$ 232,666
LIABILITIES				
Short-term payables	\$ 192,200	\$ 2,051,763	\$ 2,014,221	\$ 229,742
Due to other governments	2,181	1,423	680	2,924
Total liabilities	\$ 194,381	\$ 2,053,186	\$ 2,014,901	\$ 232,666
 TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 2,577,895	\$ 142,398,267	\$ 135,101,208	\$ 9,874,653
Taxes and assessments receivable	9,470,654	66,328,058	65,149,938	10,648,781
Other receivables	33,605	81,442	89,451	25,597
Tax deed land	55,218	4,942	-	60,160
Total assets	\$ 12,137,372	\$ 208,812,709	\$ 200,340,597	\$ 20,609,191
LIABILITIES				
Short-term payables	\$ 1,508,635	\$ 24,251,954	\$ 23,357,338	\$ 2,403,254
Due to other governments	10,628,443	119,560,976	111,988,280	18,205,937
Total liabilities	\$ 12,137,078	\$ 143,812,930	\$ 135,345,618	\$ 20,609,191



STATISTICAL SECTION

This part of the Cascade County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the County's overall financial health.

Contents	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	291
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	296
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	300
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	304
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	306

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

	Fiscal Year							
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Governmental activities								
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	\$ 31,053,688
Restricted	695,245	1,147,573	8,770,724	8,885,414	6,159,168	5,507,900	5,505,505	2,285,312
Unrestricted	12,059,887	14,630,817	6,729,400	7,137,660	3,339,476	5,499,513	5,563,011	6,591,465
Total governmental activities net assets	<u>\$ 25,118,056</u>	<u>\$ 27,758,548</u>	<u>\$ 29,514,381</u>	<u>\$ 29,928,201</u>	<u>\$ 30,198,415</u>	<u>\$ 37,615,128</u>	<u>\$ 37,724,343</u>	<u>\$ 39,930,465</u>
Business-type activities								
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	\$ 7,645,326
Restricted	159,115	159,115	-	-	-	-	-	-
Unrestricted	232,125	290,940	228,939	(133,054)	(16,599)	(58,066)	(332,279)	(527,164)
Total business-type activities net assets	<u>\$9,573,987</u>	<u>\$9,185,468</u>	<u>\$9,054,406</u>	<u>\$8,604,952</u>	<u>\$ 8,510,593</u>	<u>\$ 8,224,119</u>	<u>\$ 7,413,552</u>	<u>\$ 7,118,162</u>
Primary government								
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	\$ 32,184,900	\$ 32,184,900
Restricted	854,360	1,306,688	8,770,724	8,885,414	6,159,168	5,507,900	5,507,900	5,507,900
Unrestricted	12,292,012	14,921,757	6,958,339	7,004,606	3,322,877	8,146,447	8,146,447	8,146,447
Total primary government net assets	<u>\$34,692,043</u>	<u>\$36,944,016</u>	<u>\$38,568,787</u>	<u>\$38,533,153</u>	<u>\$ 38,709,008</u>	<u>\$ 45,839,247</u>	<u>\$ 45,839,247</u>	<u>\$ 45,839,247</u>

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

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
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	\$ 6,959,882
Public safety	8,263,448	8,475,107	9,257,363	11,049,302	11,407,903	11,247,654	12,601,097	12,705,127
Public works	2,660,177	3,044,372	3,893,224	4,300,928	3,725,730	4,885,763	6,651,090	4,794,147
Public health	3,718,394	3,981,286	4,018,923	4,393,730	4,653,314	5,032,677	5,050,766	5,376,247
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	2,648,682
Culture and recreation	554,713	464,432	455,192	449,212	471,825	586,395	649,725	617,687
Housing and community development	133,284	215,894	146,645	169,507	211,696	288,721	323,017	293,170
Conservation of natural resources	41,889	36,539	39,300	40,334	41,137	29,786	26,898	21,908
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	360,557
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>	<u>33,777,407</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	3,862,529
Solid Waste	1,264,564	513,105	535,224	602,413	621,729	645,919	817,370	832,258
Water Operating	-	-	41,318	41,057	47,150	47,944	46,120	37,154
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>	<u>4,731,941</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>	<u>\$ 38,509,348</u>
Program Revenues								
Governmental activities:								
Charges for services:								
General government	\$ 1,967,255	\$ 1,273,134	\$ 1,739,886	\$ 2,205,400	\$ 1,364,391	\$ 1,280,061	\$ 1,206,610	\$ 1,127,404
Public safety	4,587,539	5,346,980	5,015,127	5,386,434	5,379,239	5,710,207	6,052,720	5,756,806
Other activities	1,668,992	1,614,906	1,700,972	1,548,826	1,651,321	1,748,238	2,529,943	2,749,370
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	5,869,803
Capital grants and contributions	59,776	14,559	350,930	187,776	-	480,752	8,087	943,010
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>	<u>16,446,393</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	2,442,666
Solid Waste	467,013	591,176	511,325	479,519	532,013	572,766	695,344	976,484
Water Operating	-	-	49,901	50,974	51,839	53,371	48,127	47,957
Capital grants and contributions	-	-	-	-	-	-	-	224,448
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>	<u>3,691,555</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>	<u>\$ 20,137,948</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)	\$ (17,331,014)
Business-type activities	(941,771)	(1,221,806)	(1,370,415)	(1,788,965)	(1,454,680)	(1,621,410)	(1,705,252)	(1,040,386)
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>	<u>\$ (18,371,400)</u>

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

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
General Revenues and other Changes in Net Assets								
Governmental activities:								
Property taxes	\$ 12,485,133	\$ 14,393,031	\$ 14,697,398	\$ 14,639,702	\$ 15,475,146	\$ 20,290,722	\$ 18,621,672	\$ 18,561,647
Licenses and permits	118,440	-	-	-	-	-	-	1,058,262
Intergovernmental	500,784	1,120,614	774,147	600,416	513,486	552,159	1,256,786	59,225
Investment earnings	259,047	131,616	337,320	617,448	826,626	606,848	198,436	238,794
Miscellaneous	574,446	559,905	622,346	826,409	814,500	875,645	397,273	363,924
Transfers	(9,939,813)	(829,557)	(1,225,887)	(1,330,970)	(1,357,289)	(1,318,052)	(776,369)	(744,715)
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>	<u>19,537,137</u>
Business-type activities:								
Investment earnings	2,829	3,730	13,466	8,523	9,505	8,850	5,430	281
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	744,715
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>	<u>744,996</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>	<u>\$20,282,133</u>
Change in Net Assets								
Governmental activities	\$ (9,162,748)	\$ 2,640,492	\$ 1,730,202	\$ 413,815	\$ 270,652	\$ 3,526,917	\$ 153,651	\$ 2,206,123
Business-type activities	9,000,871	(388,519)	(131,062)	(449,454)	(87,330)	(293,504)	(810,566)	(295,390)
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>	<u>\$ 1,910,733</u>

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	990,389
Assigned	-	-	-	-	-	-	-	-	-	430,638
Unassigned	<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>3,313,091</u>	<u>288,885</u>
Total General Fund	<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>\$ 3,313,091</u>	<u>\$ 1,709,912</u>
All other governmental funds										
Nonspendable reported in:										
Special revenue funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,036
Debt service funds										-
Capital projects funds										-
Restricted reported in:										
Special revenue funds										672,751
Debt service funds										19,707
Capital projects funds										-
Committed reported in:										
Special revenue funds										1,840,745
Debt service funds										-
Capital projects funds										-
Assigned reported in:										
Special revenue funds	-	-	-	-	7,429,872	6,240,891	3,964,440	3,648,527	3,964,440	1,926,819
Debt service funds	1,099,565	849,703	660,779	1,097,448	522,217	614,746	277,742	831,068	277,742	561,869
Capital projects funds	14,957	14,957	14,957	15,671	818,635	2,029,777	1,212,484	1,028,305	1,212,484	821,404
Unassigned reported in:										
Special revenue funds	8,129,199	8,462,086	8,189,647	7,689,967	-	-	-	-	-	(2,660,825)
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	<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>	<u>(88,564)</u>
Total all other governmental funds	<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>\$ 5,454,666</u>	<u>\$ 3,332,942</u>

In fiscal year 2010 the County implemented GASB 54. Prior years reserved fund balances are reported under assigned fund balance.

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Taxes and Special Assessments	\$ 13,029,180	\$ 13,085,293	\$ 12,512,335	\$ 14,793,200	\$ 14,498,144	\$ 15,028,040	\$ 16,326,990	\$ 22,572,544	\$ 18,727,480	\$ 18,457,603
Licenses and permits	725,870	85,327	118,440	98,986	114,237	112,355	105,429	102,560	93,651	125,950
Intergovernmental	5,938,832	6,748,412	5,365,248	6,059,213	7,340,286	7,279,444	5,669,855	6,396,316	8,070,051	8,373,907
Charges for services	5,780,287	6,245,167	6,020,108	6,443,671	6,390,211	6,917,106	7,029,477	9,465,077	7,979,028	7,907,645
Fines	558,223	553,976	454,054	445,686	500,217	519,944	503,103	1,411,362	476,136	399,344
Investment earnings	1,311,032	718,010	259,047	120,352	298,344	516,215	679,334	615,777	140,863	22,919
Miscellaneous	636,623	678,872	542,768	559,905	654,797	826,409	815,700	1,556,709	1,052,588	696,109
Internal Services	-	-	-	49,439	6,738	36,872	40,648	34,288	48,557	48,129
Total revenues	<u>27,980,047</u>	<u>28,115,057</u>	<u>25,272,000</u>	<u>28,570,452</u>	<u>29,802,974</u>	<u>31,236,385</u>	<u>31,170,536</u>	<u>42,154,633</u>	<u>36,588,354</u>	<u>36,031,606</u>
Expenditures										
General government	5,537,231	6,354,606	5,714,763	5,819,366	6,823,164	6,178,150	5,467,946	6,014,958	6,731,950	7,969,884
Public Safety	9,052,295	9,176,711	7,818,384	7,965,283	8,966,574	10,649,169	10,820,526	10,339,202	11,419,347	11,723,973
Public Works	2,521,693	2,549,109	2,571,441	2,693,303	3,540,694	3,923,900	3,705,482	4,730,726	6,299,406	4,564,183
Public Health	3,171,176	3,292,700	3,683,980	3,914,142	4,037,354	4,366,466	4,548,407	4,641,757	4,730,488	5,160,289
Social and Economic Services	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	2,522,574
Culture and Recreation	975,455	1,020,226	559,248	464,395	456,482	448,690	470,388	3,719,144	637,605	506,637
Housing and Community Development	121,249	135,926	133,084	215,353	149,547	170,999	209,640	272,992	294,663	270,972
Conservation of Natural Resources	37,366	33,740	42,189	36,449	40,524	40,745	40,829	28,853	25,194	21,215
Miscellaneous	354,671	384,835	495,454	300,511	329,851	307,231	296,270	1,688,191	389,373	408,918
Capital Outlay	863,056	1,249,597	1,013,302	673,982	1,303,344	643,296	1,771,017	923,758	3,637,986	1,328,394
Debt Service										
Principal	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	1,994,940
Interest	980,081	734,733	755,096	714,929	665,367	472,174	436,828	385,199	327,470	349,699
Total expenditures	<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>37,770,630</u>	<u>39,799,130</u>	<u>36,821,678</u>
Excess of revenues over (under) expenditures	<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>4,384,003</u>	<u>(3,210,776)</u>	<u>(790,072)</u>
Other financing sources (uses)										
Transfers in	1,630,821	1,604,861	2,320,875	2,333,902	2,839,940	5,314,889	4,570,169	10,303,625	5,132,404	3,854,660
Transfers out	(1,691,069)	(1,759,083)	(3,118,265)	(3,429,172)	(4,215,826)	(6,691,511)	(6,028,767)	(10,303,625)	(6,101,316)	(4,622,039)
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	89,699	424,000	36,350	935,357	-	318,332	-	-	1,731,557	1,127,337
Sale of capital assets	2,659	1,743	42,381	1,042	11,170	9,341	1,279	-	-	-
Total other financing sources (uses)	<u>32,110</u>	<u>(2,017)</u>	<u>(718,659)</u>	<u>(158,871)</u>	<u>(1,364,716)</u>	<u>(1,128,422)</u>	<u>(1,457,319)</u>	<u>-</u>	<u>762,645</u>	<u>359,958</u>
Net change in fund balances	<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>\$ 4,384,003</u>	<u>\$ (2,448,131)</u>	<u>\$ (430,114)</u>
Debt service as a percentage of noncapital expenditures	9.23%	7.73%	8.19%	11.99%	8.78%	6.18%	11.40%	9.45%	9.86%	7.07%

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

Fiscal Year Ended June 30	Real Property		Personal Property		Mobile Homes		Total Property		Ratio of Taxable Assessed Value to Total Market	Direct Mills Applied
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value		
	2001	N/A	N/A	N/A	N/A	N/A	N/A	\$ 3,213,662,447		
2002	N/A	N/A	N/A	N/A	N/A	N/A	3,357,029,079	109,534,532	3.26%	128.86
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	3.72%	132.59
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	3.54%	144.65
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	3.56%	140.67
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	3.48%	143.41
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	3.43%	148.18
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	2.83%	160.29
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	2.87%	161.92
2010	4,300,866,895	121,808,515	113,222,515	3,328,737	28,693,476	754,738	4,442,782,886	125,891,990	2.83%	154.36

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

<u>Cascade County</u>				<u>Overlapping Governments</u>											
Fiscal Year	Operating Mills	Debt Service Mills	Total County Mills				City of			Great Falls			Sun River		
				City of Belt	Town of Cascade	Town of Neihart	Falls	Transit District	School District						
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
2010	143.16	11.20	154.36	192.50	122.71	85.33	169.04	17.22	174.68	211.64	360.01	223.98	336.79	313.71	250.65

<u>Overlapping Governments</u>											Total Mills
Fiscal Year	Deep Creek School District	Rural Fire Control 16 Districts	Belt Rural Fire	Black Eagle Fire #1 District	Black Eagle Sewer District #24	Sun River Cemetery	Soil and Water Conservation	West Great Falls Flood Control	State	State	
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
2010	168.99	84.59	25.00	15.68	38.11	3.01	2.00	26.05	146.82		3,122.87

**CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2010 and TEN YEARS AGO**

<u>Taxpayer</u>	<u>2010</u>			<u>2001</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
PP&L Montana LLC	11,609,533	1	8.45%	10,241,414	1	9.85%
Montana Power				7,844,320	2	7.85%
Northwestern Energy LLC	8,768,409	2	6.38%	-		
Qwest Corporation	2,176,334	3	1.58%	-		
Burlington Northern Santa Fe Railroad	1,759,404	4	1.28%	1,536,854	4	1.41%
Montana Refining Co.	1,651,547	5	1.20%	633,718	7	0.58%
Great Falls Gas/Energy West	901,861	6	0.66%	-		
Front Range Pipe Line LLC	731,917	7	0.53%	1,167,361	6	1.07%
Holiday Village Partners LLC	702,258	8	0.51%	-		
International Malting co.	549,009	9	0.40%	-		0.00%
General Mills Inc.	600,267	10	0.44%	-		0.00%
Walmart & Sams Real Estate	-		0.00%	458,898	9	0.42%
U.S. West Communications	-		0.00%	2,626,775	3	2.41%
Albertson's	-		0.00%	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>\$ 29,450,539</u>		<u>21.44%</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**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	10,924,573	10,322,697	94.49%	579,406	10,902,103	99.79%
2002	10,636,367	10,077,067	94.74%	501,908	10,578,975	99.46%
2003	12,057,842	10,240,111	84.92%	1,808,511	12,048,622	99.92%
2004	12,590,680	11,168,265	88.70%	1,412,609	12,580,874	99.92%
2005	12,754,800	11,177,520	87.63%	1,577,280	12,754,800	100.00%
2006	13,434,799	12,382,065	92.16%	994,681	13,376,746	99.57%
2007	15,876,505	15,475,146	97.47%	380,450	15,855,596	99.87%
2008	16,568,282	15,060,180	90.90%	1,483,196	16,543,376	99.85%
2009	16,425,501	15,351,477	93.46%	468,076	15,819,553	96.31%
2010	15,429,272	14,639,429	94.88%	-	14,639,429	94.88%

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

<u>Fiscal Year</u>	<u>Governmental Activities</u>				<u>Business-Type Activities</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
	<u>General Obligation Bonds</u>	<u>Special Assessment Bonds</u>	<u>Loans</u>	<u>Capital Leases</u>	<u>Loans</u>			
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%	109
2009	6,850,000	620,395	1,602,306	29,782	-	9,102,483	0.30%	111
2010	5,740,000	284,403	1,938,298	19,394	-	7,982,095	N/A	97

N/A - Information is not currently available.

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

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
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	11.68%	157
2004	11,750,000	474,798	11,275,202	10.38%	141
2005	10,865,000	216,711	10,648,289	9.46%	134
2006	10,005,000	261,359	9,743,641	8.34%	123
2007	8,420,000	106,705	8,313,295	6.86%	105
2008	7,940,000	596,705	7,343,295	6.02%	90
2009	6,850,000	190,244	6,659,756	5.44%	81
2010	5,740,000	299,931	5,440,069	4.32%	66

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

	<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>	<u>2010</u>
Debt Limit	\$ 44,991,274	\$ 46,998,407	\$ 41,789,049	\$ 40,074,760	\$ 45,349,635	\$ 44,640,249	\$ 49,414,166	\$ 60,235,377	\$ 51,205,364	\$ 53,331,329
Total debt applicable to limit	<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>	<u>7,982,095</u>
Legal debt margin	<u>\$ 26,350,360</u>	<u>\$ 28,900,495</u>	<u>\$ 24,590,892</u>	<u>\$ 23,848,483</u>	<u>\$ 32,049,787</u>	<u>\$ 32,889,372</u>	<u>\$ 38,969,127</u>	<u>\$ 51,282,728</u>	<u>\$ 42,102,881</u>	<u>\$ 45,349,234</u>
Total debt applicable to the limit as a percentage of debt limit	41.43%	38.51%	41.15%	40.49%	29.33%	26.32%	21.14%	14.86%	17.78%	14.97%

Legal Debt Margin Calculation for Fiscal Year 2010

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	\$3,809,380,622
Debt limit (1.4% of total assessed value)	53,331,329
Debt applicable to limit:	
General obligation bonds	5,740,000
Other Indebtness	<u>2,242,095</u>
Total net debt applicable to limit	<u>7,982,095</u>
Legal debt margin	<u>\$ 45,349,234</u>

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

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected (1)</u>
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
2010	186,018	184,516

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

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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
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	2,991,525	36,403	39	12,491	5.1%
2010	82,178	*	*	*	12,421	6.1%

* - information not available

CASCADE COUNTY, MONTANA

Employer	2010			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Malmstrom Air Force Base	4,524	1	12.67%	5,380	1	14.61%
Benefis Health Care Center	2,475	2	6.93%	2,030	2	5.51%
Great Falls Public School System	1,800	3	5.04%	1,510	3	4.10%
Montana Air National Guard	1,075	4	3.01%	-		0.00%
Great Falls Clinic	680	5	1.91%	575	5	1.56%
N.E.W.	630	6	1.77%	550	6	1.49%
City of Great Falls	544	7	1.52%	640	4	1.74%
Wal-Mart	540	8	1.51%	540	7	1.47%
Cascade County	498	9	1.40%	490	8	1.33%
Albertson's	268	10	0.75%	325	9	0.88%
Missouri River Manor	225	11	0.63%	260	10	0.71%
Total County Employment	<u><u>35,693</u></u>			<u><u>36,833</u></u>		

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

Function	Full-time Equivalent Employees as of June 30									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government	117	96	100	103	104	103	100	110	109	107
Public Safety	176	158	159	156	183	185	181	170	183	158
Public Works	64	66	65	63	66	85	80	76	71	77
Public Health	59	67	76	69	73	82	82	85	83	85
Social and economic services	42	46	43	45	45	42	45	49	48	44
Housing and community development	80	6	10	10	13	12	11	11	5	5
Conservation of natural resources	2	2	2	2	4	4	4	6	7	3
Miscellaneous/Expo Park	2	2	2	2	2	2	2	-	15	22
Total	<u>542</u>	<u>443</u>	<u>457</u>	<u>450</u>	<u>490</u>	<u>515</u>	<u>505</u>	<u>507</u>	<u>521</u>	<u>501</u>

Cascade County
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government										
County Attorney										
Felony matters	588	953	1,032	936	655	641	606	406	517	439
Youth matters	276	306	257	267	241	241	331	243	223	192
Clerk and Recorder										
Documents recorded	27,494	27,425	33,991	25,831	25,129	25,581	26,972	24,621	26,178	19,933
Clerk of District Court*										
Civil cases	1,205	1,352	1,557	1,625	1,542	1,790	1,701	1,715	1,270	
Family cases	696	1,062	980	1,023	610	664	673	691	991	
Criminal cases	522	588	953	1,032	936	655	606	460	517	
Probate cases	345	298	331	324	341	329	311	329	312	
Juvenile cases	276	306	257	267	241	241	331	243	223	
Sanity cases	23	27	10	6	33	40	39	38	38	
Marriage licenses	641	621	634	691	633	609	650	594	623	
Public works										
Road										
Total Road Miles	N/A	N/A	N/A	1,577	N/A	N/A	1,546	N/A	1,554	1,522
Total Maintained Gravel Miles	929	929	929	929	929	929	929	929	929	929
Total Maintained Asphalt Miles	201	201	201	201	201	201	201	201	201	201
Public health										
Clinic Visits	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13,618	N/A
Licenses Issued	N/A	N/A	N/A	N/A	813	N/A	N/A	N/A	N/A	848
Septic Permits	N/A	N/A	N/A	N/A	200	N/A	N/A	N/A	N/A	140
Public Water supply inspections	N/A	N/A	N/A	N/A	18	N/A	N/A	N/A	N/A	-
Social and economic services**										
Commodity Clients served	N/A	300	840	840	864	816	816	828	816	1,056
RSVP Volunteer Hours	93,382	112,033	108,939	144,368	151,526	180,610	238,822	318,789	372,778	315,995
Foster Grandparent Volunteer Hours	N/A	N/A	N/A	58,883	53,868	52,025	49,646	52,631	52,379	52,624
Meals Provided to Seniors	81,741	106,618	97,318	86,198	84,101	89,588	84,208	96,250	99,624	97,754
Other Services Provided to Seniors (1)	5,249	8,626	8,706	9,494	8,420	9,307	11,487	11,154	12,785	25,321
Housing and community development*										
Subdivisions	N/A	18	21	28	32	21	29	15	9	N/A
Certificates of survey reviewed	N/A	67	71	68	68	116	90	91	73	N/A
Floodplain permits issued	N/A	12	21	19	9	10	9	12	30	N/A
Other permits issued	N/A	12	10	131	225	262	324	46	234	N/A
Conservation of natural resources										

N/A information was not available

* These statistics are prepared on a calendar year

** These statistics are prepared on a federal fiscal year October 1 to September 30

(1) Other services include personal care, homemaker, case management, assisted transportation, transportation, outreach, respite services, and senior companion

Cascade County, Montana
 Capital Asset Statistics by Function
 Last Ten Fiscal Years

Function	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Public Safety										
Station/Detention Center	1	1	1	1	1	1	1	1	1	1
Mobile Command Center	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1
Patrol Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	39
Prisoner Transports	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3
Public works										
Administration Building	1	1	1	1	1	1	1	1	1	1
Roads (miles)	N/A	N/A	N/A	1,577	N/A	N/A	1,546	N/A	1,554	1,522
Public health										
Clinic / Admin Building	1	1	1	1	1	1	1	1	1	1
Social and economic services										
Administration Building	-	-	-	-	-	-	-	-	-	1
Senior Center	1	1	1	1	1	1	1	1	1	1

N/A - information is not available





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

501 Park Drive South
P. O. Box 989
Great Falls, MT 59403
Phone (406) 761-2820
FAX (406) 761-2825
www.jccsca.com

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, 2010, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated December 23, 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.

A deficiency in internal control 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 material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Cascade County, Montana in a separate letter dated December 23, 2010.

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

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

Great Falls, Montana
December 23, 2010



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

Certified Public Accountants and Business Advisors

501 Park Drive South
P. O. Box 989
Great Falls, MT 59403
Phone (406) 761-2820
FAX (406) 761-2825
www.jccsca.com

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited Cascade County, Montana's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Cascade County, Montana's major federal programs for the year ended June 30, 2010. Cascade County, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cascade County, Montana's management. Our responsibility is to express an opinion on Cascade County, Montana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cascade County, Montana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Cascade County, Montana's compliance with those requirements.

In our opinion, Cascade County, Montana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

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

Great Falls, Montana
December 23, 2010

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Balance July 1, 2009	Grant Revenues	Expenditures		Balance June 30, 2010
						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	50,735	22	50,657	-	100
HIDTA	7.000	G09RM0039A	128,649	(51,717)	106,254	54,537	-	-
Total Office of National Drug Control Policy				<u>2,947</u>	<u>106,276</u>	<u>109,123</u>	<u>-</u>	<u>100</u>
U.S. Department of Agriculture								
Passed through Montana Department of Health and Human Services								
Commodities - Cash-in-Lieu	10.550	08-22A-A008	60,000	-	67,319	60,000	7,319	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	08-07-5-21-003-0	303,775	5,004	-	9,426	-	(4,422)
Special Supplemental Food Program for Women, Infants, and Children	10.557	09-07-5-21-003-0	314,567	6,451	73,573	73,573	6,662	(211)
Special Supplemental Food Program for Women, Infants, and Children	10.557	10-07-5-21-003-0	315,958	-	245,261	245,236	25	-
Special Supplemental Food Program for Women, Infants, and Children BFS	10.557	07-07-5-21-033-0	13,333	(4,046)	4,046	-	-	-
Special Supplemental Food Program for Women, Infants, and Children BFS	10.557	08-07-5-21-033-0	13,755	4,595	6,077	9,783	-	889
Intensive Case Management	10.561	10-07-5-31-01800	29,500		31,095	29,500	-	1,595
Commodities	10.565	08-22A-A008	-	982	-	-	-	982
Commodities	10.565	09-027-21005-0	-	-	29,916	29,916	-	(0)
WIC-Farmers Market	10.577	09-07-5-21-080-0	41,504	(20,563)	41,504	20,941	-	-
WIC-Farmers Market	10.577	09-07-5-21-080-0	5,100		5,100	5,100	-	
Passed through State Auditor's Office								
Schools and Roads - Grants to States Forest Reserve	10.665		-	-	89,847	89,847	-	-
Title III Funding	10.666		31,132	31,132	26,233	3,826	-	53,539
Total U.S. Department of Agriculture				<u>23,555</u>	<u>619,971</u>	<u>577,148</u>	<u>14,006</u>	<u>52,372</u>
US Department of Defense								
Office of Economic Adjustment	12.610	EN0817-09-01	163,513	-	43,001	44,074	-	(1,073)
Office of Economic Adjustment	12.614	DD0754-08-01	494,000	8,131	155,700	154,824	-	9,007
				<u>8,131</u>	<u>198,701</u>	<u>198,898</u>	<u>-</u>	<u>7,934</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, 2010

Funding Agency	Federal	Program Number	Program or Award Amount	Balance July 1, 2009	Grant Revenues	Expenditures		Balance June 30, 2010
	CFDA Number					Federal	Match	
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	(33,027)	63,401	29,641	733	-
CDBG ULRRWSD	14.228	MT-CDBG-04PH-02	500,000	35,964	13,247	49,211	-	-
Total U.S. Department of Housing and Urban Development				2,937	76,648	78,852	733	-
Department of Justice								
Passed through the Montana Board of Crime Control								
Parenting Wisely	16.548	09-P09-90571	31,812	-	31,812	31,812	-	-
Passed through Boys & Girls Club								
Weed & Seed	16.595	2005-WS-Q5-0175	4,800	1,058	-	1,058	-	-
Project Safe Neighborhood	16.744	07-N01-90341	84,000	18,544	49,733	48,842	40,000	(20,565)
Total U.S. Department of Justice				19,602	81,545	81,712	40,000	(20,565)
U.S. Department of Transportation								
Passed through the Montana Department of Transportation								
Fairgrounds Imp	20.205		157,223	272	-	-	-	272
High Plains Landscaping	20.205	STPE 5299(75)	83,153	9,247	74,637	53,385	-	30,499
Belt Sidewalks	20.205	CTEP 6322	66,700	-	8,951	-	9,038	(87)
Aging Services Bus Barn	20.500	05-50-0036	806,496	-	575,071	570,677	-	4,394
DUI Task Force Safety	20.601	2010-02-02-02	8,500	-	3,356	3,356	-	-
Passed through the Montana Fish, Wildlife, and Parks								
Boat Safety	20.005	02-K16-81331	9,600	2,152	9,600	1,238	-	10,514
Passed through Health Mothers, Healthy Babies								
Safe Routes to School	20.205	104031	25,000	3,651	(1,660)	1,991	-	-
The Montana Coalition	20.600		30,000	(2,756)	80	-	-	(2,676)
The Montana Coalition	20.600		20,000	577	9,448	9,025	-	1,000
The Montana Coalition	20.600		15,000	-	7,101	7,101	-	-
Total U.S. Department of Transportation				13,143	686,584	646,773	9,038	43,916
U.S. Environmental Protection Agency								
Passed through the Montana Department of Environmental Quality								
MTDEQ:Air Pollution	66.001	510002	19,234	-	22,135	19,234	1,981	920
Direct: Neihart Superfund Coop Agreement	66.805	V-97858401-0/1	100,000	-	5,413	5,413	-	-
Total U.S. Environmental Protection Agency				-	27,548	24,647	1,981	920

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, 2010

Funding Agency	Federal	Program Number	Program or Award Amount	Balance	Grant Revenues	Expenditures		Balance
	CFDA Number			July 1, 2009		Federal	Match	June 30, 2010
Department of Energy								
Direct:								
Energy Efficiency & Renewal - ARRA	81.128	DE-RW000056	94,400	-	94,400	-	-	94,400
U.S. Department of Health and Human Services								
Direct								
Community Health Center	93.224	1-H80-CS-00566-01	1,415,021	168,137	1,635,811	822,983	852,131	128,834
Community Health Center	93.224	3-H80-CS-00566-01-01	822,983	-	111,256	-	135,002	(23,746)
Capital Improvements Program - ARRA	93.703	1C81CS14140-01-00	438,020	-	176,413	176,413	-	-
Increased SVC to Health Centers - ARRA	93.703	6HBCS11838-01-02	188,902	-	88,257	81,513	-	6,744
Total Direct Programs				168,137	2,011,737	1,080,909	987,133	111,832
Passed through Montana Department of Health and Human Services								
VII Ombudsman	93.042	08-22A-A008	15,489	-	18,719	12,776	4,507	1,436
VII Ombudsman	93.042	08-22A-A008	14,942	(3,795)	-	-	-	(3,795)
IIIB Ombudsman	93.042	08-22A-A008	63,228	-	76,413	52,152	18,398	5,863
Title IIID/F	93.043	08-22A-A008	8,585	-	9,087	8,585	347	155
Title IIIB	93.044	08-22A-A008	89,211	-	98,213	88,773	6,343	3,097
Title IIIA	93.044	08-22A-A008	1,000	-	1,571	1,000	357	214
Title IIIC	93.045	08-22A-A008	218,525	-	465,861	218,525	221,331	26,005
ADRC	93.048	10-22A-ADRC8	69,388	-	69,388	22,009	-	47,379
Title IIIE	93.052	08-22A-A008	55,919	-	69,607	47,103	16,640	5,864
Bioterrorism	93.069	09-07-6-11-008-0	117,512	145,369	70,068	35,651	-	179,786
Bioterrorism	93.069	10-07-6-11-008-0	364,062	-	337,502	221,308	-	116,194
Bioterrorism	93.069		-	-	-	22,686	-	(22,686)
HIV Consortium and Direct Care Ryan White PT B	93.118	03-07-4-51-102-0	34,500	1,917	-	-	-	1,917
HIV Consortium and Direct Care Ryan White PT B	93.917	10-07-4-51-102-0	16,100	-	2,491	2,491	-	-
HIV Consortium and Direct Care Ryan White PT B	93.917	09-07-4-51-102-0	10,000	-	10,000	4,824	-	5,176
Fetal Alcohol Syndrome	93.230	028117-872C	78,261	1,587	4,121	-	-	5,708
Youth Suicide Prevention	93.243	07-07-5-31-025-0	77,700	3,716	-	3,695	-	21
Immunization	93.268	09-07-04-31-007-0	32,827	23,834	32,827	18,849	-	37,812
Immunization	93.268	10-07-04-31-007-1	28,842	-	14,421	20,050	-	(5,629)
HIV Prevention	93.940		-	-	-	1,598	-	(1,598)
HIV Prevention	93.940	07-07-4-51-004-0	27,343	6,921	-	-	-	6,921
HIV Prevention	93.940	09-07-4-51-004-0	27,343	9,306	21,352	37,579	9,306	(16,227)

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, 2010

Funding Agency	Federal	Program Number	Program or Award Amount	Balance July 1, 2009	Grant Revenues	Expenditures		Balance June 30, 2010
	CFDA Number					Federal	Match	
U.S. Department of Health and Human Services, continued								
Passed through Montana Department of Health and Human Services, continued								
HIV Prevention	93.940	10-07-4-51-004-1	28,163	-	14,506	14,506	-	-
Youth In Need of Care	93.658	20063LEG0001	36,690	14,505	23,904	35,891	-	2,518
Children's Justice Account	93.658	20063CJAG0002	5,400	(246)	-	-	-	(246)
Child Abuse and Neglect	93.658	2005LEGL004	29,058	4,819	25,321	-	-	30,140
Fetal Alcohol Syndrome	93.701	028180-872C	33,000	-	24,398	29,232	-	(4,834)
MIPPA: Aging Services - ARRA	93.471/779	09-22A-MIPPA8	25,769	-	25,769	15,714	-	10,055
Home Delivered Meals - ARRA	93.705/707	10-22S-A008	33,815	-	34,490	33,815	675	-
Center Renovation - ARRA	93.705/707	10-22S-A008	83,930	-	83,930	83,930	-	-
Congregate Meals - ARRA	93.705/707	10-22S-A008	47,120	-	49,088	47,120	1,968	-
Early Headstart - ARRA	93.709	8CH0032	132,527	-	12,647	12,647	-	-
CHIPRA	93.767	10-11-2-01-005-0	31,440	-	7,890	6,807	-	1,083
SHIP	93.779	08-22A-A008	19,580	13,962	-	-	-	13,962
SHIP	93.779	08-22A-A009	10,836	-	11,469	10,836	439	194
Emergency Preparedness	93.899	20063CJAG0002	10,962	13	-	-	-	13
Cancer	93.919	07-07-3-01-002-0	76,803	35,952	13,980	6,647	-	43,285
Breast and Cervical Health	93.919	04-07-3-01-002-0	131,400	2,225	106,500	75,644	-	33,081
Breast and Cervical Health	93.919	01-07-3-01-006-0	60,900	9,887	-	14,735	-	(4,849)
TB Program	93.991	08-07-4-11-042-0	4,000	427	-	427	-	-
TB Program	93.991	09-07-4-11-042-1	5,000	-	5,000	76	131	4,793
Maternal and Child Health	93.994	09-07-5-01-007-0	97,326	37,994	-	37,994	-	-
Maternal and Child Health	93.994	10-07-5-01-007-0	102,714	-	207,792	102,714	67,345	37,733
Passed through Montana State University								
Nutritional and Physical Activity Project	93.283	G197-09-W2236	24,000	420	17,039	10,037	-	7,422
Passed through the Yellowstone City County Health Department								
Ryan White	93.918		15,000	-	16,372	16,372	-	-
Total pass through programs				308,813	1,981,736	1,374,798	347,787	567,964
Total U.S. Department of Health and Human Services				476,950	3,993,473	2,455,707	1,334,920	679,796
National Senior Services Corporation								
Direct								
Retired Senior Volunteer Program	94.002	06SRPMT003	130,468	(3,546)	3,546	-	-	-
Retired Senior Volunteer Program	94.002	09SRPMT004	128,189	-	189,311	128,189	77,402	(16,280)
Foster Grandparents	94.011	06SFPMT005	210,063	2,194	-	-	2,194	-
Foster Grandparents	94.011	09SFPMT006	206,393	-	257,586	206,393	41,151	10,042
Total National Senior Services Corporation				(1,352)	450,443	334,582	120,747	(6,238)

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, 2010

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance	
	CFDA					or Award	July 1,		Revenues
	Number	Number	Amount	2009				2010	
U.S. Department of Homeland Security									
Civil Defense	97.042	2009-EP-E9-0009	96,148	-	92,609	92,609	-	-	
Homeland Security Radio Grant	97.072		733,291	-	150,623	150,623	-	-	
Total U.S. Department of Homeland Security				-	243,232	243,232	-	-	
					<u>545,913</u>	<u>6,578,821</u>	<u>4,750,674</u>	<u>1,521,425</u>	<u>852,635</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, 2010

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, 2010

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Cascade County, Montana which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Cascade County, Montana expresses an unqualified opinion.
6. There were no audit findings related to federal award programs for Cascade County, Montana that we are required to report.
7. The programs tested as major programs include:

Funding Agency	CFDA Number
U.S. Department of Transportation Aging Service Bus Barn	20.500
U.S. Department of Health and Human Services	
Title IIIA	93.044
Title IIIB	93.044
Title IIIC	93.045
CHIPRA	93.224
Community Health Center	93.224
Dental Clinic	93.224
Center Renovation - ARRA	93.705 / 93.707
Congregate Meals - ARRA	93.705 / 93.707
Home Delivered Meals - ARRA	93.705 / 93.707
Capital Improvement Dental - ARRA	93.703
Clinic ED Records - ARRA	93.703
Increase Service to Health Centers - ARRA	93.703
U.S. Department of Agriculture	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Cascade County, Montana did not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

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

None.

CASCADE COUNTY, MONTANA
STATUS OF PRIOR YEAR FINDINGS
June 30, 2010

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.

Recommendation: It was recommended the County official responsible for this award review the allowable activities and costs for federal awards and adhere to those compliance requirements.

Current status: The County has taken corrective action.

2009-4: Title IIIB, Supportive Services, CFDA No. 93.044; Title IIIC, Nutrition, CFDA No. 93.045

Condition and Criteria: Transactions made with related parties appear to not meet the requirements of being at arm's length.

Recommendation: It was recommended the County review the transactions and supporting documents to determine whether or not they meet the arm's length requirements. It was further recommended the County 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.

Current status: The County has taken corrective action.

Corporation for National and Community Service

2009-5: Retired Senior Volunteer Program, CFDA No. 94.002; Foster Grandparent Program, CFDA No. 94.011

Condition and Criteria: Transactions made with related parties appear to not meet the requirements of being at arm's length.

Recommendation: It was recommended the County review the transactions and supporting documents to determine whether or not they meet the arm's length requirements. It was further recommended the County 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.

Current status: The County has taken corrective action.