Cascade County, Montana

Comprehensive Annual Financial Report

FISCAL YEAR 2011 **JULY 1, 2010 – JUNE 30, 2011**

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2011

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CASCADE COUNTY

December 31, 2011

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, 2011.

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, 2011, 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, 2011, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Cascade County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Part IV of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Cascade County's MD&A can be found immediately following the independent auditor's report.

Profile of the Government

Cascade County was incorporated September 12, 1887. The county seat is the City of Great Falls. The County covers an area of 2,659 square miles in Central Montana. The estimated population is 81,327. 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 September 1 or 30 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 fund, with commissioner approval. Transfers of appropriations between funds, 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 53.

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 2011 and are expected to do the same in fiscal year 2012.

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 2011. 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 has no major capital projects planned for FY2012. 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, 2010. This was the ninth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all members of the departments who assisted and the County Commission for their unfailing support for maintaining the highest standards of professionalism in the management of Cascade County's finances.

Respectfully submitted,

Randall R Hand
Randall R. Hand
Finance Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cascade County

Montana

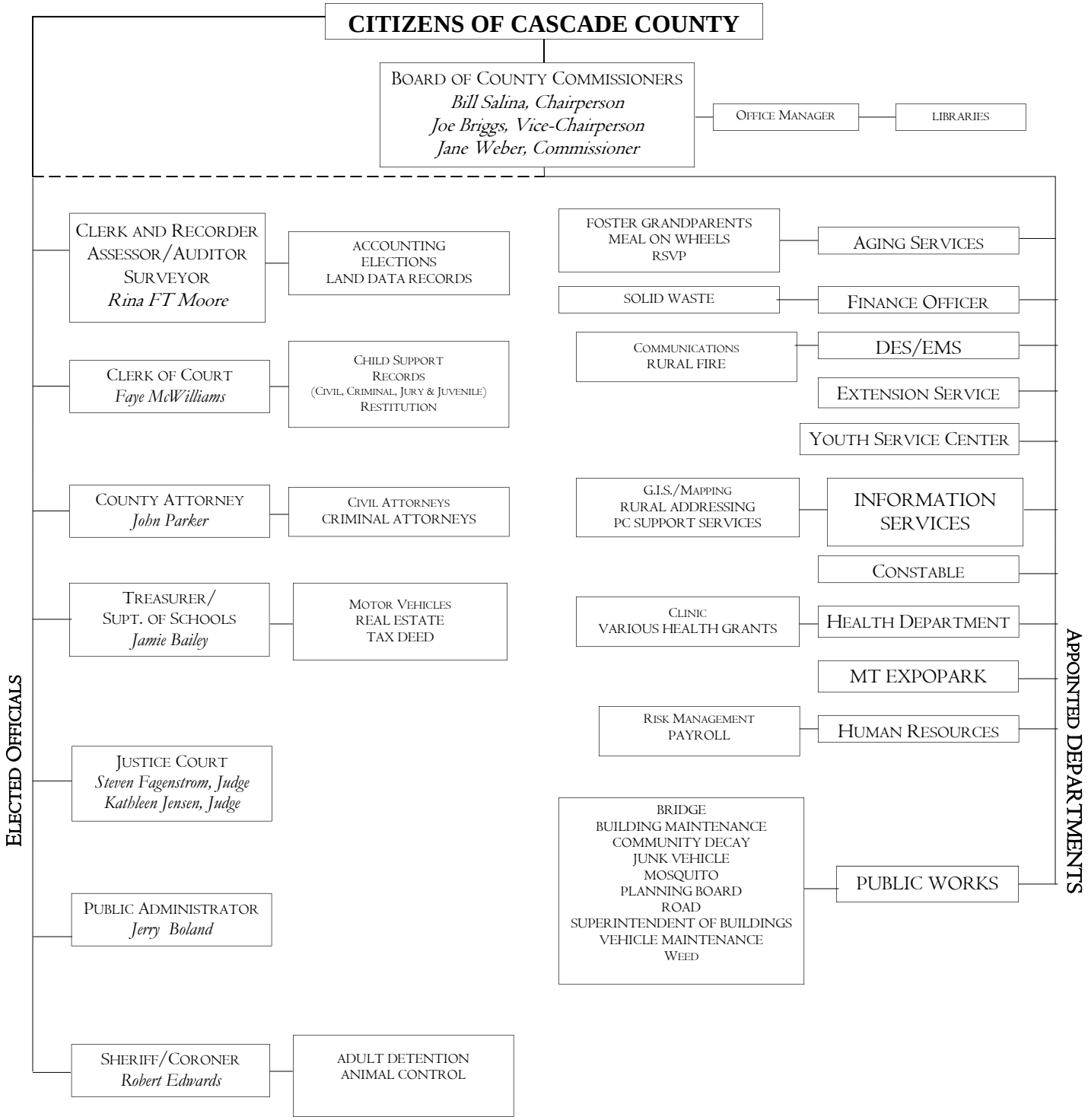
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

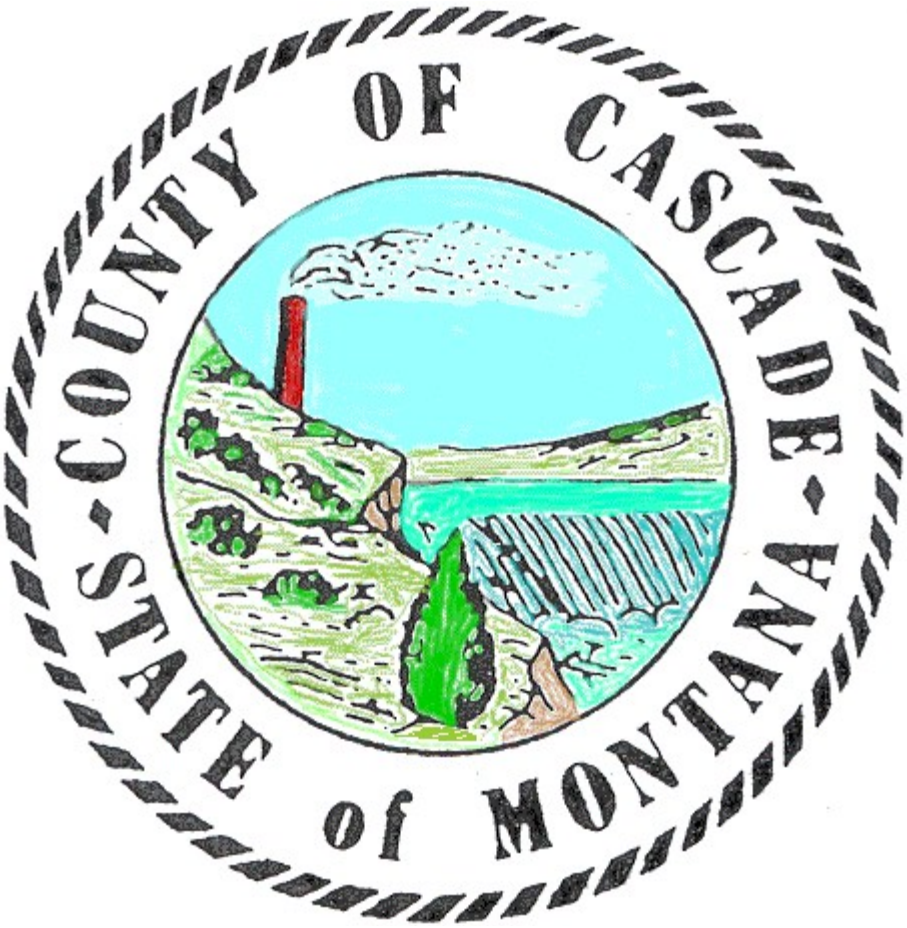
Executive Director

Cascade County Organizational Structure
June 30, 2011



CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2011

Office	Name of County Official/Officer	Date Term Expires
Commissioner (Chairperson)	Bill Salina	12/31/2014
Commissioner (Vice-Chairperson)	Joe Briggs	12/31/2016
Commissioner	Jane Weber	12/31/2012
Attorney	John Parker	12/31/2014
Clerk and Recorder/Auditor/Surveyor	Rina FT Moore	12/31/2014
Clerk of District Court	Faye McWilliams	12/31/2014
Justice of the Peace	Steven Fagenstrom	12/31/2014
Justice of the Peace	Kathleen Jensen	12/31/2014
Public Administrator	Jerry Boland	12/31/2014
Sheriff/Coroner	Bob Edwards	12/31/2014
Treasurer/School Superintendent	Jamie Bailey	12/31/2014


COUNTY OF CASCADE
STATE of MONTANA

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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, 2011, 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, 2011, 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 30, 2011, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 10 through 17, 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 30, 2011 (except for Notes IV(M) and IV(Q), as to which the date is April 5, 2012)

Bozeman • Great Falls • Hamilton • Helena • Kalispell • Missoula • Whitefish

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2011

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, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-4 of this report.

Financial Highlights

- The assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by $47,145,667 (*net assets*). Of this amount, $7,928,176 (*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 $97,040, net of the prior period adjustment.
- The County recorded a prior period adjustment reducing net assets by $688,874 regarding a reconciliation of settled protested taxes, inventory and a flex plan receivable.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of $40,683,901 an increase of $753,436 (net of prior period adjustment) in comparison with the prior year. Approximately twenty-two percent of this total amount, $9,149,792 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 $1,645,284 or approximately 17% of total general fund expenditures and other financing uses.
- Cascade County's in-house loans increased by $1,014,975 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, 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 ExpoPark (fairgrounds).

The government-wide financial statements can be found on pages 18-19 of this report.

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

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

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

Cascade County maintains 131 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Public Safety Fund (special revenue) which are considered to be major funds. Data from the other 129 governmental funds are combined

into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining schedules* elsewhere in this report.

Cascade County adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for all governmental funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 20-22 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. The County started a new internal service fund but closed it at the end of the year, because of the inability to generate enough revenue to support its fleet maintenance, carpenter, and painter. Cascade County uses internal service funds to account for its cost of gasoline, the County printer, 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, except for internal balances, only in more detail. The proprietary fund statements reconcile internal balance to business-like activities. 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 23-25 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 26-27 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 28-47 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 53-283 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 $47,145,667 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (82.71 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment, infrastructure, improvements other than buildings), less any related debt used to acquire those assets that is still outstanding. Cascade County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Cascade County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CASCADE COUNTY'S NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and Other Assets	$ 14,718,183	$ 13,781,946	$ (1,916,616)	$ (1,320,527)	$ 12,801,567	$ 12,461,419
Capital Assets	36,681,014	36,564,895	8,813,094	8,825,351	45,494,108	45,390,246
Total Assets	51,399,197	50,346,841	6,896,478	7,504,824	58,295,675	57,851,665
Long-term Liabilities Outstanding	7,666,756	8,242,637	68,485	64,672	7,735,241	8,307,309
Other Liabilities	3,048,540	2,173,739	366,227	321,990	3,414,767	2,495,729
Total Liabilities	10,715,296	10,416,376	434,712	386,662	11,150,008	10,803,038
Net Assets:						
Invested in Capital Assets, Net of Related Debt	31,326,472	31,053,688	8,813,094	8,825,351	38,994,566	38,116,366
Restricted	207,637	2,285,312	15,288	-	222,925	2,285,312
Unrestricted	9,149,792	6,591,465	(2,366,616)	(1,707,189)	7,928,176	6,646,949
Total Net Assets	$ 40,683,901	$ 39,930,465	$ 6,461,766	$ 7,118,162	$ 47,145,667	$ 47,048,627

The County has $1,145,000 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 $1,613,434, and short-term loan (due to other funds) in the amount of $520,081 which are shown as assets to eliminate the activity in the total column.

- .5 percent of net assets are restricted due to either form or restrictions put on the County by outside entities.
- 16.81 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.

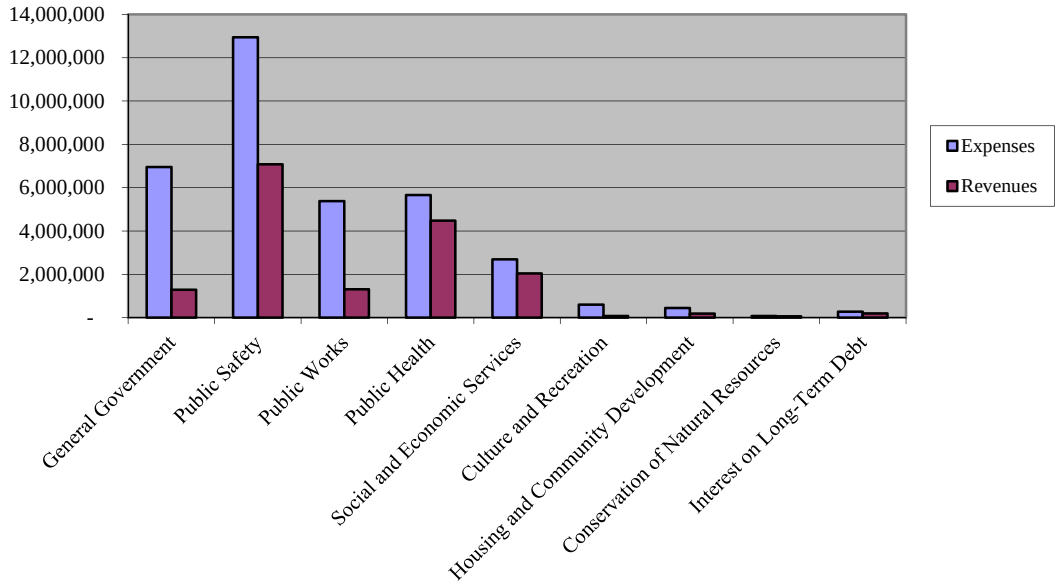
CASCADE COUNTY'S CHANGES IN NET ASSETS

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program Revenues:						
Charges for Services	$ 10,397,374	$ 9,633,580	$ 3,296,183	$ 3,467,107	$ 13,693,557	$ 13,100,687
Operating Grants and Contributions	5,924,425	5,869,803	-	-	5,924,425	5,869,803
Capital Grants and Contributions	497,530	943,010	14,306	224,448	511,836	1,167,458
General Revenues:						
Property Taxes	18,908,483	18,561,647	-	-	18,908,483	18,561,647
Other	1,702,480	1,720,205	22	281	1,702,502	1,720,486
Total Revenues	37,430,292	36,728,245	3,310,511	3,691,836	40,740,803	40,420,081
Expenses:						
General Government	6,956,149	6,959,882	-	-	6,956,149	6,959,882
Public Safety	12,945,329	12,705,127	-	-	12,945,329	12,705,127
Public works	5,381,196	4,794,147	-	-	5,381,196	4,794,147
Public health	5,663,473	5,376,247	-	-	5,663,473	5,376,247
Social and economic services	2,689,933	2,648,682	-	-	2,689,933	2,648,682
Culture and recreation	603,265	617,687	-	-	603,265	617,687
Housing and community development	445,624	293,170	-	-	445,624	293,170
Conservation of natural resources	73,856	21,908	-	-	73,856	21,908
Interest on long-term debt	280,175	360,557	-	-	280,175	360,557
Montana Expo Park	-	-	3,859,427	3,862,529	3,859,427	3,862,529
Solid Waste	-	-	1,010,212	832,258	1,010,212	832,258
Water Operating	-	-	46,250	37,154	46,250	37,154
Total Expenses	35,039,000	33,777,407	4,915,889	4,731,941	39,954,889	38,509,348
Change in Net Assets Before Transfers	2,391,292	2,950,838	(1,605,378)	(1,040,105)	785,914	1,910,733
Transfers	(948,982)	(744,715)	948,982	744,715	-	-
Change in Net Assets	1,442,310	2,206,123	(656,396)	(295,390)	785,914	1,910,733
Net Assets beginning of year	39,930,465	37,724,342	7,118,162	7,413,552	47,048,627	45,137,894
Prior Period Adjustment	(688,874)	-	-	-	(688,874)	-
Net Assets beginning of year, restated	39,241,591	37,724,342	7,118,162	7,413,552	46,359,753	45,137,894
Net Assets end of year	$ 40,683,901	$ 39,930,465	$ 6,461,766	$ 7,118,162	$ 47,145,667	$ 47,048,627

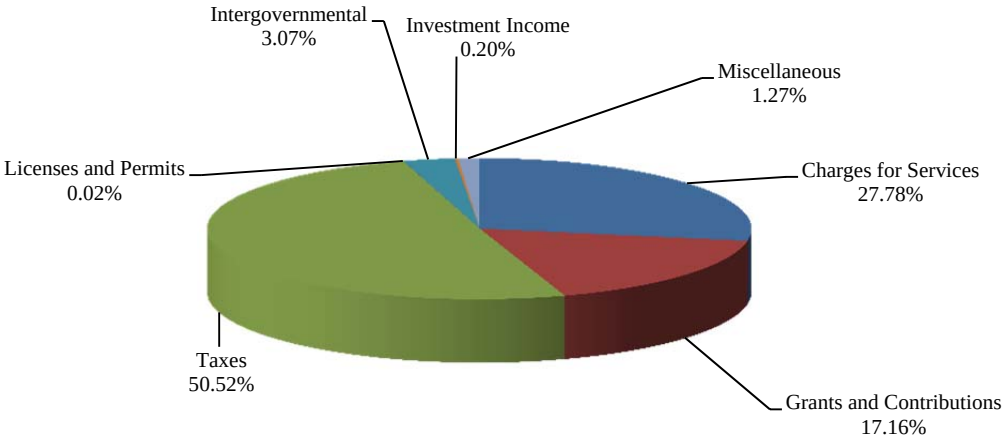
Governmental activities: Governmental activities increased Cascade County's net assets by $2,391,292 before transfers. Key elements of this increase are as follows:

- The County completed the energy efficiency project during the year which was capitalized.
- The County received grants for capital projects; which these costs were capitalized.
- Due to having a negative CPI (consumer price index) the County froze all operating costs except for personnel.

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



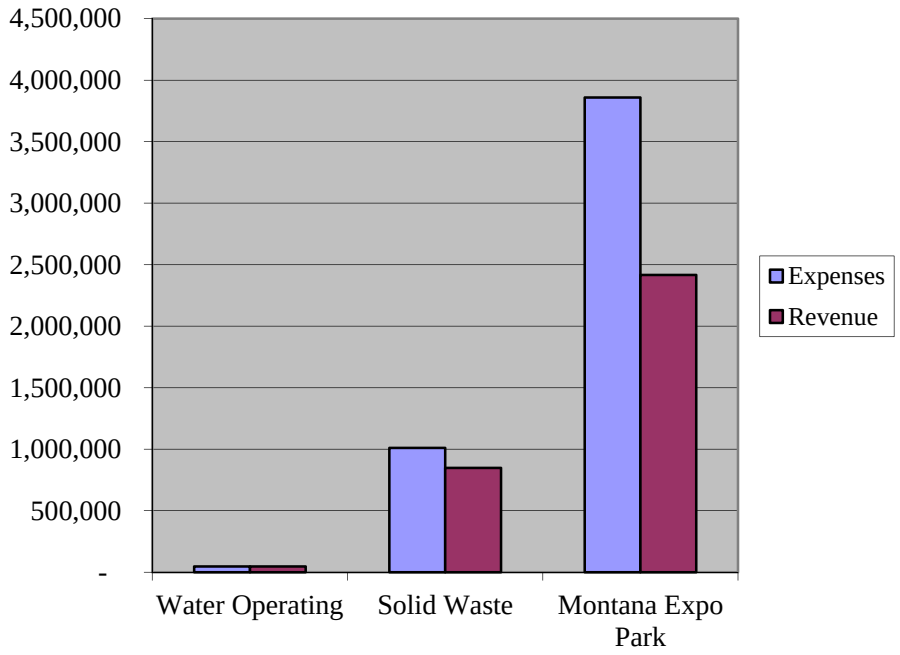
For the most part increases in expenses closely paralleled inflation and growth in the demand for services.

Prior period adjustment – Governmental Activities
The County reviewed the protested tax and protested tax interest funds during the fiscal year. Errors were discovered in the releases of protested taxes in prior years. The errors were distributed to funds that the errors occurred in. The total prior period adjustment reduced net assets by $783,749. The intergovernmental gasoline fund (internal service), did not have an inventory for fuel that was on hand. The inventory was recorded based on June 30th readings and the prior year inventory was estimated. This increased net assets by $49,738. The self-insurance fund maintains a deposit with administrator of the County's flex plan. The amount was recorded as a receivable. The amount on hand the prior year was recorded as a prior period adjustment. This adjustment increased net assets by $45,137.

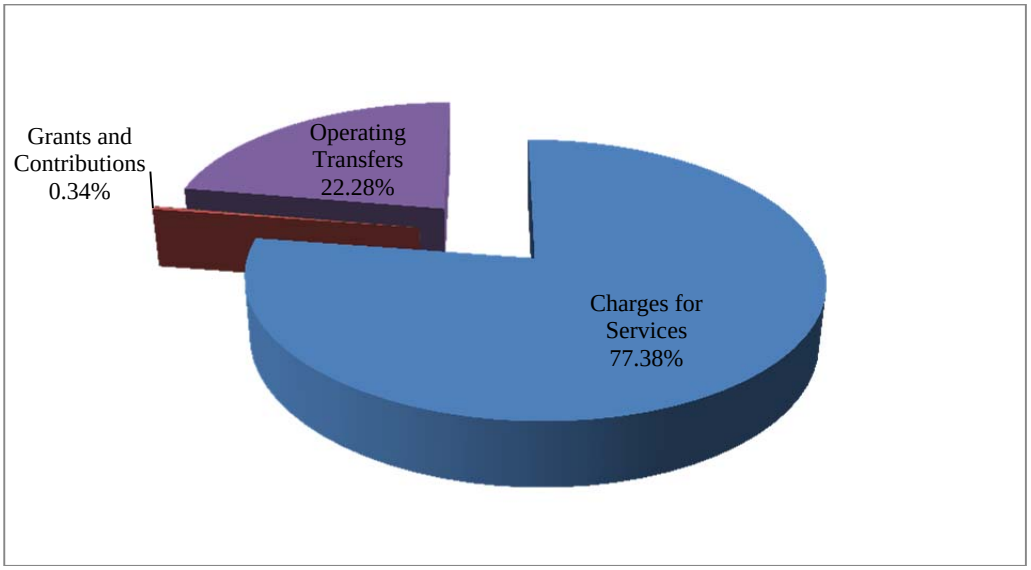
Business-type activities decreased Cascade County's net assets by $1,605,378, before transfers. Key elements of this decrease are as follows:

- The Montana Expo Park had a loss before transfers of $1,443,241. 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.
- Solid Waste had a loss before transfers of $163,194. Management is monitoring the activities during this fiscal year and will recommend changes to the assessment if needed.

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 implemented **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 $6,941,518, an increase of $1,898,533(net of prior period adjustment) in comparison with the prior year. The County's fund balances' were classified as follows:

- Nonspendable - $220,430(3.18%) consists of loans receivable.
- Restricted - $207,637 (2.99%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - $3,069,232 (44.22%) consists of reserves that the Board of County Commissioners have mandated for governmental funds to have.
- Assigned – $3,946,261 (56.85%) consists of reserves that were appropriated for the fiscal year 2012 budget and reserves in special revenue, debt service, and capital improvement funds.
- Unassigned – ($-502,042) (-7.23%) consists of reserves that were considered as a surplus.

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 $1,645,284. This consisted of $872,743 committed reserves, $336,905 assigned reserves, and $435,636 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 17 percent of total general fund expenditures and other financing uses.

The general fund's fund balance was decreased by $64,629 during the current fiscal year. Key factors in this decrease are as follows:

- The County recorded a ($393,559) prior period adjustment for prior years protested taxes settlements.
- Revenues exceeded expenditures by $328,930.

Public safety's fund balance was increased by $1,974,413. Key factors in this are as follows:

- Revenues exceeded budgeted revenues by $689,295. This was mainly a settlement on the County's regional prison per diem rate.
- The County transferred $2,097,429 from the General Fund to correct the prior year negative reserves and help build reserves in accordance with County policy.
- The County recorded a ($55,331) prior period adjustment for prior years protested taxes settlements.

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 $36,556, a decrease of $8,034. 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 $67,879 a decrease of $323,159. 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 ($2,430,571). The total decrease in net assets was $478,919. 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 $56,000 difference between the original budget and the final amended budget in total. The changes in the budget were utilizing an additional $56,000 of the reserves to fund a settlement of wages. The budget as originally adopted required the use of $430,638 of the reserves while the revised amendment utilized $430,638 of the reserves, the year-end actual utilized $64,629 of the reserves. This included the prior period adjustment. The significant variances between budget and actual are as follows:

1. The County received PILT funding of $215,071 which was not expected.
2. The County received $152,333 in additional taxes mainly due to a tax protest release.
3. A computer software was not completed during the fiscal year as expected but was completed during FY2012.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2011, amounts to $45,494,108 (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	
	2011	2010	2011	2010	2011	2010
Land	$ 649,255	$ 641,255	$ 84,681	$ 84,681	$ 733,936	$ 725,936
Land Easements	3,198,284	3,198,284	-	-	3,198,284	3,198,284
Construction in Progress	103,509	2,018,401	-	1,473,594	103,509	3,491,995
Buildings	24,431,308	22,805,762	5,705,953	5,250,602	30,137,261	28,056,364
Improvements Other Than Buildings	40,852	61,682	1,659,415	1,908,604	1,700,267	1,970,286
Machinery and Equipment	3,275,460	3,041,198	1,363,045	107,870	4,638,505	3,149,068
Infrastructure	4,982,346	4,798,313	-	-	4,982,346	4,798,313
Total	$ 36,681,014	$ 36,564,895	$ 8,813,094	$ 8,825,351	$ 45,494,108	$ 45,390,246

Additional information on Cascade County's capital assets can be found in note IV.E on pages 38-39 of this report.

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of $4,666,153. Of this amount, $4,580,000 comprises of debt backed by the full faith and credit of the County and $86,153 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. In addition, the County had $1,870,210 in loans; $2,116,664 in compensated absences; $9,501 in capital leases and $183,338 in OPEB liability.

CASCADE COUNTY OUTSTANDING DEBT

General Obligation and Rural Special Improvement District Bonds

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	$ 4,580,000	$ 5,740,000	$ -	$ -	$ 4,580,000	$ 5,740,000
Special Assessment Debt with Governmental Commitment	86,153	92,977	-	-	86,153	92,977
Total	$ 4,666,153	$ 5,832,977	$ -	$ -	$ 4,666,153	$ 5,832,977

The County's in-house loans for an energy retrofit project and an in-house loan to purchase bleachers for the Four Season's Arena were the only increase in debt. These loans provide higher interest rate earned while being lower than what the County can finance through sources outside. At year-end the General Fund had an outstanding balance of $491,044 and the MT ExpoPark had an outstanding balance of $1,613,434. This money is owed to the County Health Insurance Fund.

Cascade County has a rating from Standard & Poor's of A+ stable.

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 $55,894,939 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 39-42 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 7.1 percent, which is 1% higher when compared to a year ago. This compares favorably to the state's average unemployment rate of 7.5 percent and favorably to the national average of 9.2 percent.
- Inflationary trends in the region compare favorably to national indices.
- The County only allowed increases in payroll and limited other costs to an increase of the CPI (1.6%).

All of these factors were considered in preparing Cascade County's budget for the 2012 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to $1,645,284. Cascade County has appropriated $336,905 of this amount for spending in the 2012 fiscal year budget.

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, 2011

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 8,075,149	$ 62,475	$ 8,137,624
Taxes and assessments receivable	2,480,325	137,589	2,617,914
Internal Balance	40,480	(40,480)	-
Inventory	65,557	5,614	71,171
Other receivables	1,640,377	36,413	1,676,790
Prepaid expenses	1,409	-	1,409
Due from (to) other funds	520,081	(520,081)	-
Loans receivable	220,430	-	220,430
In-house loans receivable(payable)	1,613,434	(1,613,434)	-
Deferred Charges	60,941	-	60,941
Restricted cash and cash equivalents	-	15,288	15,288
Capital assets (net of accumulated depreciation):			
Land	649,255	84,681	733,936
Land Easements	3,198,284	-	3,198,284
Construction in progress	103,509	-	103,509
Buildings	24,431,308	5,705,953	30,137,261
Improvements other than buildings	40,852	1,659,415	1,700,267
Machinery and equipment	3,275,460	1,363,045	4,638,505
Infrastructure	4,982,346	-	4,982,346
Total Assets	51,399,197	6,896,478	58,295,675
LIABILITIES			
Short-term payables	$ 1,937,915	$ 163,452	$ 2,101,367
Unearned revenue	-	202,775	202,775
Current portion of long-term debt	1,110,625	-	1,110,625
Noncurrent liabilities:			
General obligation bonds	3,940,000	-	3,940,000
Special assessment debt	82,558	-	82,558
Loans	1,615,078	-	1,615,078
Compensated absences	1,843,361	68,485	1,911,846
Capital lease obligations	2,421	-	2,421
OPEB Liability	183,338	-	183,338
Total Liabilities	10,715,296	434,712	11,150,008
NET ASSETS			
Invested in capital assets, net of related debt	31,326,472	8,813,094	38,994,566
Restricted			
for special districts	111,389	-	111,389
for preditory animals	1,992	-	1,992
for drug prevention	48,770	-	48,770
for GIS services	27,931	-	27,931
for debt service	17,555	15,288	32,843
Unrestricted	9,149,792	(2,366,616)	7,928,176
Total Net Assets	$ 40,683,901	$ 6,461,766	$ 47,145,667

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, 2011

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	$ 6,956,149	$ 1,163,908	$ 114,251	$ 10,712	$ (5,667,278)	$ -	$ (5,667,278)
Public safety	12,945,329	6,489,065	587,072	-	(5,869,192)	-	(5,869,192)
Public works	5,381,196	717,253	594,184	101,099	(3,968,660)	-	(3,968,660)
Public health	5,663,473	1,472,085	2,824,429	179,240	(1,187,719)	-	(1,187,719)
Social and economic services	2,689,933	326,743	1,508,227	206,479	(648,484)	-	(648,484)
Culture and recreation	603,265	-	76,431	-	(526,834)	-	(526,834)
Housing and community development	445,624	34,205	156,160	-	(255,259)	-	(255,259)
Conservation of natural resources	73,856	-	63,671	-	(10,185)	-	(10,185)
Interest on long-term debt	280,175	194,115	-	-	(86,060)	-	(86,060)
Total governmental activities	35,039,000	10,397,374	5,924,425	497,530	(18,219,671)	-	(18,219,671)
Business-type activities:							
Montana ExpoPark	3,859,427	2,401,676	-	14,306	-	(1,443,445)	(1,443,445)
Solid Waste	1,010,212	847,347	-	-	-	(162,865)	(162,865)
Water Operating	46,250	47,160	-	-	-	910	910
Total business-type activities	4,915,889	3,296,183	-	14,306	-	(1,605,400)	(1,605,400)
Total government	$ 39,954,889	$ 13,693,557	$ 5,924,425	$ 511,836	$ (18,219,671)	$ (1,605,400)	$ (19,825,071)
General Revenues:							
Property taxes					18,908,483	-	18,908,483
Licenses and permits					6,586	-	6,586
Intergovernmental					1,148,397	-	1,148,397
Investment Income					73,708	189	73,897
Miscellaneous					473,789	-	473,789
Gain on sale of assets					-	(167)	(167)
Transfers					(948,982)	948,982	-
Total general revenues and transfers					19,661,981	949,004	20,610,985
Change in net assets					1,442,310	(656,396)	785,914
Net assets - beginning of year					39,930,465	7,118,162	47,048,627
Prior period adjustment					(688,874)	-	(688,874)
Net assets - beginning of year - restated					39,241,591	7,118,162	46,359,753
Net assets - end of year					$ 40,683,901	$ 6,461,766	$ 47,145,667

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

CASCADE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 1,070,003	$ 541,446	$ 4,407,333	$ 6,018,782
Taxes and assessements receivable	429,487	357,629	1,693,209	2,480,325
Other receivables	19,086	494,408	1,087,775	1,601,269
Prepaid expenses	1,409	-	-	1,409
Due from other funds	820,730	41,289	171,531	1,033,550
Loans receivable	-	-	220,430	220,430
Total Assets	$ 2,340,715	$ 1,434,772	$ 7,580,278	$ 11,355,765
LIABILITIES AND FUND BALANCES				
Liabilities:				
Short-term payables	$ 265,944	$ 327,327	$ 827,182	$ 1,420,453
Due to other funds	-	-	513,469	513,469
Deferred revenue	429,487	357,629	1,693,209	2,480,325
Total Liabilities	695,431	684,956	3,033,860	4,414,247
Fund Balances:				
Nonspendable	-	-	220,430	220,430
Restricted	-	-	207,637	207,637
Committed	872,743	1,058,251	1,138,238	3,069,232
Assigned	336,905	375,070	3,234,286	3,946,261
Unassigned	435,636	(683,505)	(254,173)	(502,042)
Total Fund Balances	1,645,284	749,816	4,546,418	6,941,518
Total Liabilities and Fund Balances	$ 2,340,715	$ 1,434,772	$ 7,580,278	

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, are not deferred in funds	36,568,800
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in funds.	2,480,325
Internal service funds are used by management to charge the costs of gasoline, printing, repeater maintenance, fleet maintenance, and self insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	3,856,603
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(9,163,345)
Net assets of governmental activities	$ 40,683,901

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, 2011

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes and special assessments	$ 7,331,247	$ 3,813,365	$ 9,285,643	$ 20,430,255
Licenses and permits	10,211	-	115,096	125,307
Intergovernmental	1,386,529	32,167	6,726,378	8,145,074
Charges for services	536,198	5,696,821	2,244,458	8,477,477
Fines and forfeitures	376,086	-	30,762	406,848
Investment income	7,253	-	31,734	38,987
Miscellaneous	23,492	24,374	958,076	1,005,942
Internal Services	28,415	-	-	28,415
In-kind Contributions	-	-	39,176	39,176
Total Revenues	9,699,431	9,566,727	19,431,323	38,697,481
EXPENDITURES				
Current:				
General Government:				
Personal services	4,147,490	-	745,628	4,893,118
Supplies/services/materials, etc.	1,229,476	-	350,687	1,580,163
Public Safety:				
Personal services	82,829	6,845,476	1,172,726	8,101,031
Supplies/services/materials, etc.	71,767	2,841,157	727,212	3,640,136
Public Works:				
Personal services	-	-	2,157,100	2,157,100
Supplies/services/materials, etc.	141,242	-	2,395,124	2,536,366
Public Health:				
Personal services	-	-	3,729,535	3,729,535
Supplies/services/materials, etc.	-	-	1,586,071	1,586,071
Social and Economic Services:				
Personal services	-	-	1,373,502	1,373,502
Supplies/services/materials, etc.	83,908	-	1,017,905	1,101,813
Culture and Recreation:				
Personal services	-	-	41,010	41,010
Supplies/services/materials, etc.	-	-	540,258	540,258
Housing and Community Development:				
Personal services	-	-	189,354	189,354
Supplies/services/materials, etc.	-	-	224,001	224,001
Conservation of Natural Resources:				
Personal services	-	-	14,081	14,081
Supplies/services/materials, etc.	-	-	57,028	57,028
Miscellaneous	94,872	-	422,877	517,749
In-kind Expense	969	-	21,811	22,780
Capital Expenditures	3,162	-	1,128,942	1,132,104
Debt Service:				
Principal	242,282	-	1,210,298	1,452,580
Interest	41,494	-	225,691	267,185
Total Expenditures	6,139,491	9,686,633	19,330,841	35,156,965
Excess of revenues over (under) expenditures	3,559,940	(119,906)	100,482	3,540,516
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	211,127	211,127
Sale of assets	-	-	203,854	203,854
Transfers in	279,654	2,263,238	2,402,102	4,944,994
Transfers out	(3,510,664)	(168,919)	(2,538,626)	(6,218,209)
Total other financing sources (uses)	(3,231,010)	2,094,319	278,457	(858,234)
Net Change in Fund Balance	328,930	1,974,413	378,939	2,682,282
Fund Balance, beginning of year	1,709,913	(1,169,266)	4,502,338	5,042,985
Prior period adjustment	(393,559)	(55,331)	(334,859)	(783,749)
Fund Balance, beginning of year, restated	1,316,354	(1,224,597)	4,167,479	4,259,236
Fund Balance, end of year	$ 1,645,284	$ 749,816	$ 4,546,418	$ 6,941,518

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, 2011

Amounts reported for governmental activities in the statement of activities (page 21) are different because:	
Net change in fund balances - total governmental funds (page 21)	$ 2,682,282
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.	21,475
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.	(211,127)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,296,190)
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.	669,007
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.	(14,387)
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.	(408,750)
Change in net assets of governmental activities (page 19)	$ 1,442,310

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2011

	Business-type Activities-Enterprise Funds				
	Water Operating	Solid Waste Disposal	Montana Expopark	Totals	Governmental Activities- Internal Service Funds
ASSETS					
Current Assets:					
Cash and cash equivalents	$ 36,556	$ 25,919	$ -	$ 62,475	$ 2,056,367
Taxes and assessments receivable	-	137,589	-	137,589	-
Inventory	-	-	5,614	5,614	65,557
Other receivables	-	-	36,413	36,413	39,108
Total current assets	36,556	163,508	42,027	242,091	2,161,032
Noncurrent assets:					
Loans receivable	-	-	-	-	2,104,056
Restricted assets:					
Restricted cash and cash equivalents	-	-	15,288	15,288	-
	-	-	15,288	15,288	-
Capital Assets:					
Land	-	47,379	37,302	84,681	-
Buildings	-	81,599	10,727,227	10,808,826	-
Improvements other than buildings	7,769	58,397	4,294,715	4,360,881	-
Machinery & Equipment	6,725	24,723	1,568,044	1,599,492	265,421
Less accumulated depreciation	(5,403)	(52,133)	(7,983,250)	(8,040,786)	(153,207)
Total capital assets (net accumulated depreciation)	9,091	159,965	8,644,038	8,813,094	112,214
Total noncurrent assets	9,091	159,965	8,659,326	8,828,382	2,216,270
Total assets	45,647	323,473	8,701,353	9,070,473	4,377,302
LIABILITIES					
Current Liabilities:					
Short-term payables	-	95,629	67,823	163,452	502,421
Due to other funds	-	-	520,081	520,081	-
Deferred revenue	-	-	202,775	202,775	-
Current portion long term debt	-	-	116,560	116,560	-
Total current liabilities	-	95,629	907,239	1,002,868	502,421
Long-term liabilites:					
In-house loans payable	-	-	1,496,874	1,496,874	-
Compensated absences payable	-	-	68,485	68,485	18,278
Total noncurrent liabilities	-	-	1,565,359	1,565,359	18,278
Total Liabilities	-	95,629	2,472,598	2,568,227	520,699
NET ASSETS					
Invested in capital assets, net of related debt	9,091	159,965	8,644,038	8,813,094	112,214
Restricted	-	-	15,288	15,288	-
Unrestricted	36,556	67,879	(2,430,571)	(2,326,136)	3,744,389
Total net assets	$ 45,647	$ 227,844	$ 6,228,755	6,502,246	$ 3,856,603

Amounts reported for business-type activities in the statement of net assets are differnet because:

The statement of net assets reports an internal balance, which is not reported in funds.	(40,480)
Net assets of business-type activities	$ 6,461,766

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, 2011

	Business-type Activities-Enterprise Funds				Governamental Activities - Internal Service Funds
	Water Operating	Solid Waste Disposal	Montana Expopark	Totals	
OPERATING REVENUES					
Charges for services	$ 47,160	$ 5,575	$ 1,765,049	$ 1,817,784	$ -
Miscellaneous	-	29,321	636,627	665,948	7
Special assessments	-	810,962	-	810,962	-
Internal services	-	-	-	-	3,787,205
Total operating revenues	47,160	845,858	2,401,676	3,294,694	3,787,212
OPERATING EXPENSES					
Personal services	9,400	-	1,296,217	1,305,617	639,863
Supplies and materials	1,114	3,276	108,562	112,952	551,992
Purchased services	34,242	981,564	1,618,807	2,634,613	22,444
Building materials	-	-	158,237	158,237	339,982
Fixed charges	160	10,508	113,626	124,294	2,979,154
Bad debt expense	-	-	-	-	-
Depreciation	1,334	14,864	512,118	528,316	21,481
Total operating expenses	46,250	1,010,212	3,807,567	4,864,029	4,554,916
Operating income (loss)	910	(164,354)	(1,405,891)	(1,569,335)	(767,704)
NONOPERATING REVENUES (EXPENSES)					
Taxes and assessments	-	1,489	-	1,489	-
Gain / (Loss) on Sale of Assets	-	(371)	204	(167)	-
Capital grant	-	-	13,633	13,633	-
Interest revenue	147	42	-	189	34,721
Interest expense	-	-	(21,034)	(21,034)	-
In-kind Expenses	-	-	(15,486)	(15,486)	-
Total nonoperating revenues (expenses)	147	1,160	(22,683)	(21,376)	34,721
Income (loss) before operating transfers	1,057	(163,194)	(1,428,574)	(1,590,711)	(732,983)
Capital Contribution	-	-	30,673	30,673	-
Transfers out	-	-	(48,695)	(48,695)	(58,742)
Transfers in	-	-	967,677	967,677	382,975
Increase (decrease) in net assets	1,057	(163,194)	(478,919)	(641,056)	(408,750)
Total net assets - beginning of year	44,590	391,038	6,707,674	7,143,302	4,170,478
Prior period adjustment	-	-	-	-	94,875
Net assets, restated, beginning of year	44,590	391,038	6,707,674	7,143,302	4,265,353
Total net assets - end of year	$ 45,647	$ 227,844	$ 6,228,755	$ 6,502,246	$ 3,856,603

Amounts reported for business-type activities int the statement of activities are different because:

Net change in net assets enterprise funds	(641,056)
The funds do not report internal balance change and statement of activities do:	(15,340)
Change in net assets of business-type activities (page 19)	$ (656,396)

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, 2011

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water Operating	Solid Waste	Montana ExpoPark	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 47,160	$ 931,147	$ 2,377,468	$ 3,355,775	$ -
Receipts from interfund services provided	-	-	-	-	3,793,242
Payments to suppliers	(38,160)	(897,788)	(1,976,800)	(2,912,748)	(3,886,752)
Payments to employees	(9,400)	-	(1,307,890)	(1,317,290)	(638,596)
Net cash provided (used) by operating activities	(400)	33,359	(907,222)	(874,263)	(732,106)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Short-term loan	7,482	(7,482)	61,922	61,922	751,109
Payment for loan receivable	-	-	-	-	(773,300)
Receipts from loans receivable	-	-	-	-	139,436
Transfer to other funds	-	-	(48,695)	(48,695)	(58,742)
Transfer from other funds	-	-	967,677	967,677	382,975
Net cash provided (used) by noncapital financing activities	7,482	(7,482)	980,904	980,904	441,478
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(6,726)	-	(479,130)	(485,856)	(8,876)
Capital grant	-	-	13,633	13,633	-
Proceeds from long-term debt	-	-	556,931	556,931	-
Principal paid on capital debt	-	-	(128,794)	(128,794)	-
Interest paid on capital debt	-	-	(21,034)	(21,034)	-
Net cash provided (used) by capital and related financing activities	(6,726)	-	(58,394)	(65,120)	(8,876)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	147	42	-	189	34,721
Net cash provided (used) by investing activities	147	42	-	189	34,721
Net increase (decrease) in cash and cash equivalents	503	25,919	15,288	41,710	(264,783)
Cash and cash equivalents, July 1, 2010	36,053	-	-	36,053	2,321,150
Cash and cash equivalents, June 30, 2011	$ 36,556	$ 25,919	$ 15,288	$ 77,763	$ 2,056,367
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	$ 910	$ (164,354)	$ (1,428,574)	(1,592,018)	$ (767,704)
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	1,334	14,864	512,118	528,316	21,481
(Increase) decrease in accounts receivable	-	-	46,314	46,314	6,029
(Increase) decrease in taxes receivable	-	83,497	-	83,497	-
(Increase) decrease in Prepaid expense	-	1,931	-	1,931	-
(Increase) decrease in Inventories	-	-	658	658	(15,819)
Increase (decrease) in Short term payables	(2,644)	97,421	28,971	123,748	22,640
Increase (decrease) in Deferred revenue	-	-	(70,522)	(70,522)	-
Increase (decrease) Compensated absences payable	-	-	3,813	3,813	1,267
Total adjustments	(1,310)	197,713	521,352	717,755	35,598
Net cash provided (used) by operating activities	$ (400)	$ 33,359	$ (907,222)	$ (874,263)	$ (732,106)
Noncash investing, capital, and financing activities:					
Contributions of capital assets from governmental funds	$ -	$ -	$ 30,673	$ 30,673	$ -

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, 2011

	External Investment Pool	Private Pupose Trusts	Agency Funds Composite
ASSETS			
Cash and cash equivalents	$ 6,251,789	$ 295,352	$ 11,360,526
Taxes and assessments receivable	-	-	6,931,969
Other receivables	-	-	111,442
Due from other funds	-	-	35,975
Tax deed land	-	-	48,388
Total Assets	6,251,789	295,352	18,488,300
LIABILITIES			
Short-term payables	-	-	2,454,508
Due to other governments	-	-	15,997,817
Due to other funds	-	-	35,975
Total Liabilities	-	-	18,488,300
NET ASSETS			
Held in trust for pool participants	$ 6,251,789		
Held in trust for private purpose trusts		$ 295,352	

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, 2011

	External Investment Pool	Private Purpose Trust Funds
ADDITIONS		
Contributions:		
Fines & Forfeitures	$ -	$ 23,350
Miscellaneous		216,143
Participants	28,773,977	-
Total Contributions	28,773,977	239,493
Investment Earnings:		
Interest	21,035	-
Less investment expense	421	-
Net investment earnings	20,614	-
Total additions	28,794,591	239,493
DEDUCTIONS		
General Government	-	233,340
Public Safety	-	50,367
Distribution to participants	28,858,025	-
Total Deductions	28,858,025	283,707
Change in Net Assets	(63,434)	(44,214)
Net assets - beginning of year	6,315,223	339,566
Net assets - end of year	$ 6,251,789	$ 295,352

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

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.

The government reports the following major proprietary funds:

Montana ExpoPark Enterprise Fund – This fund is used to account for the operation at the 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 Enterprise Fund – This fund was established to provide bulk water for citizens of the County. The fund is maintained on the full accrual basis of accounting.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued

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 utilized five 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. Another is for Repeater Maintenance. Communication services is billed out at a yearly amount to utilizing agencies, reserves are used for repeater replacement. The final fund is for the County's self insured health plan. The County's finance officer and human resource director recommends the premium rate and benefits yearly for the Board of Commissioners' approval. The County set up a fleet maintenance internal fund. At year end it was decided that this function would be placed in public works which is the department that mainly utilizes the services provided. The internal service fund was terminated at year end.

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; 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.

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.

I. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

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

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 "in-house loans receivable/payable" (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, except for internal service funds which are expensed when consumed. 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 and internal service funds 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 $1,145,000 for the outstanding amount of this debt, and unrestricted net assets have been increased by the same amount.

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
Paved roads	20
Gravel roads	50
Road improvements & additions	20
Bridges, culverts	50
Other infrastructure assets	50

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

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.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a 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	$ 1,132,104
Infrastructure Improvements	420,969
Depreciation Expense	(1,531,598)
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	$ 21,475

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, continued

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)
General obligation debt	689,108
Accrued interest adjustment	2,108
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	$ 669,007

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, Part 40 of the Montana Code Annotated (MCA). 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 September 1 or within 30 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, 2011.

B. Excess of expenditures over appropriations

No departments overspent their authorized budget.

C. Deficit fund equity

1. Governmental Funds

(1) Permissive Medical Levy – This fund is budgeted with no reserves the prior period adjustment done by the County created a deficit of $3,030. The County's fiscal year 2012 budget removes the deficit.

(2) Gasoline Tax – The County received less than anticipated, creating a negative fund balance of $3,847. The County will budget this fund to remove the negative fund balance.

(3) Juvenile Detention Center – Revenues were significantly less than budgeted for, creating a deficit of $26,231. The County is reviewing the adequacy of daily rates.

(4) Retired Senior Citizens Program (RSVP) - This program had a negative reserve of $1,298. The County believes that the fund will be in balance at the end of the next fiscal year.

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, 2011, was as follows:

	Carrying Amount	Risk 1	Risk 2	Risk 3
a. Cash on hand/Petty cash	$ 212,676	$ 212,676	$ -	$ -
b. Cash in banks -				
(1) Demand deposits	633,008	425,934	207,074	-
(2) Certificates of deposit	15,845	-	15,845	-
(3) Repurchase agreements	6,571,030	-	6,571,030	-
c. STIP	21,988,419	-	-	-
TOTAL	$ 29,420,978	$ 638,610	$ 6,793,949	$ -

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.

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.

IV. DETAILED NOTES ON ALL FUNDS, continued

Deposits and Investments, continued

1. Basis of Presentation, continued

   (1) Internal Investment Portion

   The internal investment pool is used to account for assets that belong to the funds of Cascade County, Montana. Internal pool assets are made up of the following: General Fund, $752,251; Special Revenue Funds, $591,901; Debt Service Funds, $126,493; Capital Project Funds, $295,882; Proprietary Fund-Enterprise, $(180,940), and Proprietary Fund-Internal Service, $765,632 for a total of $2,351,219.

   (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 $6,251,789 at June 30, 2011. 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, 2011, 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.

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, 2011, the administrative fee charged was $1,176.

IV. DETAILED NOTES ON ALL FUNDS, continued

External Investment Pool, continued

6. Administrative Fees, continued

Composition of the external pool at June 30, 2011, is as follows:

7130-Protested Taxes	$ 749,814
7131-Protested Tax Interest	8,938
7162-Construction Lien Bond	2,690
7230-Fort Shaw Irrigation	34,572
7250-West Great Falls Flood Control	8,856
7252-West Great Falls Flood Maintenance	47,312
7310-Black Eagle Fire Department	42,659
7349-Permissive Levy Transit District	8,654
7350-Transit District	1,362,199
7360-North Central Learning Resource Center	54,022
7529-Elementary Equalization	(4,441)
7530-Elementary Equal Non-Levy	521
7531-High School Equalization	(2,693)
7532-High School Non-Levy	347
7533-Vo-Tech Millage	(427)
7701- District 1 Great Falls	1,125,949
7703-District 3 Cascade	334,220
7705-District 5 Centerville	500,418
7729-District 29 Belt	511,228
7755-District 55 Sun River	624,154
7774-District 74 Vaughn	170,581
7785-District 85 Ulm	129,219
7795-District 95 Deep Creek	9,439
7820-High School Transportation	122,893
7830-High School Retirment	133,889
7840-Elementary Retirement	276,776
Total External Pool	$ 6,251,789

Condensed 2011 financial information for the County's investment pool is as follows:

	External Participants	Internal Participants	Combined
Statement of Net Assets			
Assets:			
Cash equivalents	$ 6,251,789	$ 2,351,219	$ 8,603,008
Liabilities and Net Assets:			
County funds	$ -	$ 2,351,219	$ 2,351,219
External participants	6,251,789	-	6,251,789
Total liabilities and net assets	$ 6,251,789	$ 2,351,219	$ 8,603,008
Statement of Changes in Net Assets			
Investment income	$ 21,035	$ 37,768	$ 58,803
Participant investment in pool	28,773,977	16,072,507	44,846,484
Distribution to participants	(28,858,025)	(15,799,564)	(44,657,589)
Administrative expense	(421)	(755)	(1,176)
Increase/(Decrease) in net assets	(63,434)	309,956	246,522
Net assets, beginning of year	6,315,223	2,041,263	8,356,486
Net assets, end of year	$ 6,251,789	$ 2,351,219	$ 8,603,008

IV. DETAILED NOTES ON ALL FUNDS, continued

C. Taxes and Assessments Receivable

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

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

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

The County is permitted by State Statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the County for the year ended June 30, 2011, were within the legal limits. The tax levies were based upon a taxable valuation of $129,048,622.

Current tax collections for the year ended June 30, 2011, were approximately 97.10% 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 two loans outstanding; which 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 is $220,430.

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	Nonmajor Governmental Funds	$ 300,649
	MT ExpoPark	520,081
		$ 820,730
Public Safety	Nonmajor Governmental Funds	$ 41,289
Nonmajor Governmental Funds	Nonmajor Governmental Funds	$ 171,531

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

The County made a loan from the Self Insurance Fund to the General Fund, and MT ExpoPark for the purpose of the County's Energy Efficiency Project. In fiscal year 2011 the Board of County Commissioners authorized an additional loan to the MT ExpoPark to replace the bleachers in the arena. This loan was for $369,060. These loans give the County the ability to make additional interest while reducing the cost of interest for the projects.

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

F. Amounts due to and due from other funds, transfers, continued

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	Interest
6/30/2012	34,335	6,893	122,767	22,581	157,102	29,474
6/30/2013	34,836	6,391	124,559	20,789	159,395	27,180
6/30/2014	35,344	5,883	126,377	18,971	161,721	24,854
6/30/2015	35,860	5,367	128,221	17,126	164,081	22,493
6/30/2016	36,384	4,844	130,093	15,255	166,477	20,099
6/30/2017	36,915	4,312	131,992	13,356	168,907	17,668
6/30/2018	37,454	3,774	133,919	11,429	171,373	15,203
6/30/2019	38,000	3,227	135,873	9,474	173,873	12,701
6/30/2020	38,555	2,672	137,857	7,491	176,412	10,163
6/30/2021	39,118	2,109	123,300	5,519	162,418	7,628
6/30/2022	39,689	1,538	101,736	3,944	141,425	5,482
6/30/2023	40,268	959	103,221	2,459	143,489	3,418
6/30/2024	40,856	371	104,727	952	145,583	1,323
6/30/2025	3,430	5	8,792	9	12,222	14
Total	491,044	48,345	1,613,434	149,355	2,104,478	197,700

Interfund transfers:

	Transfers In:					
Transfer out:	General Fund	Public Safety	Nonmajor Governmental	Internal Service Funds	Montana ExpoPark	Total
General Fund	$ -	$ 2,097,429	$ 899,677	$ 351,749	$ 161,809	$ 3,510,664
Public Safety	-		168,919		-	168,919
Nonmajor Governmental	279,654	165,809	1,226,069	31,226	805,868	2,508,626
Internal Service Funds	-	-	58,742	-	-	58,742
Montana ExpoPark	-	-	48,695	-	-	48,695
Total	$ 279,654	$ 2,263,238	$ 2,402,102	$ 382,975	$ 967,677	$ 6,295,646

The County is allowed to levy a tax (Permissive Medical Levy) for the increased costs of health insurance in governmental funds. 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.

IV. DETAILED NOTES ON ALL FUNDS, continued

F. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2011 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental actitivies:				
Capital assets not being depreciated:				
Land	$ 641,255	$ 61,000	$ 53,000	$ 649,255
Land easements	3,198,284	-	-	3,198,284
Construction in progress	2,018,401	1,214,653	3,129,545	103,509
Total capital assets not being depreciated	5,857,940	1,275,653	3,182,545	3,951,048
Capital assets being depreciated:				
Buildings	28,258,558	3,153,172	974,820	30,436,910
Improvements other than buildings	184,385	42,823	53,923	173,285
Machinery and equipment	9,146,275	1,323,991	1,323,664	9,146,602
Infrastructure	22,399,933	420,969	-	22,820,902
Total Capital assets being depreciated	59,989,151	4,940,955	2,352,407	62,577,699
Less accumulated depreciation for:				
Buildings	5,452,796	795,362	242,556	6,005,602
Improvements other than buildings	122,703	31,905	22,175	132,433
Machinery and equipment	6,105,077	981,106	1,215,041	5,871,142
Infrastructure	17,601,620	236,936	-	17,838,556
Total accumulated depreciation	29,282,196	2,045,309	1,479,772	29,847,733
Total Capital assets being depreciated, net	30,706,955	2,895,646	872,635	32,729,966
Governmental activities capital assets, net	$ 36,564,895	$ 4,171,299	$ 4,055,180	$ 36,681,014
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 84,681	$ -	$ -	$ 84,681
Construction in process	1,473,594	137,835	1,611,429	-
Total capital assets not being depreciated	1,558,275	137,835	1,611,429	84,681
Capital assets being depreciated:				
Buildings	10,287,318	2,032,135	1,510,627	10,808,826
Improvements other than buildings	4,382,170	-	21,288	4,360,882
Machinery and equipment	375,689	2,666,915	1,443,112	1,599,492
Total Capital assets being depreciated	15,045,177	4,699,050	2,975,027	16,769,200
Less accumulated depreciation for:				
Buildings	5,036,716	388,090	321,933	5,102,873
Improvements other than buildings	2,473,567	243,423	15,523	2,701,467
Machinery and equipment	267,820	50,978	82,351	236,447
Total accumulated depreciation	7,778,103	682,491	419,807	8,040,787
Total capital assets being depreciated, net	7,267,074	4,016,559	2,555,220	8,728,413
Business-type activities capital assets, net	$ 8,825,349	$ 4,154,394	$ 4,166,649	$ 8,813,094

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 activites:	
General government	$ 131,095
Public safety	549,387
Public works	697,380
Public health	61,695
Social and economic services	79,263
Housing and Community Development	12,778
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets	21,481
Total depreciation expense - governmental activities	$ 1,553,079
Business-type activities	
Water Operating	$ 1,334
Solid Waste	14,864
Montana Expo Park	512,118
Total depreciation expense - business-type activities	$ 528,316

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 rent.

H. Long-term debt

The County has assumed the following long-term debt:

1. General Obligation Bonds

Bonds payable at June 30, 2011 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term Years	Final Maturity	Bonds Issued	Outstanding June 30, 2011	Annual Serial Payment
Fair Refunding Bonds Series 2001	11/15/01	2.15-4.15%	12 years	07/01/13	$ 5,855,000	$ 1,145,000	Varies
Adult Detention Construction Refunding Bonds Series 2005	07/13/05	2.65-3.8%	11 years	07/01/16	6,410,000	3,435,000	Varies
Total G.O. Bonds					$ 12,265,000	$ 4,580,000	

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

Year Ending June 30	Principal	Interest	Total
2012	640,000	124,240	764,240
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	$ 4,580,000	$ 435,897	$ 5,015,897

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Long-term debt, continued

2. Special Assessment Bonds

Bonds payable at June 30, 2011 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of Bond	Final Maturity	Bonds Issued	Outstanding June 30, 2011	Annual Serial Payment
RSID #41 Park Garden Estates					$ 64,000	$ 11,153	$ 6,844
Pooled RSID Bonds	09/15/92	4-6.5%	20 years	07/01/13	530,000	75,000	10,000
Total					$ 594,000	$ 86,153	$ 16,844

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

Year Ending June 30	Principal	Interest	Total
2012	3,595	3,541	7,136
2013	37,558	5,225	42,783
2014	45,000	1,676	46,676
Total	$ 86,153	$ 10,442	$ 96,595

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

3. Contracts, notes or loans

Purpose	Original Amount	Date of Issue	Interest Rate	Outstanding 06/30/2011	Date of Last Payment
Governmental Activities					
Whitetail Lane RID - Intercap	48,990	10/28/2005	Varies	26,791	2/15/2016
Flood/Gannon Road RID - Intercap	269,342	10/28/2005	Varies	147,295	2/15/2016
Bob Marshall RID	100,931	11/28/2008	Varies	90,855	2/15/2024
Public Works Building Loan - Intercap	2,000,000	2/20/2009	Varies	1,605,269	2/15/2019
Governmental Funds Total	$ 2,419,263			$ 1,870,210	

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

	Governmental Activities		
Year Ending June 30	Principal	Interest	Total
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	$ 1,870,210	$ 144,297	$ 2,014,507

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Long-term debt, continued

4. Capital Lease Obligations

The County has entered into several leases that meet the criteria of a capital lease as defined by Statement of Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one that transfers benefits and risks of ownership to the lessee. Total leased equipment capitalized in governmental funds as of June 30, 2011, 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, 2011:

Year Ending June 30:	Amount
2012	7,080
2013	3,011
Total minimum lease payments	10,091
Less: Amount representing interest	590
Present value of net minimum lease payments	$ 9,501

5. Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	$ 5,740,000	$ -	$ 1,160,000	$ 4,580,000	$ 640,000
Special assessment debt with governmental commitment	92,997	-	6,844	86,153	3,595
Less deferred amounts:					
For issuance costs	(79,594)	-	(18,653)	(60,941)	-
Total bonds payable	5,753,403	-	1,148,191	4,605,212	643,595
Loans	2,115,955	-	245,745	1,870,210	255,132
Capital Leases	17,807	-	8,306	9,501	7,080
Compensated absences	1,999,287	947,626	898,734	2,048,179	204,818
OPEB Liability	93,651	89,687	-	183,338	-
Governmental activity long-term liabilities	$ 9,980,103	$ 1,037,313	$ 2,300,976	$ 8,716,440	$ 1,110,625
Business-Type activities:					
Compensated absences	64,672	75,614	71,801	68,485	6,849
Business-type activity long-term liabilities	$ 64,672	$ 75,614	$ 71,801	$ 68,485	$ 6,849

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 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.

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				
Long-term loans receivable	-	-	220,430	220,430
Restricted fund balance				
Law restrictions	-	-	190,082	190,082
Bond restriction	-	-	17,555	17,555
Committed fund balance	872,743	1,058,251	1,138,238	3,069,232
Assigned fund balance				
General government	336,905	-	197,289	534,194
Public safety	-	375,070	145,723	520,793
Public works	-	-	149,854	149,854
Public health	-	-	787,736	787,736
Social and economic services	-	-	398,998	398,998
Culture and recreation	-	-	21,307	21,307
Housing and community development	-	-	60,759	60,759
Capital outlay	-	-	1,076,755	1,076,755
Debt service	-	-	395,865	395,865
Unassigned fund balance				
General government	435,636	-	(30,786)	404,850
Public safety	-	(683,505)	(26,303)	(709,808)
Public works	-	-	(169,005)	(169,005)
Public health	-	-	(743)	(743)
Social and economic services	-	-	(18,822)	(18,822)
Culture and recreation	-	-	(3,475)	(3,475)
Debt service	-	-	(5,039)	(5,039)

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).

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:

IV. DETAILED NOTES ON ALL FUNDS, continued

K. Pension and retirement plans, continued

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

   a. 1/56 x Years of Service x 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% x Years of Service x 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.

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, 2011 as follows:

	PERS	SRS	TRS
Required member contributions	6.900%	9.245%	7.15%
Required employer contributions (1)	7.070%	10.115%	7.47%
Covered payroll	$ 12,033,877	$ 3,837,523	33,909
(1) 0.10% paid by State of Montana			
Contributions:			
Employer	$ 850,793	$ 388,166	2,533
Employee	830,337	354,779	2,425
Additional Employee	20,770	6,444	-
Total	$ 1,701,900	$ 749,389	$ 4,958

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 2011. Three year trend information is as follows:

	Year Ending	Contributions Required	Contributions Made	Percentage Contributed
PERS	06/30/09	$ 780,632	$ 780,632	100%
	06/30/10	$ 858,990	$ 858,990	100%
	06/30/11	$ 850,793	$ 850,793	100%
SRS	06/30/09	$ 364,276	$ 364,276	100%
	06/30/10	$ 401,452	$ 401,452	100%
	06/30/11	$ 388,166	$ 388,166	100%
TRS	06/30/09	N/A	N/A	N/A
	06/30/10	$ 1,048	$ 1,048	100%
	06/30/11	$ 2,533	$ 2,533	100%

L. Postemployment Healthcare Plan

Cascade County maintains a health insurance plan that employees may continue their benefits when they retire 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, 2011	June 30, 2010
Determination of Annual Required Contribution		
Normal Cost at year end	$ 189,304	$ 84,451
Amortization of UAAL	$ 142,321	$ 62,743
Annual Required Contribution (ARC)	$ 331,625	$ 147,194
Determination of Net OPEB Obligation		
Annual Required Contribution	$ 331,625	$ 147,194
Interest on prior year Net OPEB Obligation	$ 3,746	$ 2,724
Adjustment to ARC	$ (5,416)	$ (3,938)
Annual OPEB Cost	$ 329,955	$ 145,980
Contributions made	$ (240,268)	$ (74,169)
Increase in Net OPEB Obligation	$ 89,687	$ 71,811
Net OPEB Obligation - beginning of year	$ 93,651	$ -
Adjusted Net OPEB Obligation - beginning of year	$ -	$ 21,001
Net OPEB Obligation - end of year	$ 183,338	$ 93,651

IV. DETAILED NOTES ON ALL FUNDS, continued

L. Postemployment Healthcare Plan, continued

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
June 30, 2009	$ 94,063	200.0%	$ (94,063)
June 30, 2010	$ 145,980	50.5%	$ 93,651
June 30, 2011	$ 329,955	72.8%	$ 183,338

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, 2011, 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 13.0 percent initially, reduced by decrements to an ultimate rate of 6.5 percent in the year 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, 2011 was thirty years.

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 April 5, 2012, 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.

IV. DETAILED NOTES ON ALL FUNDS, continued

N. Risk Management, continued

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, 2011, the County incurred $170,032 in prisoner medical costs, with direct reimbursement of $5,004 from various agencies, individuals or insurance carriers for a net expenditure of $165,028. 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, 2011, the County expended $682,000 for these services. The County receives a reimbursement for non-county 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 through 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 $459,759 for claims reported but not paid and claims incurred but are not reported as of June 30, 2011. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

   Changes in the funds claim liability is as follows:

	Fiscal year ended June 30	
	2011	2010
Claims liability, beginning of year	$ 478,879	$ 384,946
Claims incurred in the fiscal year	2,935,166	2,796,232
Claims paid in the fiscal year	(2,954,286)	(2,702,299)
Claims liability, end of year	$ 459,759	$ 478,879

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:

A. 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, 2011, 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.

B. 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, 2011 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.

IV. DETAILED NOTES ON ALL FUNDS, continued

P. Prior Period Adjustment

The County reviewed the protest tax and protested tax interest funds during the fiscal year. Errors were discovered in the releases of protested taxes in prior years. The errors were distributed to funds where the errors occurred. The following is the distribution of the prior period adjustment:

General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
(393,559)	(55,331)	(334,859)	(783,749)

The intergovernmental gasoline fund (internal service), did not have an inventory for fuel. The inventory was recorded based on June 30th readings and the prior year inventory was estimated. This increased net assets by $49,738.

The self insurance fund (internal service) maintains a deposit with the administrator of the County's flex plan. This amount has been recorded as a receivable. The amount on hand in the prior year was recorded as a prior period adjustment increasing net assets by $45,137.

Q. Restatement

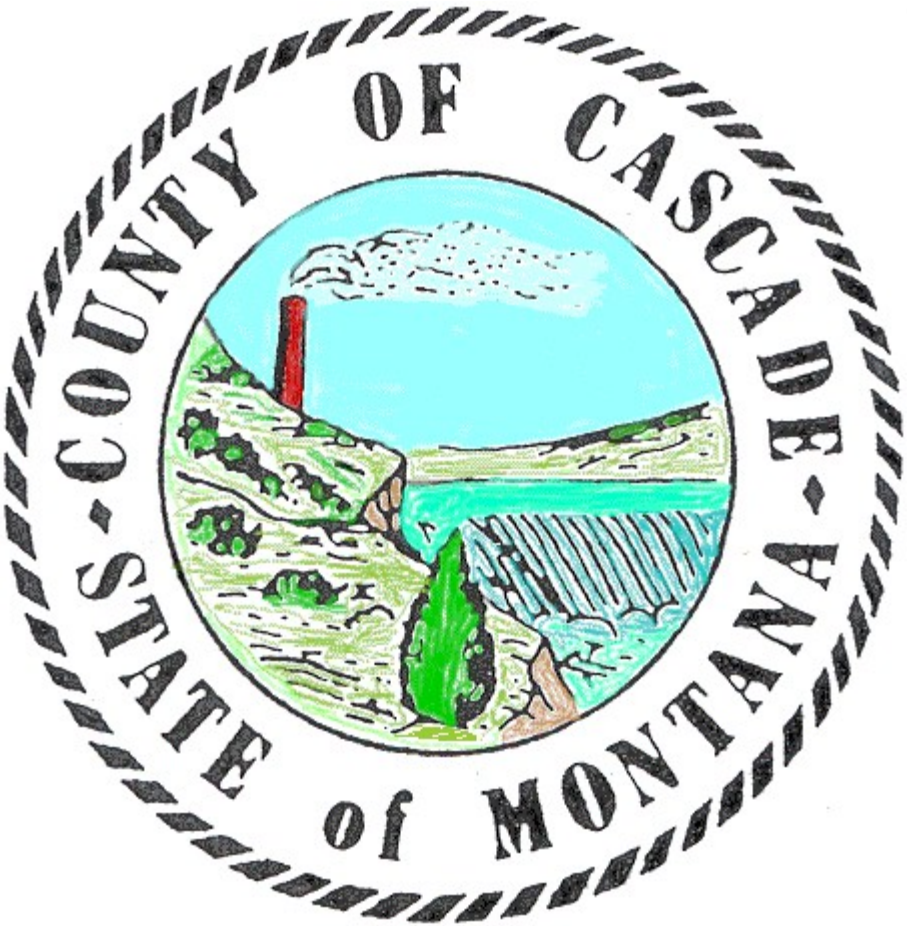
The financial statements have been restated to reflect the following changes:

Several of the funds in the combining statements for non-major special revenue and debt service funds contained positive amounts in the unassigned fund classification. These have been reclassified as assigned fund balances, with the changes reflected in note IV(I) and the appropriate schedules in the supplemental information.

The differences between the government-wide statements and the proprietary fund financial statements were not explained on the face of the fund statements or in an accompanying schedule. This has been corrected with a reconciliation following the Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Fund Net Assets of the proprietary funds on pages 23 and 24.

The total net assets for the external investment pool as presented in the Statement of Fiduciary Net Assets did not agree with the corresponding total as presented in the Statement of Changes in Fiduciary Net Assets. This has been corrected.

The calculation for the Montana Expopark net assets was not done properly. Invested in capital assets, net of related debt included in-house loans for purposes of calculating this component when internal loans should not have been considered debt in this calculation. This has been corrected.


COUNTY OF CASCADE
STATE of MONTANA

CASCADE COUNTY, MONTANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED June 30, 2011

	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 7,127,715	$ 7,180,514	$ 7,331,247	$ 150,733
Licenses and permits	-	-	10,211	10,211
Intergovernmental	1,141,285	1,141,285	1,386,529	245,244
Charges for services	510,000	510,000	536,198	26,198
Fines and forfeitures	373,000	373,000	376,086	3,086
Investment income	-	-	7,253	7,253
Miscellaneous	-	-	23,492	23,492
Internal Services	41,600	41,600	28,415	(13,185)
Total Revenues	9,193,600	9,246,399	9,699,431	453,032
EXPENDITURES				
Current:				
General Government:				
Personal services	4,197,358	4,197,358	4,147,490	49,868
Supplies/services/materials, etc.	1,277,986	1,279,426	1,229,476	49,950
Public Safety:				
Personal services	86,613	86,613	82,829	3,784
Supplies/services/materials, etc.	94,157	94,157	71,767	22,390
Public Works:				
Supplies/services/materials, etc.	200,000	200,000	141,242	58,758
Social and Economic Services:				
Supplies/services/materials, etc.	85,000	85,000	83,908	1,092
Miscellaneous	114,571	113,131	94,872	18,259
In-kind Expenses	-	-	969	(969)
Capital Expenditures	400,000	344,000	3,162	340,838
Debt Service:				
Principal	227,375	227,375	242,282	(14,907)
Interest	56,539	56,539	41,494	15,045
Total Expenditures	6,739,599	6,683,599	6,139,491	544,108
Excess of revenues over (under) expenditures	2,454,001	2,562,800	3,559,940	997,140
OTHER FINANCING SOURCES (USES)				
Transfers in	279,654	279,654	279,654	-
Transfers out	(3,164,293)	(3,273,092)	(3,510,664)	(237,572)
Total other financing sources (uses)	(2,884,639)	(2,993,438)	(3,231,010)	(237,572)
Net Change in Fund Balance	$ (430,638)	$ (430,638)	328,930	$ 759,568
Fund Balance, beginning of year			1,709,913	
Prior period adjustment			(393,559)	
Fund balance, beginning of year, restated			1,316,354	
Fund Balance, end of year			$ 1,645,284	

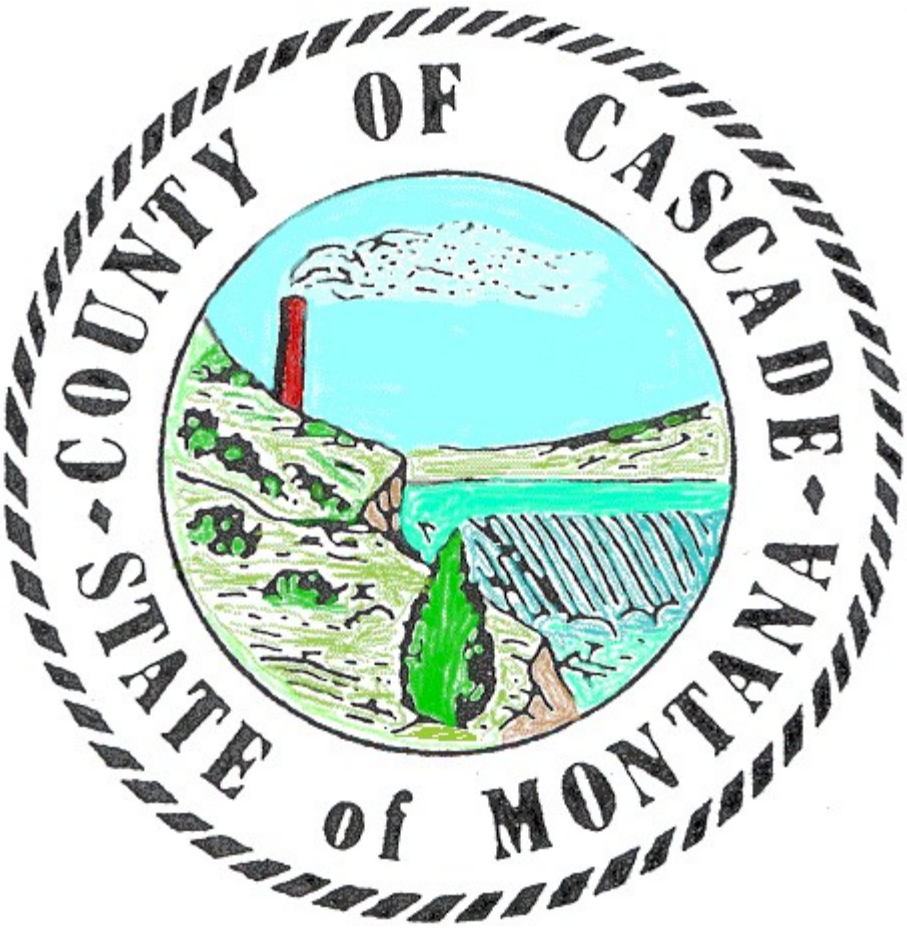
CASCADE COUNTY, MONTANA
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUND
YEAR ENDED June 30, 2011

	PUBLIC SAFETY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 3,730,281	$ 3,779,098	$ 3,813,365	$ 34,267
Intergovernmental	31,472	31,472	32,167	695
Charges for services	4,650,194	5,049,862	5,696,821	646,959
Miscellaneous	17,000	17,000	24,374	7,374
In-kind contributions	-	-	-	-
Total Revenues	8,428,947	8,877,432	9,566,727	689,295
EXPENDITURES				
Current:				
Public Safety:				
Personal services	6,810,773	6,819,772	6,845,476	(25,704)
Supplies/services/materials, etc.	2,477,143	2,867,812	2,841,157	26,655
Total Expenditures	9,287,916	9,687,584	9,686,633	951
Excess of revenues over (under) expenditures	(858,969)	(810,152)	(119,906)	690,246
OTHER FINANCING SOURCES (USES)				
Transfers in	2,263,238	2,263,238	2,263,238	-
Transfers out	(120,102)	(168,919)	(168,919)	-
Total other financing sources (uses)	2,143,136	2,094,319	2,094,319	-
Net Change in Fund Balance	$ 1,284,167	$ 1,284,167	1,974,413	$ 690,246
Fund Balance, beginning of year			(1,169,266)	
Prior period adjustment			(55,331)	
Fund Balance, beginning of year, restated			(1,224,597)	
Fund Balance, end of year			$ 749,816	

Required Supplementary Information
Postretirement Healthcare Benefits
Schedule of Fund Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liabillities (AAL) (1)	Unfunded Actuarial Liabilities (UAAL) (2)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2008	-	716,649	716,649	0.0%	N/A	N/A
July 1, 2009	-	1,084,958	1,084,958	0.0%	N/A	N/A
July 1, 2010	-	2,461,018	2,461,018	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.


COUNTY OF CASCADE
STATE of MONTANA

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES
June 30, 2011

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
ASSETS				
Cash and cash equivalents	$ 2,722,545	$ 545,528	$ 1,139,260	$ 4,407,333
Taxes and assessments receivable	846,151	847,058	-	1,693,209
Other receivables	1,056,964	-	30,811	1,087,775
Due from other funds	171,531	-	-	171,531
Loans receivable	220,430	-	-	220,430
Total assets	$ 5,017,621	$ 1,392,586	$ 1,170,071	$ 7,580,278
LIABILITIES				
Short-term payables	$ 762,470	$ -	$ 64,712	$ 827,182
Due to other funds	484,865	-	28,604	513,469
Deferred revenue	846,151	847,058	-	1,693,209
Total Liabilities	2,093,486	847,058	93,316	3,033,860
FUND BALANCES				
Nonspendable	220,430	-	-	220,430
Restricted	190,082	17,555	-	207,637
Committed	1,001,091	137,147	-	1,138,238
Assigned	1,761,666	395,865	1,076,755	3,234,286
Unassigned	(249,134)	(5,039)	-	(254,173)
Total fund balances	2,924,135	545,528	1,076,755	4,546,418
Total liabilities and fund balances	$ 5,017,621	$ 1,392,586	$ 1,170,071	$ 7,580,278

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2011

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
REVENUES				
Taxes and special assessments	$ 7,825,148	$ 1,460,495	$ -	$ 9,285,643
Licenses and permits	115,096	-	-	115,096
Intergovernmental	6,227,553	1,295	497,530	6,726,378
Charges for services	2,085,869	-	158,589	2,244,458
Fines and forfeitures	30,762	-	-	30,762
Investment income	27,420	2,348	1,966	31,734
Miscellaneous	785,754	-	172,322	958,076
In-kind Contributions	39,176	-	-	39,176
Total Revenues	17,136,778	1,464,138	830,407	19,431,323
EXPENDITURES				
Current:				
General Government:				
Personal services	745,628	-	-	745,628
Supplies/services/materials, etc.	164,032	-	186,655	350,687
Public Safety:				
Personal services	1,172,726	-	-	1,172,726
Supplies/services/materials, etc.	720,308	-	6,904	727,212
Public Works:				
Personal services	2,157,100	-	-	2,157,100
Supplies/services/materials, etc.	2,237,408	-	157,716	2,395,124
Public Health:				
Personal services	3,722,541	-	6,994	3,729,535
Supplies/services/materials, etc.	1,513,098	-	72,973	1,586,071
Social and Economic Services:				
Personal services	1,373,502	-	-	1,373,502
Supplies/services/materials, etc.	1,014,572	-	3,333	1,017,905
Culture and Recreation:				
Personal services	41,010	-	-	41,010
Supplies/services/materials, etc.	540,258	-	-	540,258
Housing and Community Development:				
Personal services	189,354	-	-	189,354
Supplies/services/materials, etc.	224,001	-	-	224,001
Conservation of Natural Resources:				
Personal services	14,081	-	-	14,081
Supplies/services/materials, etc.	57,028	-	-	57,028
Miscellaneous	422,877	-	-	422,877
In-kind Expenses	21,811	-	-	21,811
Capital Expenditures	99,914	-	1,029,028	1,128,942
Debt Service:				
Principal	7,249	1,203,049	-	1,210,298
Interest	950	224,741	-	225,691
Total Expenditures	16,439,448	1,427,790	1,463,603	19,330,841
Excess of revenues over (under) expenditures	697,330	36,348	(633,196)	100,482
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	211,127	211,127
Sale of assets	-	-	203,854	203,854
Transfers in	1,660,611	141,654	599,837	2,402,102
Transfers out	(2,331,754)	(169,165)	(37,707)	(2,538,626)
Total other financing sources (uses)	(671,143)	(27,511)	977,111	278,457
Net Change in Fund Balance	26,187	8,837	343,915	378,939
Fund Balance, beginning of year	3,187,922	581,576	732,840	4,502,338
Prior period adjustment	(289,974)	(44,885)	-	(334,859)
Fund balance, beginning of year, restated	2,897,948	536,691	732,840	4,167,479
Fund Balance, end of year	$ 2,924,135	$ 545,528	$ 1,076,755	$ 4,546,418

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.

Workman’s Compensation – A fund used for making the payments for workman’s compensation.

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 – For a State ARRA funded program to use and promote the national voluntary accreditation program.

DNRC Grants – Established to account for a grant researching the Madison Aquifer.

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

TSEP Grants – Established to account for the activity of TSEP state grants that the county receives.

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

Traffic Safety Contract – established to account for DUI traffic safety grant.

Forest Service Title III – To account for funds received from the Forest Service.

Parenting Wisely – A grant used to teach parents skills to help their children.

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

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.

ExpoPark Grants – Used to account for a grant for performing a feasibility study for future use of the MT ExpoPark.

Boat Safety Enforcement - Established to provide for water safety.

NONMAJOR SPECIAL REVENUE FUNDS

Commodities - To account for granted commodities received and distributed.

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.

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.

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

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.

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.

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.

Historic Preservation – Established to account for grants that help preserve historical buildings.

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Road	Poor	Bridge	Weed Control	Predatory Animal Control	State Fair
ASSETS						
Cash and cash equivalents	$ 180,977	$ 984	$ 266,965	$ 187,418	$ 1,992	$ 92,118
Taxes and assessments receivable	173,988	5,950	113,005	37,138	478	80,964
Other receivables	-	-	-	-	-	-
Due from other funds	3,847	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 358,812	$ 6,934	$ 379,970	$ 224,556	$ 2,470	$ 173,082
LIABILITIES						
Short-term payables	$ 109,413	$ -	$ 36,329	$ 33,793	$ -	$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	173,988	5,950	113,005	37,138	478	80,964
Total Liabilities	283,401	5,950	149,334	70,931	478	80,964
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	1,992	-
Committed	240,569	-	210,136	55,930	-	82,000
Assigned	-	984	20,500	97,695	-	10,118
Unassigned	(165,158)	-	-	-	-	-
Total Fund Balance	75,411	984	230,636	153,625	1,992	92,118
Total liabilities and fund balances	$ 358,812	$ 6,934	$ 379,970	$ 224,556	$ 2,470	$ 173,082

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	District Court	Comprehensive Insurance	Mosquito Control	Parks	Library	Emergency Medical Services
ASSETS						
Cash and cash equivalents	$ 193,582	$ 24,809	$ 168,746	$ 4,055	$ 31,606	$ 45,053
Taxes and assessments receivable	60,010	17,789	39,697	-	41,370	7,715
Other receivables	-	-	-	-	-	40
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 253,592	$ 42,598	$ 208,443	$ 4,055	$ 72,976	$ 52,808
LIABILITIES						
Short-term payables	$ 10,408	$ 6,996	$ 14,481	$ 492	$ 1,480	$ 863
Due to other funds	-	-	-	-	-	-
Deferred revenue	60,010	17,789	39,697	-	41,370	7,715
Total Liabilities	70,418	24,785	54,178	492	42,850	8,578
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	60,729	45,569	37,240	-	24,339	7,601
Assigned	122,445	-	117,025	3,563	5,787	36,629
Unassigned	-	(27,756)	-	-	-	-
Total Fund Balance	183,174	17,813	154,265	3,563	30,126	44,230
Total liabilities and fund balances	$ 253,592	$ 42,598	$ 208,443	$ 4,055	$ 72,976	$ 52,808

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Four Seasons Arena	Planning Board	Health	Mental Health	Senior Citizens	Medicaid Waiver
ASSETS						
Cash and cash equivalents	$ 1,839	$ 83,759	$ 24,374	$ 7,465	$ 11,510	$ 99,307
Taxes and assessments receivable	4,369	35,091	38,721	8,900	23,560	-
Other receivables	-	2,614	10,059	-	-	-
Due from other funds	-	-	154,734	-	12,950	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 6,208	$ 121,464	$ 227,888	$ 16,365	$ 48,020	$ 99,307
LIABILITIES						
Short-term payables	$ -	$ 8,934	$ 30,921	$ -	$ -	$ 9,116
Due to other funds	-	-	-	-	-	-
Deferred revenue	4,369	35,091	38,721	8,900	23,560	-
Total Liabilities	4,369	44,025	69,642	8,900	23,560	9,116
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	26,405	110,031	8,208	21,332	-
Assigned	1,839	51,034	48,215	-	3,128	90,191
Unassigned	-	-	-	(743)	-	-
Total Fund Balance	1,839	77,439	158,246	7,465	24,460	90,191
Total liabilities and fund balances	$ 6,208	$ 121,464	$ 227,888	$ 16,365	$ 48,020	$ 99,307

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	County Extension Services	Special Transportation	Rural Fire	Medical Service	Museums	Employee Retirement
ASSETS						
Cash and cash equivalents	$ 30,548	$ 37,550	$ 6,566	$ 1,366	$ 22,438	$ 1,864
Taxes and assessments receivable	24,917	19,088	(294)	2,606	25,380	4,682
Other receivables	-	545	1,662	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 55,465	$ 57,183	$ 7,934	$ 3,972	$ 47,818	$ 6,546
LIABILITIES						
Short-term payables	$ 4,274	$ 3,519	$ 1,662	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	24,917	19,088	(294)	2,606	25,380	4,682
Total Liabilities	29,191	22,607	1,368	2,606	25,380	4,682
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	22,214	17,708	-	-	25,913	-
Assigned	4,060	16,868	6,638	1,366	-	1,864
Unassigned	-	-	(72)	-	(3,475)	-
Total Fund Balance	26,274	34,576	6,566	1,366	22,438	1,864
Total liabilities and fund balances	$ 55,465	$ 57,183	$ 7,934	$ 3,972	$ 47,818	$ 6,546

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Group Insurance	Workman's Compensation	Permissive Medical Levy	Windy	Drug Forfeiture	CDBG Revolving Loan
ASSETS						
Cash and cash equivalents	$ -	$ 17,683	$ -	$ 4,288	$ 50,116	$ -
Taxes and assessments receivable	5,284	-	72,722	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	220,430
Total assets	$ 5,284	$ 17,683	$ 72,722	$ 4,288	$ 50,116	$ 220,430
LIABILITIES						
Short-term payables	$ -	$ 3,666	$ -	$ -	$ 1,346	$ -
Due to other funds	-	-	3,030	-	-	17,524
Deferred revenue	5,284	-	72,722	-	-	-
Total Liabilities	5,284	3,666	75,752	-	1,346	17,524
FUND BALANCES						
Nonspendable	-	-	-	-	-	220,430
Restricted	-	-	-	-	48,770	-
Committed	-	-	-	-	-	-
Assigned	-	14,017	-	4,288	-	-
Unassigned	-	-	(3,030)	-	-	(17,524)
Total Fund Balance	-	14,017	(3,030)	4,288	48,770	202,906
Total liabilities and fund balances	$ 5,284	$ 17,683	$ 72,722	$ 4,288	$ 50,116	$ 220,430

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Records Preservation	#6 Light Maintenance District	#13 Light Maintenance District	#17 Light Maintenance District	#21 Light Maintenance District	#23 Light Maintenance District
ASSETS						
Cash and cash equivalents	$ 19,586	$ 444	$ 199	$ 3,220	$ 459	$ 17,006
Taxes and assessments receivable	-	-	-	236	221	1,560
Other receivables	6,072	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 25,658	$ 444	$ 199	$ 3,456	$ 680	$ 18,566
LIABILITIES						
Short-term payables	$ 4,189	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	236	221	1,560
Total Liabilities	4,189	-	-	236	221	1,560
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	444	199	3,220	459	17,006
Committed	-	-	-	-	-	-
Assigned	21,469	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	21,469	444	199	3,220	459	17,006
Total liabilities and fund balances	$ 25,658	$ 444	$ 199	$ 3,456	$ 680	$ 18,566

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Gibson Flat O & M	Park Garden O & M	Gannon/Flood Road O&M	Whitetail Lane O&M	Alcohol Rehabilitation	Alcohol Traffic Safety
ASSETS						
Cash and cash equivalents	$ 48,641	$ 13,304	$ 22,464	$ 5,652	$ -	$ 31,240
Taxes and assessments receivable	145	82	6	62	-	-
Other receivables	-	-	-	-	26,163	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 48,786	$ 13,386	$ 22,470	$ 5,714	$ 26,163	$ 31,240
LIABILITIES						
Short-term payables	$ -	$ -	$ -	$ -	$ -	$ 2,105
Due to other funds	-	-	-	-	26,163	-
Deferred revenue	145	82	6	62	-	-
Total Liabilities	145	82	6	62	26,163	2,105
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	48,641	13,304	22,464	5,652	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	29,135
Unassigned	-	-	-	-	-	-
Total Fund Balance	48,641	13,304	22,464	5,652	-	29,135
Total liabilities and fund balances	$ 48,786	$ 13,386	$ 22,470	$ 5,714	$ 26,163	$ 31,240

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Gasoline Tax	Motor Vehicle Disposal	Road Clean-up	Weed Trust	Sun River Valley Ditch	Health Department State Grants
ASSETS						
Cash and cash equivalents	$ -	$ 21,121	$ 8,464	$ 22,437	$ 692	$ 892
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	-	187,871	-	-	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ -	$ 21,121	$ 196,335	$ 22,437	$ 692	$ 892
LIABILITIES						
Short-term payables	$ -	$ 1,186	$ 187,805	$ -	$ -	$ -
Due to other funds	3,847	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	3,847	1,186	187,805	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	19,935	8,530	22,437	692	892
Unassigned	(3,847)	-	-	-	-	-
Total Fund Balance	(3,847)	19,935	8,530	22,437	692	892
Total liabilities and fund balances	$ -	$ 21,121	$ 196,335	$ 22,437	$ 692	$ 892

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	County Land Information	Community Decay	Tobacco	Health Department Grants	DNRC Grants	Juvenile Detention Center
ASSETS						
Cash and cash equivalents	$ 26,794	$ 59,422	$ 10,468	$ -	$ -	$ -
Taxes and assessments receivable	-	709	-	-	-	-
Other receivables	1,137	-	7,210	6,250	54,646	90,132
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 27,931	$ 60,131	$ 17,678	$ 6,250	$ 54,646	$ 90,132
LIABILITIES						
Short-term payables	$ -	$ -	$ 1,789	$ 3,321	$ 17,690	$ 57,130
Due to other funds	-	-	-	1,437	36,956	59,233
Deferred revenue	-	709	-	-	-	-
Total Liabilities	-	709	1,789	4,758	54,646	116,363
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	27,931	-	-	-	-	-
Committed	-	5,167	-	-	-	-
Assigned	-	54,255	15,889	1,492	-	-
Unassigned	-	-	-	-	-	(26,231)
Total Fund Balance	27,931	59,422	15,889	1,492	-	(26,231)
Total liabilities and fund balances	$ 27,931	$ 60,131	$ 17,678	$ 6,250	$ 54,646	$ 90,132

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Medical Alert	Forest Service Title III	Parenting Wisely	County Attorney Grants	Crime Control - Juvenile	ExpoPark Grants
ASSETS						
Cash and cash equivalents	$ 4,947	$ 68,560	$ 2,871	$ 1,869	$ -	$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	149	-	8,100	4,489	49,000	17,020
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 5,096	$ 68,560	$ 10,971	$ 6,358	$ 49,000	$ 17,020
LIABILITIES						
Short-term payables	$ -	$ -	$ 10,971	$ 4,485	$ 22,471	$ -
Due to other funds	-	-	-	-	23,642	17,020
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	-	10,971	4,485	46,113	17,020
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	5,096	68,560	-	1,873	2,887	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	5,096	68,560	-	1,873	2,887	-
Total liabilities and fund balances	$ 5,096	$ 68,560	$ 10,971	$ 6,358	$ 49,000	$ 17,020

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Boat Safety Enforcement	Commodities	Rocky Mountain HIDTA	Homeland Security	Sponsored CDBG Grants	OEA Grant
ASSETS						
Cash and cash equivalents	$ 914	$ 1,825	$ -	$ -	$ 2,266	$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	960	10,034	42,623	43,287	-	70,648
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 1,874	$ 11,859	$ 42,623	$ 43,287	$ 2,266	$ 70,648
LIABILITIES						
Short-term payables	$ -	$ 921	$ 1,334	$ 14,474	$ -	$ 3,525
Due to other funds	-	-	41,289	28,813	-	59,664
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	921	42,623	43,287	-	63,189
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	1,874	10,938	-	-	2,266	7,459
Unassigned	-	-	-	-	-	-
Total Fund Balance	1,874	10,938	-	-	2,266	7,459
Total liabilities and fund balances	$ 1,874	$ 11,859	$ 42,623	$ 43,287	$ 2,266	$ 70,648

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Sponsored CTEP Grants	Fetal Alcohol Spectrum	Safe Kids Safe Community	Subdivision Review	Nutrition and Physical	Bioterrorism Grant
ASSETS						
Cash and cash equivalents	$ 28,670	$ 36	$ 1,835	$ -	$ 1,959	$ 183,483
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	5,175	8,750	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 28,670	$ 36	$ 1,835	$ 5,175	$ 10,709	$ 183,483
LIABILITIES						
Short-term payables	$ (1,679)	$ -	$ -	$ 2	$ 390	$ 6,285
Due to other funds	-	-	-	4,175	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	(1,679)	-	-	4,177	390	6,285
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	30,349	36	1,835	998	10,319	177,198
Unassigned	-	-	-	-	-	-
Total Fund Balance	30,349	36	1,835	998	10,319	177,198
Total liabilities and fund balances	$ 28,670	$ 36	$ 1,835	$ 5,175	$ 10,709	$ 183,483

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Opportunities Inc	Cancer	Air Pollution	Institutional Controls	Women, Infants, & Children	MT PCA
ASSETS						
Cash and cash equivalents	$ -	$ 28,703	$ 3,167	$ -	$ -	$ 13
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	77,937	38,170	-	5,873	73,921	-
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 77,937	$ 66,873	$ 3,167	$ 5,873	$ 73,921	$ 13
LIABILITIES						
Short-term payables	$ 9,055	$ 4,531	$ -	$ -	$ 11,262	$ -
Due to other funds	68,882	-	-	5,873	62,615	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	77,937	4,531	-	5,873	73,877	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	62,342	3,167	-	44	13
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	62,342	3,167	-	44	13
Total liabilities and fund balances	$ 77,937	$ 66,873	$ 3,167	$ 5,873	$ 73,921	$ 13

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	Maternal & Child Health	Suicide Prevention	HIV Consortium	Fetal Alcohol Syndrome	Immunization Project	Tuberculosis Prevention
ASSETS						
Cash and cash equivalents	$ 51,727	$ 6,261	$ 4,052	$ 312	$ 29,685	$ 4,208
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	1,999	-	2,371	-	-	616
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 53,726	$ 6,261	$ 6,423	$ 312	$ 29,685	$ 4,824
LIABILITIES						
Short-term payables	$ 7,292	$ -	$ 2,083	$ 312	$ 108	$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	7,292	-	2,083	312	108	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	46,434	6,261	4,340	-	29,577	4,824
Unassigned	-	-	-	-	-	-
Total Fund Balance	46,434	6,261	4,340	-	29,577	4,824
Total liabilities and fund balances	$ 53,726	$ 6,261	$ 6,423	$ 312	$ 29,685	$ 4,824

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging	Ryan White / Yellowstone	Congregate Meals	ADRC - Aging
ASSETS						
Cash and cash equivalents	$ -	$ 106,161	$ 11,483	$ -	$ 103,569	$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	5,174	85	23,789	6,836	14,747	21,050
Due from other funds	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	$ 5,174	$ 106,246	$ 35,272	$ 6,836	$ 118,316	$ 21,050
LIABILITIES						
Short-term payables	$ 181	$ 7,594	$ 1,261	$ 77	$ 15,841	$ 1,374
Due to other funds	4,993	-	-	6,759	-	10,508
Deferred revenue	-	-	-	-	-	-
Total Liabilities	5,174	7,594	1,261	6,836	15,841	11,882
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	98,652	34,011	-	102,475	9,168
Unassigned	-	-	-	-	-	-
Total Fund Balance	-	98,652	34,011	-	102,475	9,168
Total liabilities and fund balances	$ 5,174	$ 106,246	$ 35,272	$ 6,836	$ 118,316	$ 21,050

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	RSVP	Administrative Aging	Foster Grandparents	Clinic	Totals
ASSETS					
Cash and cash equivalents	$ -	$ 19,449	$ 14,433	$ 128,604	$ 2,722,545
Taxes and assessments receivable	-	-	-	-	846,151
Other receivables	6,302	-	-	123,458	1,056,964
Due from other funds	-	-	-	-	171,531
Loans receivable	-	-	-	-	220,430
Total assets	$ 6,302	$ 19,449	$ 14,433	$ 252,062	$ 5,017,621
LIABILITIES					
Short-term payables	$ 5,158	$ 6,187	$ 3,284	$ 70,783	$ 762,470
Due to other funds	2,442	-	-	-	484,865
Deferred revenue	-	-	-	-	846,151
Total Liabilities	7,600	6,187	3,284	70,783	2,093,486
FUND BALANCES					
Nonspendable	-	-	-	-	220,430
Restricted	-	-	-	-	190,082
Committed	-	-	-	-	1,001,091
Assigned	-	13,262	11,149	181,279	1,761,666
Unassigned	(1,298)	-	-	-	(249,134)
Total Fund Balance	(1,298)	13,262	11,149	181,279	2,924,135
Total liabilities and fund balances	$ 6,302	$ 19,449	$ 14,433	$ 252,062	$ 5,017,621

(concluded)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Road	Poor	Bridge	Weed Control	Preditory Animal Control
REVENUES					
Taxes and special assessments	$ 1,836,221	$ 1,199	$ 925,354	$ 371,358	$ 2,735
Licenses and permits	3,840	-	-	-	-
Intergovernmental	80,975	-	891	370	-
Charges for services	-	-	-	148,222	-
Fines and forfeitures	-	-	-	-	-
Investment income	396	-	973	-	-
Miscellaneous	(1,835)	-	-	3,664	-
In-kind Contributions	-	-	-	-	-
Total Revenues	1,919,597	1,199	927,218	523,614	2,735
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	1,228,866	-	571,167	283,772	-
Supplies/services/materials, etc.	986,256	-	467,213	135,087	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	2,109
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	12,708	-	-	-	-
Capital Expenditures	-	-	-	15,500	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	2,227,830	-	1,038,380	434,359	2,109
Excess of revenues over (under) expenditures	(308,233)	1,199	(111,162)	89,255	626
OTHER FINANCING SOURCES (USES)					
Transfers in	552,009	-	28,387	8,516	-
Transfers out	(234,000)	(1,492)	(65,269)	(19,581)	-
Total other financing sources (uses)	318,009	(1,492)	(36,882)	(11,065)	-
Net Change in Fund Balance	9,776	(293)	(148,044)	78,190	626
Fund Balance, beginning of year	148,163	1,492	399,150	84,629	1,366
Prior period adjustment	(82,528)	(215)	(20,470)	(9,194)	-
Fund Balance, beginning of year, restated	65,635	1,277	378,680	75,435	1,366
Fund Balance, end of year	$ 75,411	$ 984	$ 230,636	$ 153,625	$ 1,992

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	State Fair	District Court	Comprehensive Insurance	Mosquito Control	Parks
REVENUES					
Taxes and special assessments	$ 785,647	$ 558,157	$ 283,417	$ 363,711	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	833	605	289	343	-
Charges for services	-	49,190	-	-	-
Fines and forfeitures	-	4,413	-	-	-
Investment income	264	306	-	-	17
Miscellaneous	-	41	-	52,153	-
In-kind Contributions	-	-	-	-	-
Total Revenues	786,744	612,712	283,706	416,207	17
EXPENDITURES					
Current:					
General Government:					
Personal services	-	497,009	-	-	-
Supplies/services/materials, etc.	-	62,021	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	184,767	-
Supplies/services/materials, etc.	-	-	-	162,318	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	4,531
Supplies/services/materials, etc.	-	-	-	-	1,003
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	422,877	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	559,030	422,877	347,085	5,534
Excess of revenues over (under) expenditures	786,744	53,682	(139,171)	69,122	(5,517)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	31,226	56,000	5,677	3,000
Transfers out	(750,000)	-	-	(6,527)	(1,637)
Total other financing sources (uses)	(750,000)	31,226	56,000	(850)	1,363
Net Change in Fund Balance	36,744	84,908	(83,171)	68,272	(4,154)
Fund Balance, beginning of year	69,395	123,679	108,873	101,748	7,717
Prior period adjustment	(14,021)	(25,413)	(7,889)	(15,755)	-
Fund Balance, beginning of year, restated	55,374	98,266	100,984	85,993	7,717
Fund Balance, end of year	$ 92,118	$ 183,174	$ 17,813	$ 154,265	$ 3,563

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Library	Emergency Medical Service	Four Seasons Arena	Planning Board	Health
REVENUES					
Taxes and special assessments	$ 294,077	$ 49,011	$ 3,292	$ 262,303	$ 311,772
Licenses and permits	-	-	-	22,050	83,031
Intergovernmental	-	38	-	-	263,469
Charges for services	-	-	-	12,155	384,491
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	7	-	753
Miscellaneous	-	-	-	250	40
In-kind Contributions	-	-	-	-	-
Total Revenues	294,077	49,049	3,299	296,758	1,043,556
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	24,772	-	-	-
Supplies/services/materials, etc.	-	40,002	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	687,607
Supplies/services/materials, etc.	-	-	-	-	360,455
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	36,479	-	-	-	-
Supplies/services/materials, etc.	203,708	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	169,164	-
Supplies/services/materials, etc.	-	-	-	37,742	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	9,103	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	240,187	64,774	-	216,009	1,048,062
Excess of revenues over (under) expenditures	53,890	(15,725)	3,299	80,749	(4,506)
OTHER FINANCING SOURCES (USES)					
Transfers in	5,677	2,839	-	11,355	41,458
Transfers out	-	-	(1,932)	(19,581)	(110,984)
Total other financing sources (uses)	5,677	2,839	(1,932)	(8,226)	(69,526)
Net Change in Fund Balance	59,567	(12,886)	1,367	72,523	(74,032)
Fund Balance, beginning of year	(11,475)	60,493	1,932	15,925	249,899
Prior period adjustment	(17,966)	(3,377)	(1,460)	(11,009)	(17,621)
Fund Balance, beginning of year, restated	(29,441)	57,116	472	4,916	232,278
Fund Balance, end of year	$ 30,126	$ 44,230	$ 1,839	$ 77,439	$ 158,246

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Mental Health	Senior Citizens	Medicaid Waiver	County Extension Services	Special Transportation
REVENUES					
Taxes and special assessments	$ 83,109	$ 231,441	$ -	$ 241,930	$ 167,670
Licenses and permits	-	-	-	-	-
Intergovernmental	89	233	177,430	258	166
Charges for services	-	-	-	92	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	128,851	-	15,670
In-kind Contributions	-	-	-	-	-
Total Revenues	83,198	231,674	306,281	242,280	183,506
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
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.	80,300	-	-	-	-
Social and Economic Services:					
Personal services	-	-	202,624	70,894	143,809
Supplies/services/materials, etc.	-	-	27,402	168,223	25,686
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	80,300	-	230,026	239,117	169,495
Excess of revenues over (under) expenditures	2,898	231,674	76,255	3,163	14,011
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	5,677	2,839
Transfers out	-	(220,048)	-	-	-
Total other financing sources (uses)	-	(220,048)	-	5,677	2,839
Net Change in Fund Balance	2,898	11,626	76,255	8,840	16,850
Fund Balance, beginning of year	7,050	17,392	13,936	24,780	21,510
Prior period adjustment	(2,483)	(4,558)	-	(7,346)	(3,784)
Fund Balance, beginning of year, restated	4,567	12,834	13,936	17,434	17,726
Fund Balance, end of year	$ 7,465	$ 24,460	$ 90,191	$ 26,274	$ 34,576

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Rural Fire	Medical Services	Museums	Employee Retirement	Group Insurance
REVENUES					
Taxes and special assessments	$ 195	$ 2,066	$ 271,010	$ 3,766	$ 1,500
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	265	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	195	2,066	271,275	3,766	1,500
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	5,692	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	259,116	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	5,692	-	259,116	-	-
Excess of revenues over (under) expenditures	(5,497)	2,066	12,159	3,766	1,500
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(1,163)	-	(2,171)	(10,406)
Total other financing sources (uses)	-	(1,163)	-	(2,171)	(10,406)
Net Change in Fund Balance	(5,497)	903	12,159	1,595	(8,906)
Fund Balance, beginning of year	12,684	1,163	18,683	2,171	11,523
Prior period adjustment	(621)	(700)	(8,404)	(1,902)	(2,617)
Fund Balance, beginning of year, restated	12,063	463	10,279	269	8,906
Fund Balance, end of year	$ 6,566	$ 1,366	$ 22,438	$ 1,864	$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Workman's Compensation	Permissive Medical Levy	Windy	Drug Forfeiture	Federal Equitable Share
REVENUES					
Taxes and special assessments	$ -	$ 742,226	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	785	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	18
Miscellaneous	-	-	-	22,740	-
In-kind Contributions	-	-	-	-	-
Total Revenues	-	743,011	-	22,740	18
EXPENDITURES					
Current:					
General Government:					
Personal services	(14,017)	-	-	-	-
Supplies/services/materials, etc.	-	-	250	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	6,688	9,947
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	(14,017)	-	250	6,688	9,947
Excess of revenues over (under) expenditures	14,017	743,011	(250)	16,052	(9,929)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(715,357)	-	-	-
Total other financing sources (uses)	-	(715,357)	-	-	-
Net Change in Fund Balance	14,017	27,654	(250)	16,052	(9,929)
Fund Balance, beginning of year	-	-	4,538	32,718	9,929
Prior period adjustment	-	(30,684)	-	-	-
Fund Balance, beginning of year, restated	-	(30,684)	4,538	32,718	9,929
Fund Balance, end of year	$ 14,017	$ (3,030)	$ 4,288	$ 48,770	$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	CDBG Revolving Loan	Records Preservation	Jail Improvement and Education	#6 Light Maintenance District	#13 Light Maintenance District
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ 606	$ 380
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	111,627	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	24,686	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	24,686	111,627	-	606	380
EXPENDITURES					
Current:					
General Government:					
Personal services	-	117,441	-	-	-
Supplies/services/materials, etc.	-	58,892	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	22	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	485	396
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	176,333	22	485	396
Excess of revenues over (under) expenditures	24,686	(64,706)	(22)	121	(16)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	81,856	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	81,856	-	-	-
Net Change in Fund Balance	24,686	17,150	(22)	121	(16)
Fund Balance, beginning of year	178,220	4,319	22	323	215
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	178,220	4,319	22	323	215
Fund Balance, end of year	$ 202,906	$ 21,469	$ -	$ 444	$ 199

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	#17 Light Maintenance District	#21 Light Maintenance District	#23 Light Maintenance District	Gibson Flats O & M	Park Garden O & M
REVENUES					
Taxes and special assessments	$ 5,168	$ 599	$ 16,663	$ 2,771	$ 1,355
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	5,168	599	16,663	2,771	1,355
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	4,909	566	15,385	380	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	4,909	566	15,385	380	-
Excess of revenues over (under) expenditures	259	33	1,278	2,391	1,355
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balance	259	33	1,278	2,391	1,355
Fund Balance, beginning of year	2,961	426	15,728	46,250	11,949
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	2,961	426	15,728	46,250	11,949
Fund Balance, end of year	$ 3,220	$ 459	$ 17,006	$ 48,641	$ 13,304

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Gannon/Flood Road O&M	Whitetail Lane O&M	Alcohol Rehabilitation	Alcohol Traffic Safety	Gasoline Tax
REVENUES					
Taxes and special assessments	$ 576	$ 3,349	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	120,244	43,206	208,162
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	1,700	-
In-kind Contributions	-	-	-	-	-
Total Revenues	576	3,349	120,244	44,906	208,162
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	3,664	-	-	164,600
Public Health:					
Personal services	-	-	-	665	-
Supplies/services/materials, etc.	-	-	120,244	31,176	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	3,664	120,244	31,841	164,600
Excess of revenues over (under) expenditures	576	(315)	-	13,065	43,562
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(45,000)
Total other financing sources (uses)	-	-	-	-	(45,000)
Net Change in Fund Balance	576	(315)	-	13,065	(1,438)
Fund Balance, beginning of year	21,888	5,967	-	16,070	(2,409)
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	21,888	5,967	-	16,070	(2,409)
Fund Balance, end of year	$ 22,464	$ 5,652	$ -	$ 29,135	$ (3,847)

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Cultural Trust Grants	Motor Vehicle Disposal	Road Clean-up	Weed Trust	Sun River Valley Ditch
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	11,086	88,959	217,769	67,988	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	11,086	88,959	217,769	67,988	-
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	51,483	-	-	-
Supplies/services/materials, etc.	-	11,014	266,471	60,883	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	11,086	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	11,086	62,497	266,471	60,883	-
Excess of revenues over (under) expenditures	-	26,462	(48,702)	7,105	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	31,527	-	-
Transfers out	-	(79,285)	-	-	-
Total other financing sources (uses)	-	(79,285)	31,527	-	-
Net Change in Fund Balance	-	(52,823)	(17,175)	7,105	-
Fund Balance, beginning of year	-	72,758	25,705	15,332	692
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	72,758	25,705	15,332	692
Fund Balance, end of year	$ -	$ 19,935	$ 8,530	$ 22,437	$ 692

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Health Department State Grants	County Land Information	Community Decay	Tobacco	Comp Cancer Control
REVENUES					
Taxes and special assessments	$ -	$ -	$ 514	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	750	-	-	86,520	-
Charges for services	-	20,420	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	750	20,420	514	86,520	-
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	21,265	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	866	-	-	48,567	-
Supplies/services/materials, etc.	75	-	-	36,457	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	6,995	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	941	21,265	-	92,019	-
Excess of revenues over (under) expenditures	(191)	(845)	514	(5,499)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(28,573)
Total other financing sources (uses)	-	-	-	-	(28,573)
Net Change in Fund Balance	(191)	(845)	514	(5,499)	(28,573)
Fund Balance, beginning of year	1,083	28,776	58,865	21,388	28,573
Prior period adjustment	-	-	43	-	-
Fund Balance, beginning of year, restated	1,083	28,776	58,908	21,388	28,573
Fund Balance, end of year	$ 892	$ 27,931	$ 59,422	$ 15,889	$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Health Department Grants	DNRC Grants	Juvenile Detention Center	TSEP Grants	Medical Alert
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	25,000	54,646	20,280	15,000	3,684
Charges for services	-	-	765,895	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	2,159	-	1,158
In-kind Contributions	-	-	-	-	-
Total Revenues	25,000	54,646	788,334	15,000	4,842
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	1,097,475	-	-
Supplies/services/materials, etc.	-	-	249,740	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	15,000	-
Public Health:					
Personal services	20,668	-	-	-	-
Supplies/services/materials, etc.	7,711	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	2,567
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	54,646	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	28,379	54,646	1,347,215	15,000	2,567
Excess of revenues over (under) expenditures	(3,379)	-	(558,881)	-	2,275
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	376,559	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	376,559	-	-
Net Change in Fund Balance	(3,379)	-	(182,322)	-	2,275
Fund Balance, beginning of year	4,871	-	156,091	-	2,821
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	4,871	-	156,091	-	2,821
Fund Balance, end of year	$ 1,492	$ -	$ (26,231)	$ -	$ 5,096

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Traffic Safety Contract	Forest Service Title III	Parenting Wisely	County Attorney Grants	Crime Control - Juvenile
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	6,111	24,230	38,486	94,705	199,878
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	6,111	24,230	38,486	94,705	199,878
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	145,195	-
Supplies/services/materials, etc.	-	-	-	2,000	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	9,209	38,486	-	196,991
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	6,111	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	6,111	9,209	38,486	147,195	196,991
Excess of revenues over (under) expenditures	-	15,021	-	(52,490)	2,887
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	48,491	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	48,491	-
Net Change in Fund Balance	-	15,021	-	(3,999)	2,887
Fund Balance, beginning of year	-	53,539	-	5,872	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	53,539	-	5,872	-
Fund Balance, end of year	$ -	$ 68,560	$ -	$ 1,873	$ 2,887

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Victim Witness Program	ExpoPark Grants	Boat Safety Enforcement	Commodities	Rocky Mountain HIDTA
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	50,000	960	39,665	130,272
Charges for services	-	-	-	-	-
Fines and forfeitures	26,349	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Contributions	-	17,365	-	-	-
Total Revenues	26,349	67,365	960	39,665	130,272
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	1,721	-	48,758
Supplies/services/materials, etc.	26,349	-	7,879	-	73,416
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	16,962	-
Supplies/services/materials, etc.	-	-	-	11,765	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	16,205	-	-	-
Supplies/services/materials, etc.	-	83,795	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	7,249
Interest	-	-	-	-	950
Total Expenditures	26,349	100,000	9,600	28,727	130,373
Excess of revenues over (under) expenditures	-	(32,635)	(8,640)	10,938	(101)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	32,635	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	32,635	-	-	-
Net Change in Fund Balance	-	-	(8,640)	10,938	(101)
Fund Balance, beginning of year	-	-	10,514	-	101
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	-	10,514	-	101
Fund Balance, end of year	$ -	$ -	$ 1,874	$ 10,938	$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Homeland Security	CDBG Sponsored Grants	OEA Grant	Sponsored CTEP Grants	Fetal Alcohol Spectrum
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	55,887	3,486	184,855	16,923	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	25,000	2,623	-
In-kind Contributions	-	-	21,811	-	-
Total Revenues	55,887	3,486	231,666	19,546	-
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	19,604	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	55,887	-	-	-	-
Public Works:					
Personal services	-	-	21,812	-	-
Supplies/services/materials, etc.	-	1,220	103,879	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	950
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	3,985	-	-
Supplies/services/materials, etc.	-	-	102,464	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	55,887	1,220	232,140	19,604	950
Excess of revenues over (under) expenditures	-	2,266	(474)	(58)	(950)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balance	-	2,266	(474)	(58)	(950)
Fund Balance, beginning of year	-	-	7,933	30,407	986
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	-	-	7,933	30,407	986
Fund Balance, end of year	$ -	$ 2,266	$ 7,459	$ 30,349	$ 36

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Safe Kids Safe Communities	Subdivision Review	Nutrition and Physical	Bioterrorism Grant	Opportunities Inc.
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	6,175	-	-	-
Intergovernmental	(3,961)	-	20,000	91,580	96,340
Charges for services	-	-	-	10,751	141,131
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	199	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	(3,762)	6,175	20,000	102,331	237,471
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	1,043	6,831	12,382	116,268	213,067
Supplies/services/materials, etc.	420	395	4,722	82,160	24,404
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	1,463	7,226	17,104	198,428	237,471
Excess of revenues over (under) expenditures	(5,225)	(1,051)	2,896	(96,097)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balance	(5,225)	(1,051)	2,896	(96,097)	-
Fund Balance, beginning of year	7,060	2,049	7,423	273,295	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	7,060	2,049	7,423	273,295	-
Fund Balance, end of year	$ 1,835	$ 998	$ 10,319	$ 177,198	$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Cancer	Air Pollution	Institutional Controls	Women Infants & Children	MT PCA
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	151,355	9,025	5,873	345,118	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	25	-	-	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	151,380	9,025	5,873	345,118	-
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	135,761	-	5,478	310,595	-
Supplies/services/materials, etc.	53,368	-	395	35,157	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	14,081	-	-	-
Supplies/services/materials, etc.	-	2,382	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	189,129	16,463	5,873	345,752	-
Excess of revenues over (under) expenditures	(37,749)	(7,438)	-	(634)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	28,573	9,684	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	28,573	9,684	-	-	-
Net Change in Fund Balance	(9,176)	2,246	-	(634)	-
Fund Balance, beginning of year	71,518	921	-	678	13
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	71,518	921	-	678	13
Fund Balance, end of year	$ 62,342	$ 3,167	$ -	$ 44	$ 13

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Maternal & Child Health	Suicide Prevention	HIV Consortium	Fetal Alcohol Syndrome	Immunization Project
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	233,844	-	17,282	13,075	28,842
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	3,285	-	-	-	5,094
In-kind Contributions	-	-	-	-	-
Total Revenues	237,129	-	17,282	13,075	33,936
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	281,144	1,609	14,960	13,948	16,818
Supplies/services/materials, etc.	20,634	2,151	3,477	-	975
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	301,778	3,760	18,437	13,948	17,793
Excess of revenues over (under) expenditures	(64,649)	(3,760)	(1,155)	(873)	16,143
OTHER FINANCING SOURCES (USES)					
Transfers in	76,578	-	-	-	-
Transfers out	-	-	-	-	(18,748)
Total other financing sources (uses)	76,578	-	-	-	(18,748)
Net Change in Fund Balance	11,929	(3,760)	(1,155)	(873)	(2,605)
Fund Balance, beginning of year	34,505	10,021	5,495	873	32,182
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	34,505	10,021	5,495	873	32,182
Fund Balance, end of year	$ 46,434	$ 6,261	$ 4,340	$ -	$ 29,577

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Tuberculosis Prevention	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging	Ryan White / Yellowstone
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	5,193	23,927	217,039	183,899	1,045
Charges for services	-	-	-	-	13,955
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	16,834	-	-
In-kind Contributions	-	-	-	-	-
Total Revenues	5,193	23,927	233,873	183,899	15,000
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	3,082	13,348	-	-	12,939
Supplies/services/materials, etc.	2,080	10,579	-	-	2,061
Social and Economic Services:					
Personal services	-	-	205,589	54,784	-
Supplies/services/materials, etc.	-	-	48,153	118,711	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	5,162	23,927	253,742	173,495	15,000
Excess of revenues over (under) expenditures	31	-	(19,869)	10,404	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	70,715	7,100	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	70,715	7,100	-
Net Change in Fund Balance	31	-	50,846	17,504	-
Fund Balance, beginning of year	4,793	-	47,806	16,507	-
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	4,793	-	47,806	16,507	-
Fund Balance, end of year	$ 4,824	$ -	$ 98,652	$ 34,011	$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Congregate Meals	ADRC - Aging	RSVP	Administrative Aging	Foster Grandparents Program
REVENUES					
Taxes and special assessments	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	519,935	20,383	151,819	59,016	209,324
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	208,730	2,702	37,299	-	33,013
In-kind Contributions	-	-	-	-	-
Total Revenues	728,665	23,085	189,118	59,016	242,337
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
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	349,651	41,856	149,631	65,285	72,417
Supplies/services/materials, etc.	339,190	19,440	36,505	27,897	189,033
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
In-kind Expenses	-	-	-	-	-
Capital Expenditures	77,419	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	766,260	61,296	186,136	93,182	261,450
Excess of revenues over (under) expenditures	(37,595)	(38,211)	2,982	(34,166)	(19,113)
OTHER FINANCING SOURCES (USES)					
Transfers in	76,200	-	12,000	33,814	20,219
Transfers out	-	-	-	-	-
Total other financing sources (uses)	76,200	-	12,000	33,814	20,219
Net Change in Fund Balance	38,605	(38,211)	14,982	(352)	1,106
Fund Balance, beginning of year	63,870	47,379	(16,280)	13,614	10,043
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	63,870	47,379	(16,280)	13,614	10,043
Fund Balance, end of year	$ 102,475	$ 9,168	$ (1,298)	$ 13,262	$ 11,149

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	Community Health Clinic	Historic Preservation	Totals
REVENUES			
Taxes and special assessments	$ -	$ -	$ 7,825,148
Licenses and permits	-	-	115,096
Intergovernmental	1,426,464	65,345	6,227,553
Charges for services	427,940	-	2,085,869
Fines and forfeitures	-	-	30,762
Investment income	-	-	27,420
Miscellaneous	224,359	-	785,754
In-kind Contributions	-	-	39,176
Total Revenues	2,078,763	65,345	17,136,778
EXPENDITURES			
Current:			
General Government:			
Personal services	-	-	745,628
Supplies/services/materials, etc.	-	-	164,032
Public Safety:			
Personal services	-	-	1,172,726
Supplies/services/materials, etc.	-	-	720,308
Public Works:			
Personal services	-	-	2,157,100
Supplies/services/materials, etc.	-	-	2,237,408
Public Health:			
Personal services	1,620,128	-	3,722,541
Supplies/services/materials, etc.	462,214	-	1,513,098
Social and Economic Services:			
Personal services	-	-	1,373,502
Supplies/services/materials, etc.	-	-	1,014,572
Culture and Recreation:			
Personal services	-	-	41,010
Supplies/services/materials, etc.	-	65,345	540,258
Housing and Community Development:			
Personal services	-	-	189,354
Supplies/services/materials, etc.	-	-	224,001
Conservation of Natural Resources:			
Personal services	-	-	14,081
Supplies/services/materials, etc.	-	-	57,028
Miscellaneous	-	-	422,877
In-kind Expenses	-	-	21,811
Capital Expenditures	-	-	99,914
Debt Service:			
Principal	-	-	7,249
Interest	-	-	950
Total Expenditures	2,082,342	65,345	16,439,448
Excess of revenues over (under) expenditures	(3,579)	-	697,330
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	1,660,611
Transfers out	-	-	(2,331,754)
Total other financing sources (uses)	-	-	(671,143)
Net Change in Fund Balance	(3,579)	-	26,187
Fund Balance, beginning of year	184,858	-	3,187,922
Prior period adjustment	-	-	(289,974)
Fund Balance, beginning of year, restated	184,858	-	2,897,948
Fund Balance, end of year	$ 181,279	$ -	$ 2,924,135

(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, 2011

	ROAD			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 1,806,242	$ 1,838,072	$ 1,836,221	$ (1,851)
Licenses and permits	3,200	3,200	3,840	640
Intergovernmental	47,000	47,000	80,975	33,975
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	396	396
Miscellaneous	24,000	24,000	(1,835)	(25,835)
Total Revenues	1,880,442	1,912,272	1,919,597	7,325
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	1,180,000	1,180,000	1,228,866	(48,866)
Supplies/services/materials, etc.	1,016,000	1,016,000	986,256	29,744
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expenses	-	-	12,708	(12,708)
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	2,196,000	2,196,000	2,227,830	(31,830)
Excess of revenues over (under) expenditures	(315,558)	(283,728)	(308,233)	(24,505)
OTHER FINANCING SOURCES (USES)				
Transfers in	560,628	560,628	552,009	(8,619)
Transfers out	(234,000)	(265,830)	(234,000)	31,830
Total other financing sources (uses)	326,628	294,798	318,009	23,211
Net Change in Fund Balance	$ 11,070	$ 11,070	9,776	$ (1,294)
Fund Balance, beginning of year			148,163	
Prior period adjustment			(82,528)	
Fund Balance, beginning of year, restated			65,635	
Fund Balance, end of year			$ 75,411	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	POOR			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ 1,199	$ 1,199
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	1,199	1,199
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	-	1,199	1,199
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,492)	(1,492)	(1,492)	-
Total other financing sources (uses)	(1,492)	(1,492)	(1,492)	-
Net Change in Fund Balance	$ (1,492)	$ (1,492)	(293)	$ 1,199
Fund Balance, beginning of year			1,492	
Prior period adjustment			(215)	
Fund Balance, beginning of year, restated			1,277	
Fund Balance, end of year			$ 984	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	BRIDGE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 845,772	$ 865,135	$ 925,354	$ 60,219
Licenses and permits	-	-	-	-
Intergovernmental	-	-	891	891
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	973	973
Miscellaneous	-	-	-	-
Total Revenues	845,772	865,135	927,218	62,083
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	578,571	578,571	571,167	7,404
Supplies/services/materials, etc.	462,969	462,969	467,213	(4,244)
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,041,540	1,041,540	1,038,380	3,160
Excess of revenues over (under) expenditures	(195,768)	(176,405)	(111,162)	65,243
OTHER FINANCING SOURCES (USES)				
Transfers in	28,387	28,387	28,387	-
Transfers out	(65,269)	(84,632)	(65,269)	19,363
Total other financing sources (uses)	(36,882)	(56,245)	(36,882)	19,363
Net Change in Fund Balance	$ (232,650)	$ (232,650)	(148,044)	$ 84,606
Fund Balance, beginning of year			399,150	
Prior period adjustment			(20,470)	
Fund Balance, beginning of year, restated			378,680	
Fund Balance, end of year			$ 230,636	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	WEED CONTROL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 359,789	$ 365,090	$ 371,358	$ 6,268
Licenses and permits	-	-	-	-
Intergovernmental	-	-	370	370
Charges for services	148,500	148,500	148,222	(278)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	3,664	3,664
Total Revenues	508,289	513,590	523,614	10,024
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	314,532	314,532	283,772	30,760
Supplies/services/materials, etc.	158,449	158,449	135,087	23,362
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	30,000	30,000	15,500	14,500
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	502,981	502,981	434,359	68,622
Excess of revenues over (under) expenditures	5,308	10,609	89,255	78,646
OTHER FINANCING SOURCES (USES)				
Transfers in	8,516	8,516	8,516	-
Transfers out	(19,581)	(24,882)	(19,581)	5,301
Total other financing sources (uses)	(11,065)	(16,366)	(11,065)	5,301
Net Change in Fund Balance	$ (5,757)	$ (5,757)	78,190	$ 83,947
Fund Balance, beginning of year			84,629	
Prior period adjustment			(9,194)	
Fund Balance, beginning of year, restated			75,435	
Fund Balance, end of year			$ 153,625	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	PREDITORY ANIMAL CONTOL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 2,400	$ 2,400	$ 2,735	$ 335
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	2,400	2,400	2,735	335
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	3,766	3,766	2,109	1,657
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	3,766	3,766	2,109	1,657
Excess of revenues over (under) expenditures	(1,366)	(1,366)	626	1,992
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (1,366)	$ (1,366)	626	$ 1,992
Fund Balance, beginning of year			1,366	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			1,366	
Fund Balance, end of year			$ 1,992	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	STATE FAIR			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 759,048	$ 768,313	$ 786,037	$ 17,724
Licenses and permits	-	-	-	-
Intergovernmental	-	-	833	833
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	264	264
Miscellaneous	-	-	-	-
Total Revenues	759,048	768,313	787,134	18,821
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	759,048	768,313	787,134	18,821
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(750,000)	(759,265)	(750,000)	9,265
Total other financing sources (uses)	(750,000)	(759,265)	(750,000)	9,265
Net Change in Fund Balance	$ 9,048	$ 9,048	37,134	$ 28,086
Fund Balance, beginning of year			69,395	
Prior period adjustment			(14,021)	
Fund Balance, beginning of year, restated			55,374	
Fund Balance, end of year			$ 92,508	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	DISTRICT COURT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 551,335	$ 557,157	$ 558,157	$ 1,000
Licenses and permits	-	-	-	-
Intergovernmental	-	-	605	605
Charges for services	40,600	40,600	49,190	8,590
Fines and forfeitures	-	-	4,413	4,413
Investment income	-	-	306	306
Miscellaneous	-	-	41	41
Total Revenues	591,935	597,757	612,712	14,955
EXPENDITURES				
Current:				
General Government:				
Personal services	560,867	560,867	497,009	63,858
Supplies/services/materials, etc.	88,560	88,560	62,021	26,539
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	649,427	649,427	559,030	90,397
Excess of revenues over (under) expenditures	(57,492)	(51,670)	53,682	105,352
OTHER FINANCING SOURCES (USES)				
Transfers in	31,226	31,226	31,226	-
Transfers out	-	(5,822)	-	5,822
Total other financing sources (uses)	31,226	25,404	31,226	5,822
Net Change in Fund Balance	$ (26,266)	$ (26,266)	84,908	$ 111,174
Fund Balance, beginning of year			123,679	
Prior period adjustment			(25,413)	
Fund Balance, beginning of year, restated			98,266	
Fund Balance, end of year			$ 183,174	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COMPREHENSIVE INSURANCE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 283,174	$ 286,212	$ 283,417	$ (2,795)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	289	289
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	283,174	286,212	283,706	(2,506)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	365,056	421,056	422,877	(1,821)
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	365,056	421,056	422,877	(1,821)
Excess of revenues over (under) expenditures	(81,882)	(134,844)	(139,171)	(4,327)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	56,000	56,000	-
Transfers out	-	(3,038)	-	3,038
Total other financing sources (uses)	-	52,962	56,000	3,038
Net Change in Fund Balance	$ (81,882)	$ (81,882)	(83,171)	$ (1,289)
Fund Balance, beginning of year			108,873	
Prior period adjustment			(7,889)	
Fund Balance, beginning of year, restated			100,984	
Fund Balance, end of year			$ 17,813	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MOSQUITO CONTROL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 346,544	$ 353,246	$ 363,711	$ 10,465
Licenses and permits	-	-	-	-
Intergovernmental	-	-	343	343
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	52,153	52,153
Total Revenues	346,544	353,246	416,207	62,961
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	211,059	211,059	184,767	26,292
Supplies/services/materials, etc.	183,542	183,542	162,318	21,224
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	394,601	394,601	347,085	47,516
Excess of revenues over (under) expenditures	(48,057)	(41,355)	69,122	110,477
OTHER FINANCING SOURCES (USES)				
Transfers in	5,677	5,677	5,677	-
Transfers out	(6,527)	(13,229)	(6,527)	6,702
Total other financing sources (uses)	(850)	(7,552)	(850)	6,702
Net Change in Fund Balance	$ (48,907)	$ (48,907)	68,272	$ 117,179
Fund Balance, beginning of year			101,748	
Prior period adjustment			(15,755)	
Fund Balance, beginning of year, restated			85,993	
Fund Balance, end of year			$ 154,265	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	PARKS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	17	17
Miscellaneous	-	-	-	-
Total Revenues	-	-	17	17
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	5,875	5,875	4,531	1,344
Supplies/services/materials, etc.	1,684	1,684	1,003	681
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	7,559	7,559	5,534	2,025
Excess of revenues over (under) expenditures	(7,559)	(7,559)	(5,517)	2,042
OTHER FINANCING SOURCES (USES)				
Transfers in	3,000	3,000	3,000	-
Transfers out	(1,637)	(1,637)	(1,637)	-
Total other financing sources (uses)	1,363	1,363	1,363	-
Net Change in Fund Balance	$ (6,196)	$ (6,196)	(4,154)	$ 2,042
Fund Balance, beginning of year			7,717	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			7,717	
Fund Balance, end of year			$ 3,563	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	LIBRARY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 289,080	$ 294,600	$ 294,077	$ (523)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	289,080	294,600	294,077	(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	42,445	42,445	36,479	5,966
Supplies/services/materials, etc.	203,691	203,691	203,708	(17)
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	246,136	246,136	240,187	5,949
Excess of revenues over (under) expenditures	42,944	48,464	53,890	5,426
OTHER FINANCING SOURCES (USES)				
Transfers in	5,677	5,677	5,677	-
Transfers out	-	(5,520)	-	5,520
Total other financing sources (uses)	5,677	157	5,677	5,520
Net Change in Fund Balance	$ 48,621	$ 48,621	59,567	$ 10,946
Fund Balance, beginning of year			(11,475)	
Prior period adjustment			(17,966)	
Fund Balance, beginning of year, restated			(29,441)	
Fund Balance, end of year			$ 30,126	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	EMERGENCY MEDICAL SERVICE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 42,562	$ 43,916	$ 49,011	$ 5,095
Licenses and permits	-	-	-	-
Intergovernmental	-	-	38	38
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	42,562	43,916	49,049	5,133
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	24,426	24,426	24,772	(346)
Supplies/services/materials, etc.	57,309	57,309	40,002	17,307
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	10,000	10,000	-	10,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	91,735	91,735	64,774	26,961
Excess of revenues over (under) expenditures	(49,173)	(47,819)	(15,725)	32,094
OTHER FINANCING SOURCES (USES)				
Transfers in	2,839	2,839	2,839	-
Transfers out	-	(1,354)	-	1,354
Total other financing sources (uses)	2,839	1,485	2,839	1,354
Net Change in Fund Balance	$ (46,334)	$ (46,334)	(12,886)	$ 33,448
Fund Balance, beginning of year			60,493	
Prior period adjustment			(3,377)	
Fund Balance, beginning of year, restated			57,116	
Fund Balance, end of year			$ 44,230	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	FOUR SEASONS ARENA			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ 1,628	$ 3,292	$ 1,664
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	7	7
Miscellaneous	-	-	-	-
Total Revenues	-	1,628	3,299	1,671
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	1,628	3,299	1,671
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,932)	(3,560)	(1,932)	1,628
Total other financing sources (uses)	(1,932)	(3,560)	(1,932)	1,628
Net Change in Fund Balance	$ (1,932)	$ (1,932)	1,367	$ 3,299
Fund Balance, beginning of year			1,932	
Prior period adjustment			(1,460)	
Fund Balance, beginning of year, restated			472	
Fund Balance, end of year			$ 1,839	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	PLANNING BOARD			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 256,803	$ 262,467	$ 262,303	$ (164)
Licenses and permits	12,450	12,450	22,050	9,600
Intergovernmental	-	-	-	-
Charges for services	8,250	8,250	12,155	3,905
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	250	250
Total Revenues	277,503	283,167	296,758	13,591
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	203,298	203,298	169,164	34,134
Supplies/services/materials, etc.	42,135	42,135	37,742	4,393
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expenses	-	-	9,103	(9,103)
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	245,433	245,433	216,009	29,424
Excess of revenues over (under) expenditures	32,070	37,734	80,749	43,015
OTHER FINANCING SOURCES (USES)				
Transfers in	11,355	11,355	11,355	-
Transfers out	(19,581)	(25,245)	(19,581)	5,664
Total other financing sources (uses)	(8,226)	(13,890)	(8,226)	5,664
Net Change in Fund Balance	$ 23,844	$ 23,844	72,523	$ 48,679
Fund Balance, beginning of year			15,925	
Prior period adjustment			(11,009)	
Fund Balance, beginning of year, restated			4,916	
Fund Balance, end of year			$ 77,439	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	HEALTH			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 307,452	$ 312,664	$ 311,772	$ (892)
Licenses and permits	68,300	75,300	83,031	7,731
Intergovernmental	268,000	268,000	263,469	(4,531)
Charges for services	339,900	379,100	384,491	5,391
Fines and forfeitures	-	-	-	-
Investment income	-	-	753	753
Miscellaneous	-	-	40	40
Total Revenues	983,652	1,035,064	1,043,556	8,492
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	595,499	641,699	687,607	(45,908)
Supplies/services/materials, etc.	402,372	402,372	360,455	41,917
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	997,871	1,044,071	1,048,062	(3,991)
Excess of revenues over (under) expenditures	(14,219)	(9,007)	(4,506)	4,501
OTHER FINANCING SOURCES (USES)				
Transfers in	41,471	41,471	41,458	(13)
Transfers out	(110,984)	(116,196)	(110,984)	5,212
Total other financing sources (uses)	(69,513)	(74,725)	(69,526)	5,199
Net Change in Fund Balance	$ (83,732)	$ (83,732)	(74,032)	$ 9,700
Fund Balance, beginning of year			249,899	
Prior period adjustment			(17,621)	
Fund Balance, beginning of year, restated			232,278	
Fund Balance, end of year			$ 158,246	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MENTAL HEALTH			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 80,777	$ 80,777	$ 83,109	$ 2,332
Licenses and permits	-	-	-	-
Intergovernmental	-	-	89	89
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	80,777	80,777	83,198	2,421
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	80,379	80,379	80,300	79
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	80,379	80,379	80,300	79
Excess of revenues over (under) expenditures	398	398	2,898	2,500
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ 398	$ 398	2,898	$ 2,500
Fund Balance, beginning of year			4,567	
Prior period adjustment			(2,483)	
Fund Balance, beginning of year, restated			2,084	
Fund Balance, end of year			$ 4,982	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	SENIOR CITIZENS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 222,464	$ 225,915	$ 231,441	$ 5,526
Licenses and permits	-	-	-	-
Intergovernmental	-	-	233	233
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	222,464	225,915	231,674	5,759
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	222,464	225,915	231,674	5,759
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(220,048)	(223,499)	(220,048)	3,451
Total other financing sources (uses)	(220,048)	(223,499)	(220,048)	3,451
Net Change in Fund Balance	$ 2,416	$ 2,416	11,626	$ 9,210
Fund Balance, beginning of year			17,392	
Prior period adjustment			(4,558)	
Fund Balance, beginning of year, restated			12,834	
Fund Balance, end of year			$ 24,460	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MEDICAID WAIVER			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	155,000	155,000	177,430	22,430
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	110,000	110,000	128,851	18,851
Total Revenues	265,000	265,000	306,281	41,281
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	214,999	214,999	202,624	12,375
Supplies/services/materials, etc.	38,000	38,000	27,402	10,598
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	252,999	252,999	230,026	22,973
Excess of revenues over (under) expenditures	12,001	12,001	76,255	64,254
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ 12,001	$ 12,001	76,255	$ 64,254
Fund Balance, beginning of year			13,936	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			13,936	
Fund Balance, end of year			$ 90,191	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COUNTY EXTENSION SERVICES			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 242,331	$ 245,498	$ 241,930	$ (3,568)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	258	258
Charges for services	-	-	92	92
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	242,331	245,498	242,280	(3,218)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	69,234	69,234	70,894	(1,660)
Supplies/services/materials, etc.	168,513	168,513	168,223	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	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	237,747	237,747	239,117	(1,370)
Excess of revenues over (under) expenditures	4,584	7,751	3,163	(4,588)
OTHER FINANCING SOURCES (USES)				
Transfers in	5,677	5,677	5,677	-
Transfers out	-	(3,167)	-	3,167
Total other financing sources (uses)	5,677	2,510	5,677	3,167
Net Change in Fund Balance	$ 10,261	$ 10,261	8,840	$ (1,421)
Fund Balance, beginning of year			24,780	
Prior period adjustment			(7,346)	
Fund Balance, beginning of year, restated			17,434	
Fund Balance, end of year			$ 26,274	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	SPECIAL TRANSPORTATION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 159,354	$ 162,395	$ 167,670	$ 5,275
Licenses and permits	-	-	-	-
Intergovernmental	-	-	166	166
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	8,000	8,000	15,670	7,670
Total Revenues	167,354	170,395	183,506	13,111
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	130,966	145,737	143,809	1,928
Supplies/services/materials, etc.	42,349	27,578	25,686	1,892
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	173,315	173,315	169,495	3,820
Excess of revenues over (under) expenditures	(5,961)	(2,920)	14,011	16,931
OTHER FINANCING SOURCES (USES)				
Transfers in	2,839	2,839	2,839	-
Transfers out	-	(3,041)	-	3,041
Total other financing sources (uses)	2,839	(202)	2,839	3,041
Net Change in Fund Balance	$ (3,122)	$ (3,122)	16,850	$ 19,972
Fund Balance, beginning of year			21,510	
Prior period adjustment			(3,784)	
Fund Balance, beginning of year, restated			17,726	
Fund Balance, end of year			$ 34,576	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	RURAL FIRE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ 93	$ 195	$ 102
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	2,000	2,000	-	(2,000)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	11,975	11,975	-	(11,975)
Total Revenues	13,975	14,068	195	(13,873)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	23,176	23,176	5,692	17,484
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	23,176	23,176	5,692	17,484
Excess of revenues over (under) expenditures	(9,201)	(9,108)	(5,497)	3,611
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(93)	-	93
Total other financing sources (uses)	-	(93)	-	93
Net Change in Fund Balance	$ (9,201)	$ (9,201)	(5,497)	$ 3,704
Fund Balance, beginning of year			12,684	
Prior period adjustment			(621)	
Fund Balance, beginning of year, restated			12,063	
Fund Balance, end of year			$ 6,566	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MEDICAL SERVICES			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ 1,142	$ 2,066	$ 924
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,142	2,066	924
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	1,142	2,066	924
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,163)	(2,305)	(1,163)	1,142
Total other financing sources (uses)	(1,163)	(2,305)	(1,163)	1,142
Net Change in Fund Balance	$ (1,163)	$ (1,163)	903	$ 2,066
Fund Balance, beginning of year			1,163	
Prior period adjustment			(700)	
Fund Balance, beginning of year, restated			463	
Fund Balance, end of year			$ 1,366	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MUSEUMS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 261,471	$ 265,222	$ 271,010	$ 5,788
Licenses and permits	-	-	-	-
Intergovernmental	-	-	265	265
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	261,471	265,222	271,275	6,053
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	259,086	259,086	259,116	(30)
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	259,086	259,086	259,116	(30)
Excess of revenues over (under) expenditures	2,385	6,136	12,159	6,023
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(3,751)	-	3,751
Total other financing sources (uses)	-	(3,751)	-	3,751
Net Change in Fund Balance	$ 2,385	$ 2,385	12,159	$ 9,774
Fund Balance, beginning of year			18,683	
Prior period adjustment			(8,404)	
Fund Balance, beginning of year, restated			10,279	
Fund Balance, end of year			$ 22,438	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	EMPLOYEE RETIREMENT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ 1,528	$ 3,766	$ 2,238
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,528	3,766	2,238
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	1,528	3,766	2,238
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,171)	(3,699)	(2,171)	1,528
Total other financing sources (uses)	(2,171)	(3,699)	(2,171)	1,528
Net Change in Fund Balance	$ (2,171)	$ (2,171)	1,595	$ 3,766
Fund Balance, beginning of year			2,171	
Prior period adjustment			(1,902)	
Fund Balance, beginning of year, restated			269	
Fund Balance, end of year			$ 1,864	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	GROUP INSURANCE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ 286	$ 1,500	$ 1,214
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	286	1,500	1,214
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	286	1,500	1,214
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(11,523)	(11,809)	(10,406)	1,403
Total other financing sources (uses)	(11,523)	(11,809)	(10,406)	1,403
Net Change in Fund Balance	$ (11,523)	$ (11,523)	(8,906)	$ 2,617
Fund Balance, beginning of year			11,523	
Prior period adjustment			(2,617)	
Fund Balance, beginning of year, restated			8,906	
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, 2011

	GROUP INSURANCE DIVIDEND			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	(14,017)	14,017
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	-	-	(14,017)	14,017
Excess of revenues over (under) expenditures	-	-	14,017	14,017
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	14,017	$ 14,017
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ 14,017	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	PERMISSIVE MEDICAL LEVY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 715,453	$ 715,453	$ 742,226	$ 26,773
Licenses and permits	-	-	-	-
Intergovernmental	-	-	785	785
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	715,453	715,453	743,011	27,558
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal 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	715,453	715,453	743,011	27,558
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(715,357)	(715,357)	(715,357)	-
Total other financing sources (uses)	(715,357)	(715,357)	(715,357)	-
Net Change in Fund Balance	$ 96	$ 96	27,654	$ 27,558
Fund Balance, beginning of year			-	
Prior period adjustment			(30,684)	
Fund Balance, beginning of year, restated			(30,684)	
Fund Balance, end of year			$ (3,030)	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	WINDY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	4,538	4,538	250	4,288
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	4,538	4,538	250	4,288
Excess of revenues over (under) expenditures	(4,538)	(4,538)	(250)	4,288
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (4,538)	$ (4,538)	(250)	$ 4,288
Fund Balance, beginning of year			4,538	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			4,538	
Fund Balance, end of year			$ 4,288	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	DRUG FORFEITURE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,000	10,000	22,740	12,740
Total Revenues	10,000	10,000	22,740	12,740
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	42,717	42,717	6,688	36,029
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	42,717	42,717	6,688	36,029
Excess of revenues over (under) expenditures	(32,717)	(32,717)	16,052	48,769
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (32,717)	$ (32,717)	16,052	$ 48,769
Fund Balance, beginning of year			32,718	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			32,718	
Fund Balance, end of year			$ 48,770	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	FEDERAL EQUITABLE SHARE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	18	18
Miscellaneous	-	-	-	-
Total Revenues	-	-	18	18
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	9,929	9,929	9,947	(18)
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,929	9,929	9,947	(18)
Excess of revenues over (under) expenditures	(9,929)	(9,929)	(9,929)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (9,929)	$ (9,929)	(9,929)	$ -
Fund Balance, beginning of year			9,929	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			9,929	
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, 2011

	CDBG REVOLVING LOAN			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	24,686	24,686
Miscellaneous	-	-	-	-
Total Revenues	-	-	24,686	24,686
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	178,221	178,221	-	178,221
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	178,221	178,221	-	178,221
Excess of revenues over (under) expenditures	(178,221)	(178,221)	24,686	202,907
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (178,221)	$ (178,221)	24,686	$ 202,907
Fund Balance, beginning of year			178,220	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			178,220	
Fund Balance, end of year			$ 202,906	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	RECORDS PRESERVATION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	110,000	110,000	111,627	1,627
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	110,000	110,000	111,627	1,627
EXPENDITURES				
Current:				
General Government:				
Personal services	115,669	115,669	117,441	(1,772)
Supplies/services/materials, etc.	80,506	80,506	58,892	21,614
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	196,175	196,175	176,333	19,842
Excess of revenues over (under) expenditures	(86,175)	(86,175)	(64,706)	21,469
OTHER FINANCING SOURCES (USES)				
Transfers in	81,856	81,856	81,856	-
Transfers out	-	-	-	-
Total other financing sources (uses)	81,856	81,856	81,856	-
Net Change in Fund Balance	$ (4,319)	$ (4,319)	17,150	$ 21,469
Fund Balance, beginning of year			4,319	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			4,319	
Fund Balance, end of year			$ 21,469	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	JAIL IMPROVEMENT AND EDUCATION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
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.	22	22	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	22	22	22	-
Excess of revenues over (under) expenditures	(22)	(22)	(22)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (22)	$ (22)	(22)	$ -
Fund Balance, beginning of year			22	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			22	
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, 2011

	#6 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 661	$ 661	$ 606	$ (55)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	661	661	606	(55)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	984	984	485	499
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	984	984	485	499
Excess of revenues over (under) expenditures	(323)	(323)	121	444
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (323)	$ (323)	121	$ 444
Fund Balance, beginning of year			323	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			323	
Fund Balance, end of year			$ 444	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	#13 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 497	$ 497	$ 380	$ (117)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	497	497	380	(117)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	712	712	396	316
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	712	712	396	316
Excess of revenues over (under) expenditures	(215)	(215)	(16)	199
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (215)	$ (215)	(16)	$ 199
Fund Balance, beginning of year			215	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			215	
Fund Balance, end of year			$ 199	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	#17 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 6,166	$ 6,166	$ 5,168	$ (998)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	6,166	6,166	5,168	(998)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	9,126	9,126	4,909	4,217
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,126	9,126	4,909	4,217
Excess of revenues over (under) expenditures	(2,960)	(2,960)	259	3,219
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (2,960)	$ (2,960)	259	$ 3,219
Fund Balance, beginning of year			2,961	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,961	
Fund Balance, end of year			$ 3,220	

(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, 2011

	#21 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 662	$ 662	$ 599	$ (63)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	662	662	599	(63)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,088	1,088	566	522
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,088	1,088	566	522
Excess of revenues over (under) expenditures	(426)	(426)	33	459
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (426)	$ (426)	33	$ 459
Fund Balance, beginning of year			426	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			426	
Fund Balance, end of year			$ 459	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	#23 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 21,578	$ 21,578	$ 16,663	$ (4,915)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	21,578	21,578	16,663	(4,915)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	37,179	37,179	15,385	21,794
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	37,179	37,179	15,385	21,794
Excess of revenues over (under) expenditures	(15,601)	(15,601)	1,278	16,879
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (15,601)	$ (15,601)	1,278	$ 16,879
Fund Balance, beginning of year			15,728	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			15,728	
Fund Balance, end of year			$ 17,006	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	2525 GIBSON FLATS O&M			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ 2,771	$ 2,771
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	2,771	2,771
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	46,250	46,250	380	45,870
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	46,250	46,250	380	45,870
Excess of revenues over (under) expenditures	(46,250)	(46,250)	2,391	48,641
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (46,250)	$ (46,250)	2,391	$ 48,641
Fund Balance, beginning of year			46,250	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			46,250	
Fund Balance, end of year			$ 48,641	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	PARK GARDEN O & M			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ 1,355	$ 1,355
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	1,355	1,355
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	-	1,355	1,355
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	1,355	$ 1,355
Fund Balance, beginning of year			11,949	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			11,949	
Fund Balance, end of year			$ 13,304	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	GANNON / FLOOD ROAD O&M			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ 576	$ 576
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	576	576
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	21,888	21,888	-	21,888
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	21,888	21,888	-	21,888
Excess of revenues over (under) expenditures	(21,888)	(21,888)	576	22,464
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (21,888)	$ (21,888)	576	$ 22,464
Fund Balance, beginning of year			21,888	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			21,888	
Fund Balance, end of year			$ 22,464	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	WHTETAIL LANE O&M			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ 3,349	$ 3,349
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	3,349	3,349
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	5,967	5,967	3,664	2,303
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	5,967	5,967	3,664	2,303
Excess of revenues over (under) expenditures	(5,967)	(5,967)	(315)	5,652
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (5,967)	$ (5,967)	(315)	$ 5,652
Fund Balance, beginning of year			5,967	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			5,967	
Fund Balance, end of year			$ 5,652	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	ALCOHOL REHABILITATION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	162,238	162,238	120,244	(41,994)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	162,238	162,238	120,244	(41,994)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	120,244	41,994
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	162,238	162,238	120,244	41,994
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			-	
Prior period adjustment			-	
Fund Balance, beginning of the year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	ALCOHOL TRAFFIC SAFETY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	28,000	28,000	43,206	15,206
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	1,700	1,700
Total Revenues	28,000	28,000	44,906	16,906
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	2,349	2,349	665	1,684
Supplies/services/materials, etc.	33,600	33,600	31,176	2,424
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	35,949	35,949	31,841	4,108
Excess of revenues over (under) expenditures	(7,949)	(7,949)	13,065	21,014
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (7,949)	$ (7,949)	13,065	$ 21,014
Fund Balance, beginning of year			16,070	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			16,070	
Fund Balance, end of year			$ 29,135	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	GASOLINE TAX			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	212,009	212,009	208,162	(3,847)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	212,009	212,009	208,162	(3,847)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	164,600	164,600	164,600	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	164,600	164,600	164,600	-
Excess of revenues over (under) expenditures	47,409	47,409	43,562	(3,847)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	(45,000)	(45,000)	(45,000)	-
Net Change in Fund Balance	$ 2,409	$ 2,409	(1,438)	$ (3,847)
Fund Balance, beginning of year			(2,409)	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			(2,409)	
Fund Balance, end of year			$ (3,847)	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	CULTURAL TRUST GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	11,086	11,086	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	11,086	11,086	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	-	11,086	11,086	-
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	-	11,086	11,086	-
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MOTOR VEHICLE DISPOSAL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	98,874	98,874	88,959	(9,915)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	98,874	98,874	88,959	(9,915)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	53,791	53,791	51,483	2,308
Supplies/services/materials, etc.	38,556	38,556	11,014	27,542
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	92,347	92,347	62,497	29,850
Excess of revenues over (under) expenditures	6,527	6,527	26,462	19,935
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(79,285)	(79,285)	(79,285)	-
Total other financing sources (uses)	(79,285)	(79,285)	(79,285)	-
Net Change in Fund Balance	$ (72,758)	$ (72,758)	(52,823)	$ 19,935
Fund Balance, beginning of year			72,758	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			72,758	
Fund Balance, end of year			$ 19,935	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	ROAD CLEAN-UP			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	230,000	230,000	217,769	(12,231)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	230,000	230,000	217,769	(12,231)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	255,704	280,704	266,471	14,233
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	255,704	280,704	266,471	14,233
Excess of revenues over (under) expenditures	(25,704)	(50,704)	(48,702)	2,002
OTHER FINANCING SOURCES (USES)				
Transfers in	-	25,000	31,527	6,527
Transfers out	-	-	-	-
Total other financing sources (uses)	-	25,000	31,527	6,527
Net Change in Fund Balance	$ (25,704)	$ (25,704)	(17,175)	$ 8,529
Fund Balance, beginning of year			25,705	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			25,705	
Fund Balance, end of year			$ 8,530	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	WEED TRUST			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	75,233	75,233	67,988	(7,245)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	75,233	75,233	67,988	(7,245)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	65,937	65,937	60,883	5,054
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, 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	75,223	75,223	60,883	14,340
Excess of revenues over (under) expenditures	10	10	7,105	7,095
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ 10	$ 10	7,105	$ 7,095
Fund Balance, beginning of year			15,332	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			15,332	
Fund Balance, end of year			$ 22,437	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	SUN RIVER VALLEY DITCH			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
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	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			692	
Fund Balance, end of year			$ 692	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	HEALTH DEPARTMENT STATE GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,917	8,917	750	(8,167)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	8,917	8,917	750	(8,167)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	9,000	9,000	866	8,134
Supplies/services/materials, etc.	1,000	1,000	75	925
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	10,000	10,000	941	9,059
Excess of revenues over (under) expenditures	(1,083)	(1,083)	(191)	892
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (1,083)	$ (1,083)	(191)	$ 892
Fund Balance, beginning of year			1,083	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			1,083	
Fund Balance, end of year			$ 892	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COUNTY LAND INFORMATION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	19,000	19,000	20,420	1,420
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	19,000	19,000	20,420	1,420
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	41,834	41,834	21,265	20,569
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	41,834	41,834	21,265	20,569
Excess of revenues over (under) expenditures	(22,834)	(22,834)	(845)	21,989
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (22,834)	$ (22,834)	(845)	$ 21,989
Fund Balance, beginning of year			28,776	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			28,776	
Fund Balance, end of year			$ 27,931	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COMMUNITY DECAY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ 591	$ 514	$ (77)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	591	514	(77)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	51,000	51,000	-	51,000
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	51,000	51,000	-	51,000
Excess of revenues over (under) expenditures	(51,000)	(50,409)	514	50,923
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(591)	-	591
Total other financing sources (uses)	-	(591)	-	591
Net Change in Fund Balance	$ (51,000)	$ (51,000)	514	$ 51,514
Fund Balance, beginning of year			58,865	
Prior period adjustment			(43)	
Fund Balance, beginning of year, restated			58,908	
Fund Balance, end of year			$ 59,422	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	TOBACCO			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	86,520	86,520	86,520	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	86,520	86,520	86,520	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	54,698	50,998	48,567	2,431
Supplies/services/materials, etc.	46,209	49,909	36,457	13,452
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	7,000	7,000	6,995	5
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	107,907	107,907	92,019	15,888
Excess of revenues over (under) expenditures	(21,387)	(21,387)	(5,499)	15,888
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (21,387)	$ (21,387)	(5,499)	$ 15,888
Fund Balance, beginning of year			21,388	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			21,388	
Fund Balance, end of year			$ 15,889	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COMP CANCER CONTROL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers out	(28,573)	(28,573)	(28,573)	-
Total other financing sources (uses)	(28,573)	(28,573)	(28,573)	-
Net Change in Fund Balance	$ (28,573)	$ (28,573)	(28,573)	$ -
Fund Balance, beginning of year			28,573	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			28,573	
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, 2011

	HEALTH DEPARTMENT GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	25,000	25,000	25,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	25,000	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	20,700	20,700	20,668	32
Supplies/services/materials, etc.	9,171	9,171	7,711	1,460
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	29,871	29,871	28,379	1,492
Excess of revenues over (under) expenditures	(4,871)	(4,871)	(3,379)	1,492
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (4,871)	$ (4,871)	(3,379)	$ 1,492
Fund Balance, beginning of year			4,871	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			4,871	
Fund Balance, end of year			$ 1,492	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	DNRC GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	270,331	270,331	54,646	(215,685)
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	270,331	270,331	54,646	(215,685)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	161,991	-	-	-
Supplies/services/materials, etc.	108,340	270,331	54,646	215,685
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	270,331	270,331	54,646	215,685
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	JUVENILE DETENTION CENTER			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Intergovernmental	21,150	21,150	20,280	(870)
Charges for services	933,673	933,673	765,895	(167,778)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	9,000	9,000	2,159	(6,841)
Total Revenues	963,823	963,823	788,334	(175,489)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	1,124,882	1,124,882	1,097,475	27,407
Supplies/services/materials, etc.	286,851	286,851	249,740	37,111
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,411,733	1,411,733	1,347,215	64,518
Excess of revenues over (under) expenditures	(447,910)	(447,910)	(558,881)	(110,971)
OTHER FINANCING SOURCES (USES)				
Transfers in	629,613	629,613	376,559	(253,054)
Transfers out	-	-	-	-
Total other financing sources (uses)	629,613	629,613	376,559	(253,054)
Net Change in Fund Balance	$ 181,703	$ 181,703	(182,322)	$ (364,025)
Fund Balance, beginning of year			156,091	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			156,091	
Fund Balance, end of year			$ (26,231)	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	HOME ATTENDANT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	15,000	15,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	15,000	15,000	-
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.	-	15,000	15,000	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	15,000	15,000	-
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MEDICAL ALERT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,000	3,000	3,684	684
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	4,000	4,000	1,158	(2,842)
Total Revenues	7,000	7,000	4,842	(2,158)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	9,821	9,821	2,567	7,254
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,821	9,821	2,567	7,254
Excess of revenues over (under) expenditures	(2,821)	(2,821)	2,275	5,096
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (2,821)	$ (2,821)	2,275	$ 5,096
Fund Balance, beginning of year			2,821	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,821	
Fund Balance, end of year			$ 5,096	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	TRAFFIC SAFETY CONTRACT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,644	6,644	6,111	(533)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	6,644	6,644	6,111	(533)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	6,644	6,644	6,111	533
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	6,644	6,644	6,111	533
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	FOREST SERVICE TITLE III			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	24,230	24,230
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	24,230	24,230
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	53,539	53,539	9,209	44,330
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	53,539	53,539	9,209	44,330
Excess of revenues over (under) expenditures	(53,539)	(53,539)	15,021	68,560
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (53,539)	$ (53,539)	15,021	$ 68,560
Fund Balance, beginning of year			53,539	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			53,539	
Fund Balance, end of year			$ 68,560	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	PARENTING WISELY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	33,486	33,486	38,486	5,000
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	33,486	33,486	38,486	5,000
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	33,486	33,486	38,486	(5,000)
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	33,486	33,486	38,486	(5,000)
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COUNTY ATTORNEY GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	103,157	94,705	(8,452)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	103,157	94,705	(8,452)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	146,250	145,195	1,055
Supplies/services/materials, etc.	5,872	2,000	2,000	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	5,872	148,250	147,195	1,055
Excess of revenues over (under) expenditures	(5,872)	(45,093)	(52,490)	(7,397)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	48,491	48,491
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	48,491	48,491
Net Change in Fund Balance	$ (5,872)	$ (45,093)	(3,999)	$ 41,094
Fund Balance, beginning of year			5,872	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			5,872	
Fund Balance, end of year			$ 1,873	

(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, 2011

	CRIME CONTROL - JUVENILE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	199,878	199,878	199,878	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	199,878	199,878	199,878	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	199,878	199,878	196,991	2,887
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	199,878	199,878	196,991	2,887
Excess of revenues over (under) expenditures	-	-	2,887	2,887
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	2,887	$ 2,887
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ 2,887	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	VICTIM WITNESS PROGRAM			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	40,000	40,000	26,349	(13,651)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	40,000	40,000	26,349	(13,651)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	40,000	40,000	26,349	13,651
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	40,000	40,000	26,349	13,651
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	FAIRGROUNDS GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Intergovernmental	50,000	50,000	50,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
In-kind contribution	-	-	17,365	17,365
Total Revenues	50,000	50,000	67,365	17,365
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	-	16,205	(16,205)
Supplies/services/materials, etc.	100,000	100,000	83,795	16,205
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	100,000	100,000	100,000	-
Excess of revenues over (under) expenditures	(50,000)	(50,000)	(32,635)	17,365
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	50,000	32,635	(17,365)
Transfers out	-	-	-	-
Total other financing sources (uses)	50,000	50,000	32,635	(17,365)
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	BOAT SAFETY ENFORCEMENT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	960	960
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	960	960
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	6,990	1,721	1,721	-
Supplies/services/materials, etc.	2,610	7,879	7,879	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,600	9,600	9,600	-
Excess of revenues over (under) expenditures	(9,600)	(9,600)	(8,640)	960
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (9,600)	$ (9,600)	(8,640)	$ 960
Fund Balance, beginning of year			10,514	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			10,514	
Fund Balance, end of year			$ 1,874	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COMMODITIES			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,841	47,735	39,665	(8,070)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	6,841	47,735	39,665	(8,070)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	5,000	27,131	16,962	10,169
Supplies/services/materials, etc.	1,841	20,604	11,765	8,839
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	6,841	47,735	28,727	19,008
Excess of revenues over (under) expenditures	-	-	10,938	10,938
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	10,938	$ 10,938
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ 10,938	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	ROCKY MOUNTAIN HIDTA			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	75,109	199,073	130,272	(68,801)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	75,109	199,073	130,272	(68,801)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	25,560	70,462	48,758	21,704
Supplies/services/materials, etc.	43,883	109,951	73,416	36,535
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	4,552	17,374	7,249	10,125
Interest	1,114	1,286	950	336
Total Expenditures	75,109	199,073	130,373	68,700
Excess of revenues over (under) expenditures	-	-	(101)	(101)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	(101)	$ (101)
Fund Balance, beginning of year			101	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			101	
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, 2011

	HOMELAND SECURITY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	70,522	55,887	(14,635)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	70,522	55,887	(14,635)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	70,522	55,887	14,635
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	70,522	55,887	14,635
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	CDBG SPONSORED GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	3,486	3,486
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	3,486	3,486
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	1,220	(1,220)
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	1,220	(1,220)
Excess of revenues over (under) expenditures	-	-	2,266	2,266
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	2,266	$ 2,266
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ 2,266	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	OEA GRANT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	210,030	184,855	(25,175)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	49,465	25,000	(24,465)
In-kind contribution	-	-	21,811	21,811
Total Revenues	-	259,495	231,666	(27,829)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	39,605	21,812	17,793
Supplies/services/materials, etc.	7,933	120,590	103,879	16,711
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	3,985	(3,985)
Supplies/services/materials, etc.	-	106,160	102,464	3,696
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	7,933	266,355	232,140	34,215
Excess of revenues over (under) expenditures	(7,933)	(6,860)	(474)	6,386
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (7,933)	$ (6,860)	(474)	$ 6,386
Fund Balance, beginning of year			7,933	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			7,933	
Fund Balance, end of year			$ 7,459	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	SPONSORED CTEP GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	55,123	72,046	16,923	(55,123)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	2,623	2,623	-
Total Revenues	55,123	74,669	19,546	(55,123)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	85,530	105,076	19,604	85,472
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	85,530	105,076	19,604	85,472
Excess of revenues over (under) expenditures	(30,407)	(30,407)	(58)	30,349
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (30,407)	$ (30,407)	(58)	$ 30,349
Fund Balance, beginning of year			30,407	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			30,407	
Fund Balance, end of year			$ 30,349	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	FETAL ALCOHOL SPECTRUM			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
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.	986	986	950	36
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	986	986	950	36
Excess of revenues over (under) expenditures	(986)	(986)	(950)	36
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (986)	$ (986)	(950)	$ 36
Fund Balance, beginning of year			986	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			986	
Fund Balance, end of year			$ 36	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	SAFE KIDS SAFE COMMUNITIES			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	7,060	7,060	(3,961)	(11,021)
Charges for services	1,500	1,500	-	(1,500)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	2,500	2,500	199	(2,301)
Total Revenues	11,060	11,060	(3,762)	(14,822)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	4,458	4,458	1,043	3,415
Supplies/services/materials, etc.	12,962	12,962	420	12,542
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	17,420	17,420	1,463	15,957
Excess of revenues over (under) expenditures	(6,360)	(6,360)	(5,225)	1,135
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (6,360)	$ (6,360)	(5,225)	$ 1,135
Fund Balance, beginning of year			7,060	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			7,060	
Fund Balance, end of year			$ 1,835	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	SUBDIVISION REVIEW			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	19,360	19,360	6,175	(13,185)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	19,360	19,360	6,175	(13,185)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	18,000	18,000	6,831	11,169
Supplies/services/materials, etc.	1,360	1,360	395	965
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	19,360	19,360	7,226	12,134
Excess of revenues over (under) expenditures	-	-	(1,051)	(1,051)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	(1,051)	$ (1,051)
Fund Balance, beginning of year			2,049	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,049	
Fund Balance, end of year			$ 998	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	NUTRITION AND PHYSICAL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	15,000	20,000	20,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	15,000	20,000	20,000	-
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	12,065	12,065	12,382	(317)
Supplies/services/materials, etc.	10,358	15,358	4,722	10,636
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	22,423	27,423	17,104	10,319
Excess of revenues over (under) expenditures	(7,423)	(7,423)	2,896	10,319
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (7,423)	$ (7,423)	2,896	$ 10,319
Fund Balance, beginning of year			7,423	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			7,423	
Fund Balance, end of year			$ 10,319	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	BIOTERRORISM GRANT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	53,176	171,344	91,580	(79,764)
Charges for services	10,750	10,750	10,751	1
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	63,926	182,094	102,331	(79,763)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	99,818	192,428	116,268	76,160
Supplies/services/materials, etc.	195,435	219,993	82,160	137,833
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	295,253	412,421	198,428	213,993
Excess of revenues over (under) expenditures	(231,327)	(230,327)	(96,097)	134,230
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (231,327)	$ (230,327)	(96,097)	$ 134,230
Fund Balance, beginning of year			273,295	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			273,295	
Fund Balance, end of year			$ 177,198	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	OPPORTUNITIES, INC.			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	121,047	129,487	96,340	(33,147)
Charges for services	-	255,846	141,131	(114,715)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	121,047	385,333	237,471	(147,862)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	105,022	355,782	213,067	142,715
Supplies/services/materials, etc.	16,025	29,551	24,404	5,147
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	121,047	385,333	237,471	147,862
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	CANCER			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	151,380	151,380	151,355	(25)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	25	25
Total Revenues	151,380	151,380	151,380	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	124,280	149,280	135,761	13,519
Supplies/services/materials, etc.	104,625	79,625	53,368	26,257
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	228,905	228,905	189,129	39,776
Excess of revenues over (under) expenditures	(77,525)	(77,525)	(37,749)	39,776
OTHER FINANCING SOURCES (USES)				
Transfers in	28,573	28,573	28,573	-
Transfers out	-	-	-	-
Total other financing sources (uses)	28,573	28,573	28,573	-
Net Change in Fund Balance	$ (48,952)	$ (48,952)	(9,176)	$ 39,776
Fund Balance, beginning of year			71,518	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			71,518	
Fund Balance, end of year			$ 62,342	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	AIR POLLUTION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	19,138	19,138	9,025	(10,113)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	19,138	19,138	9,025	(10,113)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	25,947	25,947	14,081	11,866
Supplies/services/materials, etc.	3,795	3,795	2,382	1,413
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	29,742	29,742	16,463	13,279
Excess of revenues over (under) expenditures	(10,604)	(10,604)	(7,438)	3,166
OTHER FINANCING SOURCES (USES)				
Transfers in	9,684	9,684	9,684	-
Transfers out	-	-	-	-
Total other financing sources (uses)	9,684	9,684	9,684	-
Net Change in Fund Balance	$ (920)	$ (920)	2,246	$ 3,166
Fund Balance, beginning of year			921	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			921	
Fund Balance, end of year			$ 3,167	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	INSTITUTIONAL CONTROLS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	165,080	165,080	5,873	(159,207)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	165,080	165,080	5,873	(159,207)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	19,409	19,409	5,478	13,931
Supplies/services/materials, etc.	138,202	138,202	395	137,807
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	157,611	157,611	5,873	151,738
Excess of revenues over (under) expenditures	7,469	7,469	-	(7,469)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ 7,469	$ 7,469	-	$ (7,469)
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	WOMEN INFANTS & CHILDREN			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	81,571	427,949	345,118	(82,831)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	81,571	427,949	345,118	(82,831)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	57,104	395,952	310,595	85,357
Supplies/services/materials, etc.	8,994	46,252	35,157	11,095
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	66,098	442,204	345,752	96,452
Excess of revenues over (under) expenditures	15,473	(14,255)	(634)	13,621
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ 15,473	$ (14,255)	(634)	$ 13,621
Fund Balance, beginning of year			678	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			678	
Fund Balance, end of year			$ 44	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

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

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	MATERNAL & CHILD HEALTH			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	215,271	216,362	233,844	17,482
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	3,285	3,285
Total Revenues	215,271	216,362	237,129	20,767
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	260,433	274,309	281,144	(6,835)
Supplies/services/materials, etc.	19,055	25,201	20,634	4,567
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	279,488	299,510	301,778	(2,268)
Excess of revenues over (under) expenditures	(64,217)	(83,148)	(64,649)	18,499
OTHER FINANCING SOURCES (USES)				
Transfers in	76,578	76,578	76,578	-
Transfers out	-	-	-	-
Total other financing sources (uses)	76,578	76,578	76,578	-
Net Change in Fund Balance	$ 12,361	$ (6,570)	11,929	$ 18,499
Fund Balance, beginning of year			34,505	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			34,505	
Fund Balance, end of year			$ 46,434	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	SUICIDE PREVENTION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
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	5,000	5,000	1,609	3,391
Supplies/services/materials, etc.	4,021	4,021	2,151	1,870
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,021	9,021	3,760	5,261
Excess of revenues over (under) expenditures	(9,021)	(9,021)	(3,760)	5,261
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (9,021)	$ (9,021)	(3,760)	$ 5,261
Fund Balance, beginning of year			10,021	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			10,021	
Fund Balance, end of year			$ 6,261	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	HIV CONSORTIUM			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	13,609	20,109	17,282	(2,827)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	13,609	20,109	17,282	(2,827)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	17,599	21,949	14,960	6,989
Supplies/services/materials, etc.	1,505	3,655	3,477	178
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	19,104	25,604	18,437	7,167
Excess of revenues over (under) expenditures	(5,495)	(5,495)	(1,155)	4,340
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (5,495)	$ (5,495)	(1,155)	$ 4,340
Fund Balance, beginning of year			5,495	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			5,495	
Fund Balance, end of year			$ 4,340	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	FETAL ALCOHOL SYNDROME			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	13,075	13,075	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	13,075	13,075	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	13,075	13,948	(873)
Supplies/services/materials, etc.	873	873	-	873
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	873	13,948	13,948	-
Excess of revenues over (under) expenditures	(873)	(873)	(873)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (873)	$ (873)	(873)	$ -
Fund Balance, beginning of year			873	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			873	
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, 2011

	IMMUNIZATION PROJECT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,792	37,634	28,842	(8,792)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	5,094	5,094
Total Revenues	8,792	37,634	33,936	(3,698)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	7,325	35,175	16,818	18,357
Supplies/services/materials, etc.	14,901	15,893	975	14,918
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	22,226	51,068	17,793	33,275
Excess of revenues over (under) expenditures	(13,434)	(13,434)	16,143	29,577
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(18,748)	(18,748)	(18,748)	-
Total other financing sources (uses)	(18,748)	(18,748)	(18,748)	-
Net Change in Fund Balance	$ (32,182)	$ (32,182)	(2,605)	$ 29,577
Fund Balance, beginning of year			32,182	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			32,182	
Fund Balance, end of year			$ 29,577	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	TUBERCULOSIS PREVENTION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,000	9,000	5,193	(3,807)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	5,000	9,000	5,193	(3,807)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	8,250	15,115	3,082	12,033
Supplies/services/materials, etc.	1,543	3,893	2,080	1,813
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	9,793	19,008	5,162	13,846
Excess of revenues over (under) expenditures	(4,793)	(10,008)	31	10,039
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (4,793)	$ (10,008)	31	$ 10,039
Fund Balance, beginning of year			4,793	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			4,793	
Fund Balance, end of year			$ 4,824	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	AIDS / HIV TESTING			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	13,551	41,714	23,927	(17,787)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	13,551	41,714	23,927	(17,787)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	10,233	28,118	13,348	14,770
Supplies/services/materials, etc.	3,318	13,596	10,579	3,017
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	13,551	41,714	23,927	17,787
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	DIRECT SERVICES AGING			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	207,986	208,610	217,039	8,429
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	15,000	15,000	16,834	1,834
Total Revenues	222,986	223,610	233,873	10,263
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	227,589	204,477	205,589	(1,112)
Supplies/services/materials, etc.	44,112	89,848	48,153	41,695
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	22,000	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	293,701	294,325	253,742	40,583
Excess of revenues over (under) expenditures	(70,715)	(70,715)	(19,869)	50,846
OTHER FINANCING SOURCES (USES)				
Transfers in	70,715	70,715	70,715	-
Transfers out	-	-	-	-
Total other financing sources (uses)	70,715	70,715	70,715	-
Net Change in Fund Balance	$ -	$ -	50,846	$ 50,846
Fund Balance, beginning of year			47,806	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			47,806	
Fund Balance, end of year			$ 98,652	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	CONTRACTED SERVICES AGING			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	152,905	187,735	183,899	(3,836)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	152,905	187,735	183,899	(3,836)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	58,836	62,782	54,784	7,998
Supplies/services/materials, etc.	101,169	132,053	118,711	13,342
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	160,005	194,835	173,495	21,340
Excess of revenues over (under) expenditures	(7,100)	(7,100)	10,404	17,504
OTHER FINANCING SOURCES (USES)				
Transfers in	7,100	7,100	7,100	-
Transfers out	-	-	-	-
Total other financing sources (uses)	7,100	7,100	7,100	-
Net Change in Fund Balance	$ -	$ -	17,504	$ 17,504
Fund Balance, beginning of year			16,507	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			16,507	
Fund Balance, end of year			$ 34,011	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	RYAN WHITE / YELLOWSTONE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,045	1,045
Charges for services	15,000	15,000	13,955	(1,045)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	15,000	15,000	15,000	-
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	12,976	12,976	12,939	37
Supplies/services/materials, etc.	2,024	2,024	2,061	(37)
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	15,000	15,000	15,000	-
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	CONGREGATE MEALS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	483,148	499,861	519,935	20,074
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	222,643	222,643	208,730	(13,913)
Total Revenues	705,791	722,504	728,665	6,161
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	365,393	347,893	349,651	(1,758)
Supplies/services/materials, etc.	360,598	363,019	339,190	23,829
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	56,000	87,792	77,419	10,373
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	781,991	798,704	766,260	32,444
Excess of revenues over (under) expenditures	(76,200)	(76,200)	(37,595)	38,605
OTHER FINANCING SOURCES (USES)				
Transfers in	76,200	76,200	76,200	-
Transfers out	-	-	-	-
Total other financing sources (uses)	76,200	76,200	76,200	-
Net Change in Fund Balance	$ -	$ -	38,605	$ 38,605
Fund Balance, beginning of year			63,870	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			63,870	
Fund Balance, end of year			$ 102,475	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	ADRC- AGING			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	101,388	161,976	20,383	(141,593)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	4,000	2,702	(1,298)
Total Revenues	101,388	165,976	23,085	(142,891)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	68,862	79,150	41,856	37,294
Supplies/services/materials, etc.	43,526	32,786	19,440	13,346
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	112,388	111,936	61,296	50,640
Excess of revenues over (under) expenditures	(11,000)	54,040	(38,211)	(92,251)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (11,000)	$ 54,040	(38,211)	$ (92,251)
Fund Balance, beginning of year			47,379	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			47,379	
Fund Balance, end of year			$ 9,168	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	RSVP			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	132,035	132,035	151,819	19,784
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	63,234	63,234	37,299	(25,935)
Total Revenues	195,269	195,269	189,118	(6,151)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	140,856	140,856	149,631	(8,775)
Supplies/services/materials, etc.	50,133	50,133	36,505	13,628
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	190,989	190,989	186,136	4,853
Excess of revenues over (under) expenditures	4,280	4,280	2,982	(1,298)
OTHER FINANCING SOURCES (USES)				
Transfers in	12,000	12,000	12,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	12,000	12,000	12,000	-
Net Change in Fund Balance	$ 16,280	$ 16,280	14,982	$ (1,298)
Fund Balance, beginning of year			(16,280)	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			(16,280)	
Fund Balance, end of year			$ (1,298)	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	ADMINISTRATIVE AGING			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	56,305	59,016	59,016	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	56,305	59,016	59,016	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	78,512	65,596	65,285	311
Supplies/services/materials, etc.	20,249	35,876	27,897	7,979
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	98,761	101,472	93,182	8,290
Excess of revenues over (under) expenditures	(42,456)	(42,456)	(34,166)	8,290
OTHER FINANCING SOURCES (USES)				
Transfers in	33,814	33,814	33,814	-
Transfers out	-	-	-	-
Total other financing sources (uses)	33,814	33,814	33,814	-
Net Change in Fund Balance	$ (8,642)	$ (8,642)	(352)	$ 8,290
Fund Balance, beginning of year			13,614	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			13,614	
Fund Balance, end of year			$ 13,262	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	FOSTER GRANDPARENTS PROGRAM			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	209,324	209,324	209,324	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	31,000	31,000	33,013	2,013
Total Revenues	240,324	240,324	242,337	2,013
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	76,769	72,469	72,417	52
Supplies/services/materials, etc.	183,774	188,074	189,033	(959)
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	260,543	260,543	261,450	(907)
Excess of revenues over (under) expenditures	(20,219)	(20,219)	(19,113)	1,106
OTHER FINANCING SOURCES (USES)				
Transfers in	20,219	20,219	20,219	-
Transfers out	-	-	-	-
Total other financing sources (uses)	20,219	20,219	20,219	-
Net Change in Fund Balance	$ -	$ -	1,106	$ 1,106
Fund Balance, beginning of year			10,043	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			10,043	
Fund Balance, end of year			$ 11,149	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	COMMUNITY HEALTH CLINIC			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,451,177	2,985,024	1,426,464	(1,558,560)
Charges for services	532,198	817,571	427,940	(389,631)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	196,761	484,611	224,359	(260,252)
Total Revenues	2,180,136	4,287,206	2,078,763	(2,208,443)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,700,898	3,322,146	1,620,128	1,702,018
Supplies/services/materials, etc.	440,452	943,509	462,214	481,295
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	2,141,350	4,265,655	2,082,342	2,183,313
Excess of revenues over (under) expenditures	38,786	21,551	(3,579)	(25,130)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ 38,786	$ 21,551	(3,579)	$ (25,130)
Fund Balance, beginning of year			184,858	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			184,858	
Fund Balance, end of year			$ 181,279	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	HISTORIC PRESERVATION			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	65,345	65,345	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	65,345	65,345	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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.	-	65,345	65,345	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	65,345	65,345	-
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			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2011

	TOTAL SPECIAL REVENUE FUNDS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 7,561,615	$ 7,679,364	$ 7,825,148	$ 145,784
Licenses and permits	103,310	110,310	115,096	4,786
Intergovernmental	5,782,296	8,648,187	6,227,553	(2,420,634)
Charges for services	2,161,371	2,741,790	2,085,869	(655,921)
Fines and forfeitures	40,000	40,000	30,762	(9,238)
Investment income	-	-	27,420	27,420
Miscellaneous	708,113	1,052,051	785,754	(266,297)
In-kind contribution	-	-	39,176	39,176
Total Revenues	16,356,705	20,271,702	17,136,778	(3,134,924)
EXPENDITURES				
Current:				
General Government:				
Personal services	676,536	822,786	745,628	77,158
Supplies/services/materials, etc.	306,840	322,514	164,032	158,482
Public Safety:				
Personal services	1,181,858	1,221,491	1,172,726	48,765
Supplies/services/materials, etc.	793,400	935,259	720,308	214,951
Public Works:				
Personal services	2,126,894	2,166,499	2,157,100	9,399
Supplies/services/materials, etc.	2,294,034	2,446,691	2,237,408	209,283
Public Health:				
Personal services	3,356,175	5,811,042	3,722,541	2,088,501
Supplies/services/materials, etc.	1,956,560	2,540,575	1,513,098	1,027,477
Social and Economic Services:				
Personal services	1,437,016	1,430,324	1,373,502	56,822
Supplies/services/materials, etc.	1,064,085	1,156,305	1,014,572	141,733
Culture and Recreation:				
Personal services	48,320	48,320	41,010	7,310
Supplies/services/materials, etc.	464,461	540,892	540,258	634
Housing and Community Development:				
Personal services	203,298	203,298	189,354	13,944
Supplies/services/materials, etc.	320,356	426,516	224,001	202,515
Conservation of Natural Resources:				
Personal services	187,938	25,947	14,081	11,866
Supplies/services/materials, etc.	112,135	274,126	57,028	217,098
Miscellaneous	365,056	421,056	422,877	(1,821)
In-kind expenses	-	-	21,811	(21,811)
Capital Expenditures	134,286	144,078	99,914	44,164
Debt Service:				
Principal	4,552	17,374	7,249	10,125
Interest	1,114	1,286	950	336
Total Expenditures	17,034,914	20,956,379	16,439,448	4,516,931
Excess of revenues over (under) expenditures	(678,209)	(684,677)	697,330	1,382,007
OTHER FINANCING SOURCES (USES)				
Transfers in	1,803,644	1,884,644	1,660,611	(224,033)
Transfers out	(2,332,884)	(2,450,633)	(2,331,754)	118,879
Total other financing sources (uses)	(529,240)	(565,989)	(671,143)	(105,154)
Net Change in Fund Balance	$ (1,207,449)	$ (1,250,666)	26,187	$ 1,276,853
Fund Balance, beginning of year			3,187,922	
Prior Period Adjustment			(289,974)	
Fund balance, beginning of year, restated			2,897,948	
Fund Balance, end of year			$ 2,924,135	(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 #41Warrants - 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, 2011

	Fair Bonds	Adult Detention Center Bonds	Judgement Levy	RID Revolving	RID #31 Woodland Estates	RID #33 McIver Road
ASSETS						
Cash and cash equivalents	$ 88,184	$ 71,415	$ 27,188	$ 192,040	$ -	$ 3,348
Taxes and assessments receivable	59,927	74,183	57,041	-	18,573	51,783
Total assets	$ 148,111	$ 145,598	$ 84,229	$ 192,040	$ 18,573	$ 55,131
LIABILITIES						
Deferred revenue	$ 59,927	$ 74,183	$ 57,041	$ -	$ 18,573	$ 51,783
Total Liabilities	59,927	74,183	57,041	-	18,573	51,783
FUND BALANCES						
Restricted	-	-	-	17,555	-	-
Committed	60,693	76,454	-	-	-	-
Assigned	27,491	-	27,188	174,485	-	3,348
Unassigned	-	(5,039)	-	-	-	-
Total Fund Balances	88,184	71,415	27,188	192,040	-	3,348
Total liabilities and fund balances	$ 148,111	$ 145,598	$ 84,229	$ 192,040	$ 18,573	$ 55,131

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR DEBT SERVICE FUNDS
June 30, 2011

	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	$ 1,716	$ -	$ 84,748	$ 1,844	$ 36,181	$ 3,753
Taxes and assessments receivable	34,244	6,969	38,705	9,037	101,326	20,333
Total assets	$ 35,960	$ 6,969	$ 123,453	$ 10,881	$ 137,507	$ 24,086
LIABILITIES						
Deferred revenue	$ 34,244	$ 6,969	$ 38,705	$ 9,037	$ 101,326	$ 20,333
Total Liabilities	34,244	6,969	38,705	9,037	101,326	20,333
FUND BALANCES						
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	1,716	-	84,748	1,844	36,181	3,753
Unassigned	-	-	-	-	-	-
Total Fund Balances	1,716	-	84,748	1,844	36,181	3,753
Total liabilities and fund balances	$ 35,960	$ 6,969	$ 123,453	$ 10,881	$ 137,507	$ 24,086

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR DEBT SERVICE FUNDS
June 30, 2011

	RID #41 Park Garden Estate	RID #42 Gannon/Flood Road	RID #43 Whitetail Lane	RID #53 Bob Marshal	Totals
ASSETS					
Cash and cash equivalents	$ 2,568	$ 19,115	$ 5,059	$ 8,369	$ 545,528
Taxes and assessments receivable	35,405	189,723	32,651	117,158	847,058
Total assets	$ 37,973	$ 208,838	$ 37,710	$ 125,527	$ 1,392,586
LIABILITIES					
Deferred revenue	$ 35,405	$ 189,723	$ 32,651	$ 117,158	$ 847,058
Total Liabilities	35,405	189,723	32,651	117,158	847,058
FUND BALANCES					
Restricted	-	-	-	-	17,555
Committed	-	-	-	-	137,147
Assigned	2,568	19,115	5,059	8,369	395,865
Unassigned	-	-	-	-	(5,039)
Total Fund Balances	2,568	19,115	5,059	8,369	545,528
Total liabilities and fund balances	$ 37,973	$ 208,838	$ 37,710	$ 125,527	$ 1,392,586

(concluded)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2011

	Fair Bonds	Adult Detention Center Bonds	Judgment Levy	RID Revolving	RID #33 Mciver Road
REVENUES					
Taxes and special assessments	$ 568,042	$ 661,589	$ 36,749	$ -	$ 35,178
Intergovernmental	592	703	-	-	-
Investment income	827	1,009	-	-	48
Total Revenues	569,461	663,301	36,749	-	35,226
EXPENDITURES					
Debt Service:					
Principal	540,000	620,000	-	-	-
Interest	67,988	144,690	-	-	146
Total Expenditures	607,988	764,690	-	-	146
Excess of revenues over (under) expenditures	(38,527)	(101,389)	36,749	-	35,080
OTHER FINANCING SOURCES (USES)					
Transfers in	-	34,908	-	106,746	-
Transfers out	-	-	(62,419)	-	(34,224)
Total other financing sources (uses)	-	34,908	(62,419)	106,746	(34,224)
Net Change in Fund Balance	(38,527)	(66,481)	(25,670)	106,746	856
Fund Balance, beginning of year	147,877	152,054	62,419	85,294	2,492
Prior period adjustment	(21,166)	(14,158)	(9,561)	-	-
Fund Balance, beginning of year, restated	126,711	137,896	52,858	85,294	2,492
Fund Balance, end of year	$ 88,184	$ 71,415	$ 27,188	$ 192,040	$ 3,348

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2011

	RID #34 Gore Hill	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive
REVENUES					
Taxes and special assessments	$ 34,490	$ 39,042	$ 10,893	$ 19,053	$ 4,314
Intergovernmental	-	-	-	-	-
Investment income	94	170	40	71	11
Total Revenues	34,584	39,212	10,933	19,124	4,325
EXPENDITURES					
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	2,167	2,958
Total Expenditures	-	-	-	2,167	2,958
Excess of revenues over (under) expenditures	34,584	39,212	10,933	16,957	1,367
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(53,387)	-	(19,135)	-	-
Total other financing sources (uses)	(53,387)	-	(19,135)	-	-
Net Change in Fund Balance	(18,803)	39,212	(8,202)	16,957	1,367
Fund Balance, beginning of year	20,519	45,536	10,046	19,224	2,386
Prior period adjustment	-	-	-	-	-
Fund Balance, beginning of year, restated	20,519	45,536	10,046	19,224	2,386
Fund Balance, end of year	$ 1,716	$ 84,748	$ 1,844	$ 36,181	$ 3,753

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded)
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2011

	RID #41 Park Garden Estate	RID #42 Flood/Gannon Road	RID #43 Whitetail Lane	RID #53 Bob Marshal	Totals
REVENUES					
Taxes and special assessments	$ 5,707	$ 33,057	$ 5,391	$ 6,990	$ 1,460,495
Intergovernmental	-	-	-	-	1,295
Investment income	14	36	12	16	2,348
Total Revenues	5,721	33,093	5,403	7,006	1,464,138
EXPENDITURES					
Debt Service:					
Principal	6,844	26,281	4,780	5,144	1,203,049
Interest	1,096	3,257	592	1,847	224,741
Total Expenditures	7,940	29,538	5,372	6,991	1,427,790
Excess of revenues over (under) expenditures	(2,219)	3,555	31	15	36,348
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	141,654
Transfers out	-	-	-	-	(169,165)
Total other financing sources (uses)	-	-	-	-	(27,511)
Net Change in Fund Balance	(2,219)	3,555	31	15	8,837
Fund Balance, beginning of year	4,787	15,560	5,028	8,354	581,576
Prior period adjustment	-	-	-	-	(44,885)
Fund Balance, beginning of year, restated	4,787	15,560	5,028	8,354	536,691
Fund Balance, end of year	$ 2,568	$ 19,115	$ 5,059	$ 8,369	$ 545,528

(concluded)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2011

	FAIR BONDS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 539,796	$ 539,796	$ 568,042	$ 28,246
Intergovernmental	-	-	592	592
Investment income	-	-	827	827
Total Revenues	539,796	539,796	569,461	29,665
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	540,000	540,000	540,000	-
Interest	57,983	68,513	67,988	525
Total Expenditures	597,983	608,513	607,988	525
Excess of revenues over (under) expenditures	(58,187)	(68,717)	(38,527)	30,190
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (58,187)	$ (68,717)	(38,527)	$ 30,190
Fund Balance, beginning of year			147,877	
Prior period adjustment			(21,166)	
Fund Balance, beginning of year, restated			126,711	
Fund Balance, end of year			$ 88,184	

(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, 2011

	ADULT DETENTION CENTER BONDS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 692,375	$ 692,375	$ 661,589	$ (30,786)
Intergovernmental	-	-	703	703
Investment income	-	-	1,009	1,009
Total Revenues	692,375	692,375	663,301	(29,074)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	620,000	620,000	620,000	-
Interest	144,690	144,690	144,690	-
Total Expenditures	764,690	764,690	764,690	-
Excess of revenues over (under) expenditures	(72,315)	(72,315)	(101,389)	(29,074)
OTHER FINANCING SOURCES (USES)				
Transfers in	34,908	34,908	34,908	-
Transfers out	-	-	-	-
Total other financing sources (uses)	34,908	34,908	34,908	-
Net Change in Fund Balance	$ (37,407)	$ (37,407)	(66,481)	$ (29,074)
Fund Balance, beginning of year			152,054	
Prior period adjustment			(14,158)	
Fund Balance, beginning of year, restated			137,896	
Fund Balance, end of year			$ 71,415	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2011

	JUDGMENT LEVY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ 36,749	$ 36,749
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	-	-	36,749	36,749
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	-	-	36,749	36,749
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(62,419)	(62,419)	(62,419)	-
Total other financing sources (uses)	(62,419)	(62,419)	(62,419)	-
Net Change in Fund Balance	$ (62,419)	$ (62,419)	(25,670)	$ 36,749
Fund Balance, beginning of year			62,419	
Prior period adjustment			(9,561)	
Fund Balance, beginning of year, restated			52,858	
Fund Balance, end of year			$ 27,188	

(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, 2011

	RID REVOLVING			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	118,205	118,205	-	118,205
Interest	-	-	-	-
Total Expenditures	118,205	118,205	-	118,205
Excess of revenues over (under) expenditures	(118,205)	(118,205)	-	118,205
OTHER FINANCING SOURCES (USES)				
Transfers in	106,746	106,746	106,746	-
Transfers out	-	-	-	-
Total other financing sources (uses)	106,746	106,746	106,746	-
Net Change in Fund Balance	$ (11,459)	$ (11,459)	106,746	$ 118,205
Fund Balance, beginning of year			85,294	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			85,294	
Fund Balance, end of year			$ 192,040	

(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, 2011

	RID #33 MCIVER ROAD			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 31,878	$ 31,878	$ 35,178	$ 3,300
Intergovernmental	-	-	-	-
Investment income	-	-	48	48
Total Revenues	31,878	31,878	35,226	3,348
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	146	146	146	-
Total Expenditures	146	146	146	-
Excess of revenues over (under) expenditures	31,732	31,732	35,080	3,348
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(34,224)	(34,224)	(34,224)	-
Total other financing sources (uses)	(34,224)	(34,224)	(34,224)	-
Net Change in Fund Balance	$ (2,492)	$ (2,492)	856	$ 3,348
Fund Balance, beginning of year			2,492	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,492	
Fund Balance, end of year			$ 3,348	

(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, 2011

	RID #34 GORE HILL			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 32,868	$ 32,868	$ 34,490	$ 1,622
Intergovernmental	-	-	-	-
Investment income	-	-	94	94
Total Revenues	32,868	32,868	34,584	1,716
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	32,868	32,868	34,584	1,716
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(53,387)	(53,387)	(53,387)	-
Total other financing sources (uses)	(53,387)	(53,387)	(53,387)	-
Net Change in Fund Balance	$ (20,519)	$ (20,519)	(18,803)	$ 1,716
Fund Balance, beginning of year			20,519	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			20,519	
Fund Balance, end of year			$ 1,716	

(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, 2011

	RID #36A FOX FARM			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 37,949	$ 37,949	$ 39,042	$ 1,093
Intergovernmental	-	-	-	-
Investment income	-	-	170	170
Total Revenues	37,949	37,949	39,212	1,263
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	83,485	83,485	-	83,485
Interest	-	-	-	-
Total Expenditures	83,485	83,485	-	83,485
Excess of revenues over (under) expenditures	(45,536)	(45,536)	39,212	84,748
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (45,536)	$ (45,536)	39,212	$ 84,748
Fund Balance, beginning of year			45,536	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			45,536	
Fund Balance, end of year			$ 84,748	

(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, 2011

	RID #38 BIG SKY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 9,089	$ 9,089	$ 10,893	$ 1,804
Intergovernmental	-	-	-	-
Investment income	-	-	40	40
Total Revenues	9,089	9,089	10,933	1,844
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	9,089	9,089	10,933	1,844
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(19,135)	(19,135)	(19,135)	-
Total other financing sources (uses)	(19,135)	(19,135)	(19,135)	-
Net Change in Fund Balance	$ (10,046)	$ (10,046)	(8,202)	$ 1,844
Fund Balance, beginning of year			10,046	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			10,046	
Fund Balance, end of year			$ 1,844	

(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, 2011

	RID #39 SUN PRAIRIE ROAD			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 17,644	$ 17,644	$ 19,053	$ 1,409
Intergovernmental	-	-	-	-
Investment income	-	-	71	71
Total Revenues	17,644	17,644	19,124	1,480
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	35,283	35,283	-	35,283
Interest	1,585	1,585	2,167	(582)
Total Expenditures	36,868	36,868	2,167	34,701
Excess of revenues over (under) expenditures	(19,224)	(19,224)	16,957	36,181
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (19,224)	$ (19,224)	16,957	$ 36,181
Fund Balance, beginning of year			19,224	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			19,224	
Fund Balance, end of year			$ 36,181	

(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, 2011

	RID #40 HUCKLEBERRY DRIVE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 3,331	$ 3,331	$ 4,314	$ 983
Intergovernmental	-	-	-	-
Investment income	-	-	11	11
Total Revenues	3,331	3,331	4,325	994
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	2,825	2,825	-	2,825
Interest	2,892	2,892	2,958	(66)
Total Expenditures	5,717	5,717	2,958	2,759
Excess of revenues over (under) expenditures	(2,386)	(2,386)	1,367	3,753
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (2,386)	$ (2,386)	1,367	$ 3,753
Fund Balance, beginning of year			2,386	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,386	
Fund Balance, end of year			$ 3,753	

(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, 2011

	RID #41 PARK GARDEN ESTATE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 5,955	$ 5,955	$ 5,707	$ (248)
Intergovernmental	-	-	-	-
Investment income	-	-	14	14
Total Revenues	5,955	5,955	5,721	(234)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	9,646	9,646	6,844	2,802
Interest	1,096	1,096	1,096	-
Total Expenditures	10,742	10,742	7,940	2,802
Excess of revenues over (under) expenditures	(4,787)	(4,787)	(2,219)	2,568
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (4,787)	$ (4,787)	(2,219)	$ 2,568
Fund Balance, beginning of year			4,787	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			4,787	
Fund Balance, end of year			$ 2,568	

(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, 2011

	RID #42 GANNON / FLOOD ROAD RID			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 29,538	$ 29,538	$ 33,057	$ 3,519
Intergovernmental	-	-	-	-
Investment income	-	-	36	36
Total Revenues	29,538	29,538	33,093	3,555
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	41,841	41,841	26,281	15,560
Interest	3,257	3,257	3,257	-
Total Expenditures	45,098	45,098	29,538	15,560
Excess of revenues over (under) expenditures	(15,560)	(15,560)	3,555	19,115
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (15,560)	$ (15,560)	3,555	$ 19,115
Fund Balance, beginning of year			15,560	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			15,560	
Fund Balance, end of year			$ 19,115	

(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, 2011

	RID #43 WHITETAIL LANE RID			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 5,373	$ 5,373	$ 5,391	$ 18
Intergovernmental	-	-	-	-
Investment income	-	-	12	12
Total Revenues	5,373	5,373	5,403	30
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	9,809	9,809	4,780	5,029
Interest	592	592	592	-
Total Expenditures	10,401	10,401	5,372	5,029
Excess of revenues over (under) expenditures	(5,028)	(5,028)	31	5,059
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (5,028)	$ (5,028)	31	$ 5,059
Fund Balance, beginning of year			5,028	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			5,028	
Fund Balance, end of year			$ 5,059	

(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, 2011

	RID #53 BOB MARSHAL RID			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 6,990	$ 6,990	$ 6,990	$ -
Intergovernmental	-	-	-	-
Investment income	-	-	16	16
Total Revenues	6,990	6,990	7,006	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	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	13,497	13,497	5,144	8,353
Interest	1,847	1,847	1,847	-
Total Expenditures	15,344	15,344	6,991	8,353
Excess of revenues over (under) expenditures	(8,354)	(8,354)	15	8,369
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (8,354)	$ (8,354)	15	$ 8,369
Fund Balance, beginning of year			8,354	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			8,354	
Fund Balance, end of year			$ 8,369	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2011

	TOTAL DEBT SERVICE FUNDS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	$ 1,412,786	$ 1,412,786	$ 1,460,495	$ 47,709
Intergovernmental	-	-	1,295	1,295
Investment income	-	-	2,348	2,348
Total Revenues	1,412,786	1,412,786	1,464,138	51,352
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
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	1,474,591	1,474,591	1,203,049	271,542
Interest	214,088	224,618	224,741	(123)
Total Expenditures	1,688,679	1,699,209	1,427,790	271,419
Excess of revenues over (under) expenditures	(275,893)	(286,423)	36,348	322,771
OTHER FINANCING SOURCES (USES)				
Transfers in	141,654	141,654	141,654	-
Transfers out	(169,165)	(169,165)	(169,165)	-
Total other financing sources (uses)	(27,511)	(27,511)	(27,511)	-
Net Change in Fund Balance	$ (303,404)	$ (313,934)	8,837	$ 322,771
Fund Balance, beginning of year			581,576	
Prior period adjustment			(44,885)	
Fund Balance, beginning of year, restated			536,691	
Fund Balance, end of year			$ 545,528	

(continued)

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

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, 2011

	Capital Building Reserve	Public Work Capital Improvement	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve
ASSETS						
Cash and cash equivalents	$ 259,768	$ 106,315	$ 48,476	$ 1,772	$ 328,605	$ 94,464
Other receivables	-	-	-	-	-	-
Total assets	$ 259,768	$ 106,315	$ 48,476	$ 1,772	$ 328,605	$ 94,464
LIABILITIES						
Short-term payables	$ -	$ -	$ -	$ -	$ 60,000	$ -
Due to other funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	60,000	-
FUND BALANCES						
Assigned	259,768	106,315	48,476	1,772	268,605	94,464
Total fund balances	259,768	106,315	48,476	1,772	268,605	94,464
Total liabilities and fund balances	$ 259,768	$ 106,315	$ 48,476	$ 1,772	$ 328,605	$ 94,464

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2011

	Clinic Capital Reserve	ADC Capital Improvement	Energy Efficiency Project	Capital Improvement Grant	Totals
ASSETS					
Cash and cash equivalents	$ 10,596	$ 273,220	$ 16,044	$ -	$ 1,139,260
Other receivables	-	-	-	30,811	30,811
Total assets	$ 10,596	$ 273,220	$ 16,044	$ 30,811	$ 1,170,071
LIABILITIES					
Short-term payables	$ 2,505	$ -	$ -	$ 2,207	$ 64,712
Due to other funds	-	-	-	28,604	28,604
Total Liabilities	2,505	-	-	30,811	93,316
FUND BALANCES					
Assigned	8,091	273,220	16,044	-	1,076,755
Total fund balances	8,091	273,220	16,044	-	1,076,755
Total liabilities and fund balances	$ 10,596	$ 273,220	$ 16,044	$ 30,811	$ 1,170,071

(concluded)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2011

	Capital Building Reserve	Public Works Capital Improvement	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve
REVENUES						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for services	485	158,104	-	-	-	-
Investment income	686	-	100	5	753	413
Miscellaneous	45,300	76,705	-	-	-	-
Total Revenues	46,471	234,809	100	5	753	413
EXPENDITURES						
Current:						
General Government:						
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Supplies/services/materials, etc.	-	-	-	-	60,000	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	75,036	503,883	11,466	-	-	58,654
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	75,036	503,883	11,466	-	60,000	58,654
Excess of revenues over (under) expenditures	(28,565)	(269,074)	(11,366)	5	(59,247)	(58,241)
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Sale of assets	203,854	-	-	-	-	-
Transfers in	-	247,000	48,695	-	72,758	-
Transfers out	(7,707)	-	(30,000)	-	-	-
Total other financing sources (uses)	196,147	247,000	18,695	-	72,758	-
Net Change in Fund Balance	167,582	(22,074)	7,329	5	13,511	(58,241)
Fund Balance, beginning of year	92,186	128,389	41,147	1,767	255,094	152,705
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	92,186	128,389	41,147	1,767	255,094	152,705
Fund Balance, end of year	$ 259,768	$ 106,315	$ 48,476	$ 1,772	$ 268,605	$ 94,464

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2011

	Clinic Capital Reserve	CTEP	ADC Capital Improvement	Energy Efficiency Project	Capital Improvement Grants	Totals
REVENUES						
Intergovernmental	$ 179,240	$ -	$ -	$ 10,712	$ 307,578	$ 497,530
Charges for services	-	-	-	-	-	158,589
Investment income	9	-	-	-	-	1,966
Miscellaneous	-	-	50,317	-	-	172,322
Total Revenues	179,249	-	50,317	10,712	307,578	830,407
EXPENDITURES						
Current:						
General Government:						
Supplies/services/materials, etc.	-	-	-	186,655	-	186,655
Public Safety:						
Supplies/services/materials, etc.	-	-	6,904	-	-	6,904
Public Works:						
Supplies/services/materials, etc.	-	-	-	-	97,716	157,716
Public Health:						
Personal services	6,994	-	-	-	-	6,994
Supplies/services/materials, etc.	72,973	-	-	-	-	72,973
Social and Economic Services:						
Supplies/services/materials, etc.	-	-	-	-	3,333	3,333
Capital Expenditures	119,141	-	54,319	-	206,529	1,029,028
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	199,108	-	61,223	186,655	307,578	1,463,603
Excess of revenues over (under) expenditures	(19,859)	-	(10,906)	(175,943)	-	(633,196)
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	211,127	-	211,127
Sale of assets	-	-	-	-	-	203,854
Transfers in	27,950	7,707	134,010	61,717	-	599,837
Transfers out	-	-	-	-	-	(37,707)
Total other financing sources (uses)	27,950	7,707	134,010	272,844	-	977,111
Net Change in Fund Balance	8,091	7,707	123,104	96,901	-	343,915
Fund Balance, beginning of year	-	(7,707)	150,116	(80,857)	-	732,840
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	-	(7,707)	150,116	(80,857)	-	732,840
Fund Balance, end of year	$ 8,091	$ -	$ 273,220	$ 16,044	$ -	$ 1,076,755

(concluded)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2011

	CAPITAL BUILDING RESERVE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	-	-	485	485
Investment income	-	-	686	686
Miscellaneous	-	-	45,300	45,300
Total Revenues	-	-	46,471	46,471
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	72,203	72,203	75,036	(2,833)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	72,203	72,203	75,036	(2,833)
Excess of revenues over (under) expenditures	(72,203)	(72,203)	(28,565)	43,638
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	203,854	203,854
Transfers in	-	-	-	-
Transfers out	(7,707)	(7,707)	(7,707)	-
Total other financing sources (uses)	(7,707)	(7,707)	196,147	203,854
Net Change in Fund Balance	$ (79,910)	$ (79,910)	167,582	$ 247,492
Fund Balance, beginning of year			92,186	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			92,186	
Fund Balance, end of year			$ 259,768	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2011

	PUBLIC WORKS CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for services	158,000	158,000	158,104	104
Investment income	-	-	-	-
Miscellaneous	-	-	76,705	76,705
Total Revenues	158,000	158,000	234,809	76,809
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	520,389	520,389	503,883	16,506
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	520,389	520,389	503,883	16,506
Excess of revenues over (under) expenditures	(362,389)	(362,389)	(269,074)	93,315
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	234,000	234,000	247,000	13,000
Transfers out	-	-	-	-
Total other financing sources (uses)	234,000	234,000	247,000	13,000
Net Change in Fund Balance	$ (128,389)	$ (128,389)	(22,074)	$ 106,315
Fund Balance, beginning of year			128,389	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			128,389	
Fund Balance, end of year			$ 106,315	

(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, 2011

	FAIRGROUNDS CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	100	100
Miscellaneous	-	-	-	-
Total Revenues	-	-	100	100
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	37,571	37,571	11,466	26,105
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	37,571	37,571	11,466	26,105
Excess of revenues over (under) expenditures	(37,571)	(37,571)	(11,366)	26,205
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	26,424	26,424	48,695	22,271
Transfers out	(30,000)	(30,000)	(30,000)	-
Total other financing sources (uses)	(3,576)	(3,576)	18,695	22,271
Net Change in Fund Balance	$ (41,147)	$ (41,147)	7,329	$ 48,476
Fund Balance, beginning of year			41,147	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			41,147	
Fund Balance, end of year			$ 48,476	

(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, 2011

	MOSQUITO CAPITAL RESERVE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	5	5
Miscellaneous	-	-	-	-
Total Revenues	-	-	5	5
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	1,767	1,767	-	1,767
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,767	1,767	-	1,767
Excess of revenues over (under) expenditures	(1,767)	(1,767)	5	1,772
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (1,767)	$ (1,767)	5	$ 1,772
Fund Balance, beginning of year			1,767	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			1,767	
Fund Balance, end of year			$ 1,772	

(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, 2011

	JUNK VEHICLE CAPITAL RESERVE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	753	753
Miscellaneous	-	-	-	-
Total Revenues	-	-	753	753
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	60,000	(60,000)
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	255,094	255,094	-	255,094
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	255,094	255,094	60,000	195,094
Excess of revenues over (under) expenditures	(255,094)	(255,094)	(59,247)	195,847
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	72,758	72,758	72,758	-
Transfers out	-	-	-	-
Total other financing sources (uses)	72,758	72,758	72,758	-
Net Change in Fund Balance	$ (182,336)	$ (182,336)	13,511	$ 195,847
Fund Balance, beginning of year			255,094	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			255,094	
Fund Balance, end of year			$ 268,605	

(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, 2011

	HEALTH DEPARTMENT CAPITAL RESERVE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	413	413
Miscellaneous	-	-	-	-
Total Revenues	-	-	413	413
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	152,705	152,705	58,654	94,051
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	152,705	152,705	58,654	94,051
Excess of revenues over (under) expenditures	(152,705)	(152,705)	(58,241)	94,464
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ (152,705)	$ (152,705)	(58,241)	$ 94,464
Fund Balance, beginning of year			152,705	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			152,705	
Fund Balance, end of year			$ 94,464	

(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, 2011

	CLINIC CAPITAL RESERVE			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	275,674	261,606	179,240	(82,366)
Charges for services	-	-	-	-
Investment income	-	-	9	9
Miscellaneous	-	-	-	-
Total Revenues	275,674	261,606	179,249	(82,357)
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	34,663	15,663	6,994	8,669
Supplies/services/materials, etc.	72,117	166,678	72,973	93,705
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	196,844	119,144	119,141	3
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	303,624	301,485	199,108	102,377
Excess of revenues over (under) expenditures	(27,950)	(39,879)	(19,859)	20,020
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	27,950	27,950	27,950	-
Transfers out	-	-	-	-
Total other financing sources (uses)	27,950	27,950	27,950	-
Net Change in Fund Balance	$ -	$ (11,929)	8,091	$ 20,020
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ 8,091	

(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, 2011

	CTEP			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
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)	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			(7,707)	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2011

	ADC CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	50,317	50,317
Total Revenues	-	-	50,317	50,317
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	6,905	6,904	1
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	235,310	228,405	54,319	174,086
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	235,310	235,310	61,223	174,087
Excess of revenues over (under) expenditures	(235,310)	(235,310)	(10,906)	224,404
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	85,194	85,194	134,010	48,816
Transfers out	-	-	-	-
Total other financing sources (uses)	85,194	85,194	134,010	48,816
Net Change in Fund Balance	$ (150,116)	$ (150,116)	123,104	$ 273,220
Fund Balance, beginning of year			150,116	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			150,116	
Fund Balance, end of year			$ 273,220	

(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, 2011

	ENERGY EFFICIENCY PROJECT			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	24,314	24,314	10,712	(13,602)
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	24,314	24,314	10,712	(13,602)
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	194,888	194,888	186,655	8,233
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	194,888	194,888	186,655	8,233
Excess of revenues over (under) expenditures	(170,574)	(170,574)	(175,943)	(5,369)
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	251,431	251,431	211,127	(40,304)
Sale of assets	-	-	-	-
Transfers in	-	-	61,717	61,717
Transfers out	-	-	-	-
Total other financing sources (uses)	251,431	251,431	272,844	21,413
Net Change in Fund Balance	$ 80,857	$ 80,857	96,901	$ 16,044
Fund Balance, beginning of year			(80,857)	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			(80,857)	
Fund Balance, end of year			$ 16,044	

(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, 2011

	CAPITAL IMPROVEMENT GRANTS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	219,247	1,169,247	307,578	(861,669)
Charges for services	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	219,247	1,169,247	307,578	(861,669)
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Supplies/services/materials, etc.	-	950,000	97,716	852,284
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Supplies/services/materials, etc.	11,569	11,569	3,333	8,236
Capital Expenditures	207,678	207,678	206,529	1,149
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	219,247	1,169,247	307,578	861,669
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2011

	TOTAL CAPITAL PROJECT FUNDS			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	$ 519,235	$ 1,455,167	$ 497,530	$ (957,637)
Charges for services	158,000	158,000	158,589	589
Investment income	-	-	1,966	1,966
Miscellaneous	-	-	172,322	172,322
Total Revenues	677,235	1,613,167	830,407	(782,760)
EXPENDITURES				
Current:				
General Government:				
Supplies/services/materials, etc.	194,888	194,888	186,655	8,233
Public Safety:				
Supplies/services/materials, etc.	-	6,905	6,904	1
Public Works:				
Supplies/services/materials, etc.	-	950,000	157,716	792,284
Public Health:				
Personal services	34,663	15,663	6,994	8,669
Supplies/services/materials, etc.	72,117	166,678	72,973	93,705
Social and Economic Services:				
Supplies/services/materials, etc.	11,569	11,569	3,333	8,236
Capital Expenditures	1,679,561	1,594,956	1,029,028	565,928
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,992,798	2,940,659	1,463,603	1,477,056
Excess of revenues over (under) expenditures	(1,315,563)	(1,327,492)	(633,196)	694,296
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	251,431	251,431	211,127	(40,304)
Sale of assets	-	-	203,854	203,854
Transfers in	454,033	454,033	599,837	145,804
Transfers out	(37,707)	(37,707)	(37,707)	-
Total other financing sources (uses)	667,757	667,757	977,111	309,354
Net Change in Fund Balance	$ (647,806)	$ (659,735)	343,915	$ 1,003,650
Fund Balance, beginning of year			732,840	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			732,840	
Fund Balance, end of year			$ 1,076,755	

(concluded)

INTERNAL SERVICE FUNDS

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

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

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

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.

Fleet Maintenance – This fund was established to track the costs of the County's fleet maintenance department and the activities of the painter and carpenter.

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2011

	Intra-Governmental Gasoline	County Printer	Repeater Maintenance	Self Insurance	Fleet Maintenance	Totals
ASSETS						
Current Assets:						
Cash and cash equivalents	$ 57,145	$ 41,314	$ 3,168	$ 1,924,366	$ 30,374	$ 2,056,367
Inventory	65,557	-	-	-	-	65,557
Other receivables	-	-	-	39,108	-	39,108
Total current assets	122,702	41,314	3,168	1,963,474	30,374	2,161,032
Noncurrent assets:						
Loans receivable	-	-	-	2,104,056	-	2,104,056
Capital Assets:						
Machinery & Equipment	132,152	82,337	50,932	-	-	265,421
Less accumulated depreciation	(49,619)	(67,389)	(36,199)	-	-	(153,207)
Total capital assets (net accumulated depreciation)	82,533	14,948	14,733	-	-	112,214
Total noncurrent assets	82,533	14,948	14,733	2,104,056	-	2,216,270
Total assets	205,235	56,262	17,901	4,067,530	30,374	4,377,302
LIABILITIES						
Current Liabilities:						
Short-term payables	10,241	2,047	-	459,759	30,374	502,421
Total current liabilities	10,241	2,047	-	459,759	30,374	502,421
Long-term liabilites:						
Compensated absences payable	-	18,278	-	-	-	18,278
Total noncurrent liabilities	-	18,278	-	-	-	18,278
Total Liabilities	10,241	20,325	-	459,759	30,374	520,699
NET ASSETS						
Invested in capital assets, net of related debt	82,533	14,948	14,733	-	-	112,214
Unreserved	112,461	20,989	3,168	3,607,771	-	3,744,389
Total net assets	$ 194,994	$ 35,937	$ 17,901	$ 3,607,771	$ -	$ 3,856,603

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2011

	Intra-Governmental Gasoline	County Printer	Repeater Maintenance	Self Insurance	Fleet Maintenance	Totals
OPERATING REVENUES						
Miscellaneous	$ -	$ -	$ -	$ 7	$ -	$ 7
Internal services	570,263	62,288	14,000	2,500,232	640,422	3,787,205
Total operating revenues	570,263	62,288	14,000	2,500,239	640,422	3,787,212
OPERATING EXPENSES						
Personal services	-	55,661	-	-	584,202	639,863
Supplies and materials	505,848	9,093	3,381	-	33,670	551,992
Purchased services	366	4,675	6,602	6,839	3,962	22,444
Building materials	-	-	-	-	339,982	339,982
Fixed charges	-	563	5,185	2,973,406	-	2,979,154
Bad debt expense	-	-	-	-	-	-
Depreciation	10,317	8,217	2,947	-	-	21,481
Total operating expenses	516,531	78,209	18,115	2,980,245	961,816	4,554,916
Operating income (loss)	53,732	(15,921)	(4,115)	(480,006)	(321,394)	(767,704)
NONOPERATING REVENUES (EXPENSES)						
Interest revenue	-	-	-	34,721	-	34,721
Total nonoperating revenues (expenses)	-	-	-	34,721	-	34,721
Income (loss) before operating transfers	53,732	(15,921)	(4,115)	(445,285)	(321,394)	(732,983)
Transfers out	-	-	-	-	(58,742)	(58,742)
Operating transfers in	-	2,839	-	-	380,136	382,975
Increase (decrease) in net assets	53,732	(13,082)	(4,115)	(445,285)	-	(408,750)
Net Assets, beginning of year	91,524	49,019	22,016	4,007,919	-	4,170,478
Prior period adjustment	49,738	-	-	45,137	-	94,875
Net assets, restated, beginning of year	141,262	49,019	22,016	4,053,056	-	4,265,353
Net Assets, end of year	$ 194,994	$ 35,937	$ 17,901	$ 3,607,771	$ -	$ 3,856,603

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2011

	Intra-Governmental Gasoline	County Printer	Repeater Maintenance	Self Insurance	Fleet Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from interfund services provided	$ 570,263	$ 62,289	$ 14,000	$ 2,506,268	$ 640,422	$ 3,793,242
Payments to suppliers	(511,792)	(13,187)	(15,168)	(2,999,365)	(347,240)	(3,886,752)
Payments to employees	-	(54,394)	-	-	(584,202)	(638,596)
Net cash provided (used) by operating activities	58,471	(5,292)	(1,168)	(493,097)	(291,020)	(732,106)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Short-term loan	(45,821)	-	-	796,930	-	751,109
Payment for loan receivable	-	-	-	(773,300)	-	(773,300)
Receipts from loans receivable	-	-	-	139,436	-	139,436
Transfer to other funds	-	-	-	-	(58,742)	(58,742)
Transfer from other funds	-	2,839	-	-	380,136	382,975
Net cash provided (used) by noncapital financing activities	(45,821)	2,839	-	163,066	321,394	441,478
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	-	-	(8,876)	-	-	(8,876)
Net cash provided (used) by capital and related financing activities	-	-	(8,876)	-	-	(8,876)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest and dividends received	-	-	-	34,721	-	34,721
Net cash provided (used) by investing activities	-	-	-	34,721	-	34,721
Net increase (decrease) in cash and cash equivalents	12,650	(2,453)	(10,044)	(295,310)	30,374	(264,783)
Cash and cash equivalents, July 1, 2010	44,495	43,767	13,212	2,219,676	-	2,321,150
Cash and cash equivalents, June 30, 2011	$ 57,145	$ 41,314	$ 3,168	$ 1,924,366	$ 30,374	$ 2,056,367
Reconciliation of operating income to net cash provided (used) by operating activities						
Operating income	$ 53,732	$ (15,921)	$ (4,115)	$ (480,006)	$ (321,394)	$ (767,704)
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	10,317	8,217	2,947	-	-	21,481
(Increase) decrease in receivables	-	-	-	6,029	-	6,029
(Increase) decrease in inventory	(15,819)	-	-	-	-	(15,819)
Increase (decrease) in Short term payables	10,241	1,145	-	(19,120)	30,374	22,640
Increase (decrease) Compensated absences payable	-	1,267	-	-	-	1,267
Total adjustments	4,739	10,629	2,947	(13,091)	30,374	35,598
Net cash provided (used) by operating activities	$ 58,471	$ (5,292)	$ (1,168)	$ (493,097)	$ (291,020)	$ (732,106)

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.

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.

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

TRUST AND AGENCY FUNDS

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

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

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

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

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

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

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

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.

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

TRUST AND AGENCY FUNDS

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.

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

TRUST AND AGENCY FUNDS

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, 2011

	Sheriff Prisoner Fund	Inmate Welfare	Justice Court New Trust	Justice Court Old Trust	Clerk of Court New Trust	Clerk of Court Restitution	County Attorney Restitution	Emergency Aid	Clerk & Recorder Trust	Totals
Assets:										
Cash and cash equivalents	$ 27,448	$ 1,000	$ 28,443	$ 1,359	$ 102,647	$ 30,500	$ 2,828	$ 100	$ 101,027	$ 295,352
Total assets	$ 27,448	$ 1,000	$ 28,443	$ 1,359	$ 102,647	$ 30,500	$ 2,828	$ 100	$ 101,027	$ 295,352
LIABILITIES AND FUND EQUITY										
Net Assets										
Held in Trust	$ 27,448	$ 1,000	$ 28,443	$ 1,359	$ 102,647	$ 30,500	$ 2,828	$ 100	$ 101,027	$ 295,352
Total Net Assets	27,448	1,000	28,443	1,359	102,647	30,500	2,828	100	101,027	295,352
Total liabilities and net assets	$ 27,448	$ 1,000	$ 28,443	$ 1,359	$ 102,647	$ 30,500	$ 2,828	$ 100	$ 101,027	$ 295,352

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED June 30, 2011

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court New Trust	Clerk of Court Restitution	County Attorney Restitution	Emergency Aid	Clerk & Recorder Trust	Total
REVENUES											
Fines and forfeitures	$ -	$ -	$ -	$ 5,986	$ -	$ 17,364	$ -	$ -	$ -	$ -	$ 23,350
Miscellaneous	6,787	-	-	-	-	-	-	-	-	209,356	216,143
Total Revenues	6,787	-	-	5,986	-	17,364	-	-	-	209,356	239,493
EXPENDITURES											
Current:											
General Government	-	-	4,363	-	-	-	-	6,480	-	222,497	233,340
Public Safety	-	-	-	-	-	50,367	-	-	-	-	50,367
Total Expenditures	-	-	4,363	-	-	50,367	-	6,480	-	222,497	283,707
Net Change in Fund Balance	6,787	-	(4,363)	5,986	-	(33,003)	-	(6,480)	-	(13,141)	(44,214)
Net Assets, beginning of year	20,661	1,000	4,363	22,457	1,359	135,650	30,500	9,308	100	114,168	339,566
Net Assets, end of year	$27,448	$1,000	-	$28,443	$1,359	$102,647	$30,500	$2,828	$100	$101,027	$295,352

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2011

	Sheriff Evidence	Sheriff / Coroner	Extension	Extension Community Development	Warrant Clearing Fund
ASSETS					
Cash and cash equivalents	$ 42,090	$ 3,294	$ 4,949	$ 2,164	$ 769,754
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 42,090	$ 3,294	$ 4,949	$ 2,164	$ 769,754
LIABILITIES					
Short-term payables	$ 42,090	$ 3,294	$ 4,949	$ 2,164	$ 769,754
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total Liabilities	$ 42,090	$ 3,294	$ 4,949	$ 2,164	$ 769,754

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Protested Taxes	Protested Taxes - Interest	Public Administrator	Redemptions	District Court Trust
ASSETS					
Cash and cash equivalents	$ 1,098,818	$ 13,527	$ 15,320	$ 93,919	$ 37,332
Taxes and assessments receivable	-	-	-	-	-
Other receivables	800	47,709	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	35,975	-	-	-	-
Total assets	$ 1,135,593	$ 61,236	$ 15,320	$ 93,919	$ 37,332
LIABILITIES					
Short-term payables	$ 1,135,593	$ 61,236	$ 15,320	$ 93,919	$ 37,332
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total Liabilities	$ 1,135,593	$ 61,236	$ 15,320	$ 93,919	$ 37,332

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Construction Lien Bond	Partial Tax Payments	Tax Deed Land	Vaughn Sewer	Black Eagle Sewer
ASSETS					
Cash and cash equivalents	$ 4,072	$ 20,033	$ -	$ -	$ 2,241
Taxes and assessments receivable	-	-	-	514	14,071
Other receivables	-	-	48,388	-	-
Tax deed land	-	-	48,388	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 4,072	$ 20,033	$ 96,776	$ 514	$ 16,312
LIABILITIES					
Short-term payables	$ 4,072	$ 20,033	$ 96,776	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	514	16,312
Total Liabilities	$ 4,072	$ 20,033	$ 96,776	$ 514	$ 16,312

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Black Eagle Water	Cascade Utility	Fort Shaw Irrigation	Greenfield Irrigation	West Great Falls Flood Control
ASSETS					
Cash and cash equivalents	$ -	$ -	$ 52,323	$ 14,344	$ 13,404
Taxes and assessments receivable	3,162	(3,012)	5,787	10,253	(39)
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 3,162	$ (3,012)	$ 58,110	$ 24,597	$ 13,365
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	3,162	(3,012)	58,110	24,597	13,365
Total Liabilities	$ 3,162	$ (3,012)	$ 58,110	$ 24,597	$ 13,365

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	West Great Falls Flood Control Maintenance	Vaughn Dike	Vaughn Water	Tax Increment District	Belt Fire
ASSETS					
Cash and cash equivalents	$ 71,603	$ 18,134	$ -	$ 8,352	$ 9,271
Taxes and assessments receivable	1,767	393	571	(6,050)	3,784
Other receivables	-	-	-	400	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 73,370	$ 18,527	$ 571	$ 2,702	$ 13,055
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	73,370	18,527	571	2,702	13,055
Total Liabilities	$ 73,370	$ 18,527	$ 571	$ 2,702	$ 13,055

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Homestead Acres Water	Sun Prairie Water	Sun River Cemetary	Black Eagle Fire District	Black Eagle Sewer Operation
ASSETS					
Cash and cash equivalents	$ -	$ 4,415	$ 5,480	$ 64,562	$ 115
Taxes and assessments receivable	21,960	-	2,026	14,342	487
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 21,960	$ 4,415	$ 7,506	$ 78,904	$ 602
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	21,960	4,415	7,506	78,904	602
Total Liabilities	$ 21,960	$ 4,415	$ 7,506	$ 78,904	$ 602

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Simms Sewer	Conservation District	Permissive Levy Transit District	Transit District	North Central Learning Resources
ASSETS					
Cash and cash equivalents	$ 11,553	$ 2,405	$ 13,098	$ 2,061,599	$ 81,758
Taxes and assessments receivable	4,608	5,470	4,004	98,825	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 16,161	$ 7,875	$ 17,102	$ 2,160,424	$ 81,758
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	16,161	7,875	17,102	2,160,424	81,758
Total Liabilities	$ 16,161	$ 7,875	$ 17,102	$ 2,160,424	$ 81,758

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Upper/Lower River Road	Search and Rescue	Gore Hill Fire	Sand Coulee Fire	Simms Fire	Stockett Fire
ASSETS						
Cash and cash equivalents	$ 1,763	$ 1,196	$ 5,104	$ 17,046	$ 3,148	$ 2,860
Taxes and assessments receivable	(382)	2,704	1,774	13,652	(261)	3,915
Other receivables	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	$ 1,381	$ 3,900	$ 6,878	$ 30,698	$ 2,887	$ 6,775
LIABILITIES						
Short-term payables	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
Due to other governments	1,381	3,900	6,878	30,698	2,887	6,775
Total Liabilities	$ 1,381	$ 3,900	$ 6,878	$ 30,698	$ 2,887	$ 6,775

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Ulm Fire	Vaughn Fire	Fort Shaw Fire	Monarch Rural Fire	Black Eagle Rural Fire
ASSETS					
Cash and cash equivalents	$ 7,384	$ 49,243	$ 5,344	$ 3,806	$ 12,619
Taxes and assessments receivable	1,598	21,756	745	862	6,402
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 8,982	$ 70,999	$ 6,089	$ 4,668	$ 19,021
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	8,982	70,999	6,089	4,668	19,021
Total Liabilities	$ 8,982	$ 70,999	$ 6,089	$ 4,668	$ 19,021

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Deerborn Fire	Cascade Fire	Sun River Fire	Single Moving / Special Moving Equipment	JP Fines & Forfeitures 50%
ASSETS					
Cash and cash equivalents	$ 15,154	$ 3,521	$ 5,723	$ 1,156	$ 20,176
Taxes and assessments receivable	1,980	630	2,700	-	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 17,134	$ 4,151	$ 8,423	$ 1,156	$ 20,176
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	17,134	4,151	8,423	1,156	20,176
Total Liabilities	$ 17,134	$ 4,151	$ 8,423	$ 1,156	$ 20,176

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Court Information Technology	Clerk of Court Fees	Petition for Adoption	Actions or Proceedings	Dissolution of Marriage
ASSETS					
Cash and cash equivalents	$ 10,504	$ 18,217	$ 225	$ 5,130	$ 5,270
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 10,504	$ 18,217	$ 225	$ 5,130	$ 5,270
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	10,504	18,217	225	5,130	5,270
Total Liabilities	$ 10,504	$ 18,217	$ 225	$ 5,130	$ 5,270

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Fines	Law Enforcement Act	Family Intervention	Horse Mules Per Capita	Sheep / Goat Per Capita
ASSETS					
Cash and cash equivalents	$ 535	$ 5,992	$ 897	$ -	$ -
Taxes and assessments receivable	-	-	-	983	16
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 535	$ 5,992	$ 897	$ 983	$ 16
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	535	5,992	897	983	16
Total Liabilities	$ 535	$ 5,992	$ 897	$ 983	$ 16

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	University Millage	University Mill - Non-Levy	Tax Increment District University	State Equalization AV Tax	State Equalization Non-Levy
ASSETS					
Cash and cash equivalents	$ -	$ 203	$ 635	$ -	$ 1,356
Taxes and assessments receivable	212,606	-	2,462	510,799	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 212,606	$ 203	$ 3,097	$ 510,799	$ 1,356
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	2,688	-	-	14,208	-
Due to other governments	209,918	203	3,097	496,591	1,356
Total Liabilities	$ 212,606	$ 203	$ 3,097	$ 510,799	$ 1,356

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	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	$ 4,441	$ 787	$ 2,693	$ 525	$ 428
Taxes and assessments receivable	419,850	11,832	291,535	-	19,856
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 424,291	$ 12,619	$ 294,228	$ 525	$ 20,284
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	11,163	-	6,769	-	1,076
Due to other governments	413,128	12,619	287,459	525	19,208
Total Liabilities	$ 424,291	$ 12,619	$ 294,228	$ 525	$ 20,284

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Votech Millae Non-Levy	Montana Land Information	Forest Fire	School District #1	School District #3
ASSETS					
Cash and cash equivalents	$ 51	$ 4,934	$ 20	$ 1,704,049	$ 505,821
Taxes and assessments receivable	-	-	414	2,391,884	117,874
Other receivables	-	(622)	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 51	$ 4,312	$ 434	$ 4,095,933	$ 623,695
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	51	4,312	434	4,095,933	623,695
Total Liabilities	$ 51	$ 4,312	$ 434	$ 4,095,933	$ 623,695

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	School District #5	School District #29	School District #55	School District #74	School District #85
ASSETS					
Cash and cash equivalents	$ 757,349	$ 773,709	$ 944,616	$ 258,163	$ 195,564
Taxes and assessments receivable	87,014	117,993	73,860	50,507	47,201
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 844,363	$ 891,702	$ 1,018,476	$ 308,670	$ 242,765
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	844,363	891,702	1,018,476	308,670	242,765
Total Liabilities	$ 844,363	$ 891,702	$ 1,018,476	$ 308,670	$ 242,765

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	School District #95	High School Transportation	High School Retirement	Elementary Retirement	Airport TID Great Falls
ASSETS					
Cash and cash equivalents	$ 14,286	$ 185,991	$ 202,632	$ 418,881	$ -
Taxes and assessments receivable	3,951	61,694	184,978	310,734	(7,027)
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 18,237	$ 247,685	$ 387,610	$ 729,615	$ (7,027)
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	71
Due to other governments	18,237	247,685	387,610	729,615	(7,098)
Total Liabilities	$ 18,237	$ 247,685	$ 387,610	$ 729,615	$ (7,027)

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Swim Pool	Soccer Mill Levy	Permissive Levy Great Falls	City of Great Falls	Great Falls Fire Balances
ASSETS					
Cash and cash equivalents	$ 2,218	$ 1,426	$ 9,094	$ 576,975	$ 4,641
Taxes and assessments receivable	114,251	58,307	247,155	1,162,559	13,952
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 116,469	$ 59,733	$ 256,249	$ 1,739,534	$ 18,593
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	116,469	59,733	256,249	1,739,534	18,593
Total Liabilities	$ 116,469	$ 59,733	$ 256,249	$ 1,739,534	$ 18,593

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2011

	Town of Belt	Permissive Medical - Cascade	Town of Cascade	Town of Neihart	Manchester TID
ASSETS					
Cash and cash equivalents	$ 4,491	$ 731	$ 11,530	$ 207	$ 30,135
Taxes and assessments receivable	11,981	723	11,063	3,026	-
Other receivables	-	-	-	-	-
Tax deed land	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	$ 16,472	$ 1,454	$ 22,593	$ 3,233	$ 30,135
LIABILITIES					
Short-term payables	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Due to other governments	16,472	1,454	22,593	3,233	30,135
Total Liabilities	$ 16,472	$ 1,454	$ 22,593	$ 3,233	$ 30,135

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
AGENCY FUNDS
June 30, 2011

	Refunds	Entitlement Clearing	Totals
ASSETS			
Cash and cash equivalents	$ 2	$ -	$ 11,360,526
Taxes and assessments receivable	-	156,938	6,931,969
Other receivables	14,767	-	111,442
Tax deed land	-	-	48,388
Due from other funds	-	-	35,975
Total assets	$ 14,769	$ 156,938	$ 18,488,300
LIABILITIES			
Short-term payables	$ 14,769	$ 153,207	$ 2,454,508
Due to other funds	-	-	35,975
Due to other governments	-	3,731	15,997,817
Total Liabilities	$ 14,769	$ 156,938	$ 18,488,300

(concluded)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
SHERIFF EVIDENCE				
ASSETS				
Cash and cash equivalents	$ 54,000	$ 4,286	$ 16,196	$ 42,090
LIABILITIES				
Short-term payables	$ 54,000	$ 4,286	$ 16,196	$ 42,090
SHERIFF CORONER				
ASSETS				
Cash and cash equivalents	$ 2,464	$ 2,742	$ 1,912	$ 3,294
LIABILITIES				
Short-term payables	$ 2,464	$ 2,742	$ 1,912	$ 3,294
EXTENSION				
ASSETS				
Cash and cash equivalents	$ 4,949	$ -	$ -	$ 4,949
LIABILITIES				
Short-term payables	$ 4,949	$ -	$ -	$ 4,949
EXTENSION COMMUNITY DEVELOPMENT				
ASSETS				
Cash and cash equivalents	$ 2,665	$ 85	$ 586	$ 2,164
LIABILITIES				
Short-term payables	$ 2,665	$ 85	$ 586	$ 2,164
WARRANT CLEARING				
ASSETS				
Cash and cash equivalents	$ 980,968	$ 9,881,184	$ 10,092,398	$ 769,754
LIABILITIES				
Short-term payables	$ 980,968	$ 9,881,184	$ 10,092,398	$ 769,754
PROTESTED TAXES				
ASSETS				
Cash and cash equivalents	$ 1,045,895	$ 2,271,676	$ 2,218,753	$ 1,098,818
Other Receivables	-	800		800
Due from other funds	-	35,975	-	35,975
Total assets	$ 1,045,895	$ 2,308,451	$ 2,218,753	$ 1,135,593
LIABILITIES				
Short-term payables	$ 1,045,895	$ 2,308,451	$ 2,218,753	$ 1,135,593
PROTESTED TAXES - INTEREST				
ASSETS				
Cash and cash equivalents	$ (126,358)	$ 449,971	$ 310,086	$ 13,527
Other Receivables	-	47,709	-	47,709
Total assets	$ (126,358)	$ 497,680	$ 310,086	$ 61,236
LIABILITIES				
Short-term payables	$ (126,358)	$ 497,680	$ 310,086	$ 61,236

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
PUBLIC ADMINISTRATOR				
ASSETS				
Cash and cash equivalents	$ 5,987	$ 11,094	$ 1,761	$ 15,320
LIABILITIES				
Short-term payables	$ 5,987	$ 11,094	$ 1,761	$ 15,320
REDEMPTIONS				
ASSETS				
Cash and cash equivalents	$ 51,432	$ 684,931	$ 642,444	$ 93,919
LIABILITIES				
Short-term payables	$ 51,432	$ 684,931	$ 642,444	$ 93,919
DISTRICT COURT TRUST				
ASSETS				
Cash and cash equivalents	$ 55,109	$ 4,150	$ 21,927	$ 37,332
LIABILITIES				
Short-term payables	$ 55,109	$ 4,150	$ 21,927	$ 37,332
CONSTRUCTION LIEN BOND				
ASSETS				
Cash and cash equivalents	$ 6,129	$ 32	$ 2,089	$ 4,072
LIABILITIES				
Short-term Payables	$ 6,129	$ 32	$ 2,089	$ 4,072
PARTIAL TAX PAYMENTS				
ASSETS				
Cash and cash equivalents	$ 15,002	$ 10,334	$ 5,303	$ 20,033
LIABILITIES				
Short-term payables	$ 15,002	$ 10,334	$ 5,303	$ 20,033
TAX DEED LAND				
ASSETS				
Other receivables	$ 12,178	$ 36,210	$ -	$ 48,388
Tax deed land	60,160	-	11,772	48,388
Total assets	$ 72,338	$ 36,210	$ 11,772	$ 96,776
LIABILITIES				
Short-term payables	$ 72,338	$ 36,210	$ 11,772	$ 96,776
VAUGHN SEWER				
ASSETS				
Taxes and assessments receivable	$ 514	$ -	$ -	$ 514
LIABILITIES				
Due to other governments	$ 514	$ -	$ -	$ 514

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
BLACK EAGLE SEWER				
ASSETS				
Cash and cash equivalents	$ 3,026	$ 102,869	$ 103,654	$ 2,241
Taxes and assessments receivable	12,979	103,078	101,986	14,071
Total assets	$ 16,005	$ 205,947	$ 205,640	$ 16,312
LIABILITIES				
Due to other governments	$ 16,005	$ 205,947	$ 205,640	$ 16,312
BLACK EAGLE WATER				
ASSETS				
Cash and cash equivalents	$ 945	$ 2,974	$ 3,919	$ -
Taxes and assessments receivable	3,162	-	-	3,162
Total assets	$ 4,107	$ 2,974	$ 3,919	$ 3,162
LIABILITIES				
Due to other governments	$ 4,107	$ 2,974	$ 3,919	$ 3,162
CASCADE UTILITIES				
ASSETS				
Cash and cash equivalents	$ -	$ 3,817	$ 3,817	$ -
Taxes and assessments receivable	343	-	3,355	(3,012)
Total assets	$ 343	$ 3,817	$ 7,172	$ (3,012)
LIABILITIES				
Due to other governments	$ 343	$ 462	$ 3,817	$ (3,012)
FORT SHAW IRRIGATION				
ASSETS				
Cash and cash equivalents	$ 36,024	$ 196,950	$ 180,651	$ 52,323
Taxes and assessments receivable	15,644	185,151	195,008	5,787
Total assets	$ 51,668	$ 382,101	$ 375,659	$ 58,110
LIABILITIES				
Due to other governments	$ 51,668	$ 187,269	$ 180,827	$ 58,110
GREENFIELD IRRIGATION				
ASSETS				
Cash and cash equivalents	$ 7,650	$ 246,360	$ 239,666	$ 14,344
Taxes and assessments receivable	10,478	244,329	244,554	10,253
Total assets	$ 18,128	$ 490,689	$ 484,220	$ 24,597
LIABILITIES				
Due to other governments	$ 18,128	$ 246,184	$ 239,715	$ 24,597
WEST GREAT FALLS FLOOD CONTROL				
Cash and cash equivalents	$ 12,484	$ 246,360	$ 245,440	$ 13,404
Taxes and assessments receivable	-	-	39	(39)
Total assets	$ 12,484	$ 246,360	$ 245,479	$ 13,365
LIABILITIES				
Due to other governments	$ 12,484	$ 881	$ -	$ 13,365

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
WEST GREAT FALLS FLOOD CONTROL MAINTENANCE				
ASSETS				
Cash and cash equivalents	$ 49,481	$ 83,957	$ 61,835	$ 71,603
Taxes and assessments receivable	3,685	56,424	58,342	1,767
Total assets	$ 53,166	$ 140,381	$ 120,177	$ 73,370
LIABILITIES				
Due to other governments	$ 53,166	$ 72,016	$ 51,812	$ 73,370
VAUGHN DIKE				
ASSETS				
Cash and cash equivalents	$ 18,647	$ 2,587	$ 3,100	$ 18,134
Taxes and assessments receivable	402	2,520	2,529	393
Total assets	$ 19,049	$ 5,107	$ 5,629	$ 18,527
LIABILITIES				
Due to other governments	$ 19,049	$ 2,577	$ 3,099	$ 18,527
VAUGHN WATER				
ASSETS				
Taxes and assessments receivable	$ 571	$ -	$ -	$ 571
LIABILITIES				
Due to other governments	$ 571	$ -	$ -	$ 571
TAX INCREMENT DISTRICT				
ASSETS				
Cash and cash equivalents	$ (1)	$ 630,941	$ 622,588	$ 8,352
Taxes and assessments receivable	289,524	520,465	816,039	(6,050)
Other receivables	400	-	-	400
Total assets	$ 289,923	$ 1,151,406	$ 1,438,627	$ 2,702
LIABILITIES				
Due to other governments	$ 289,923	$ 511,557	$ 798,778	$ 2,702
BELT FIRE				
ASSETS				
Cash and cash equivalents	$ 24,233	$ 63,858	$ 78,820	$ 9,271
Taxes and assessments receivable	3,787	123,315	123,318	3,784
Total assets	$ 28,020	$ 187,173	$ 202,138	$ 13,055
LIABILITIES				
Due to other governments	$ 28,020	$ 122,861	$ 137,826	$ 13,055
HOMESTEAD ACRES WATER				
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Taxes and assessments receivable	21,960	-	-	21,960
Total assets	$ 21,960	$ -	$ -	$ 21,960
LIABILITIES				
Due to other governments	$ 21,960	$ -	$ -	$ 21,960

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
SUN PRAIRIE WATER				
ASSETS				
Cash and cash equivalents	$ 4,415	$ -	$ -	$ 4,415
LIABILITIES				
Due to other governments	$ 4,415	$ -	$ -	$ 4,415
SUN RIVER CEMETERY				
ASSETS				
Cash and cash equivalents	$ 6,597	$ 10,602	$ 11,719	$ 5,480
Taxes and assessments receivable	2,405	8,604	8,983	2,026
Total assets	$ 9,002	$ 19,206	$ 20,702	$ 7,506
LIABILITIES				
Due to other governments	$ 9,002	$ 10,311	$ 11,807	$ 7,506
BLACK EAGLE FIRE DISTRICT				
ASSETS				
Cash and cash equivalents	$ 64,645	$ 44,065	$ 44,148	$ 64,562
Taxes and assessments receivable	17,954	41,542	45,154	14,342
Total assets	$ 82,599	$ 85,607	$ 89,302	$ 78,904
LIABILITIES				
Due to other governments	$ 82,599	$ 42,045	$ 45,740	$ 78,904
BLACK EAGLE SEWER OPERATION				
ASSETS				
Cash and cash equivalents	$ 58	$ 6,841	$ 6,784	$ 115
Taxes and assessments receivable	565	4,257	4,335	487
Total assets	$ 623	$ 11,098	$ 11,119	$ 602
LIABILITIES				
Due to other governments	$ 623	$ 6,763	$ 6,784	$ 602
SIMMS SEWER				
ASSETS				
Cash and cash equivalents	$ 10,511	$ 26,405	$ 25,363	$ 11,553
Taxes and assessments receivable	6,624	23,904	25,920	4,608
Total assets	$ 17,135	$ 50,309	$ 51,283	$ 16,161
LIABILITIES				
Due to other governments	$ 17,135	$ 24,389	$ 25,363	$ 16,161
CONSERVATION DISTRICT				
ASSETS				
Cash and cash equivalents	$ 1,456	$ 134,897	$ 133,948	$ 2,405
Taxes and assessments receivable	6,775	133,096	134,401	5,470
Total assets	$ 8,231	$ 267,993	$ 268,349	$ 7,875
LIABILITIES				
Short-term payables	$ -	$ 69	$ 69	$ -
Due to other governments	8,231	133,420	133,776	7,875
Total liabilities	$ 8,231	$ 133,489	$ 133,845	$ 7,875

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
PERMISSIVE LEVY TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	$ 5,061	$ 101,377	$ 93,340	$ 13,098
Taxes and assessments receivable	7,649	99,330	102,975	4,004
Total assets	$ 12,710	$ 200,707	$ 196,315	$ 17,102
LIABILITIES				
Short-term payables	$ -	$ 65	$ 65	$ -
Due to other governments	12,710	89,453	85,061	17,102
Total liabilities	$ 12,710	$ 89,518	$ 85,126	$ 17,102
TRANSIT DISTRICT				
ASSETS				
Cash and Cash Equivalents	$ 1,602,714	$ 4,912,291	$ 4,453,406	$ 2,061,599
Taxes and assessments receivable	105,674	1,259,892	1,266,741	98,825
Total assets	$ 1,708,388	$ 6,172,183	$ 5,720,147	$ 2,160,424
LIABILITIES				
Short-term payables	$ -	$ 831	$ 831	$ -
Due to other governments	1,708,388	4,916,427	4,464,391	2,160,424
Total liabilities	$ 1,708,388	$ 4,917,258	$ 4,465,222	$ 2,160,424
NORTH CENTRAL LEARNING RESOURCES				
ASSETS				
Cash and cash equivalents	$ 91,665	$ 691,708	$ 701,615	$ 81,758
LIABILITIES				
Due to other governments	$ 91,665	$ 691,708	$ 701,615	$ 81,758
UPPER/LOWER RIVER ROAD				
ASSETS				
Cash and cash equivalents	$ 607	$ 10,351	$ 9,195	$ 1,763
Taxes and assessments receivable	456	9,373	10,211	(382)
Total assets	$ 1,063	$ 19,724	$ 19,406	$ 1,381
LIABILITIES				
Due to other governments	$ 1,063	$ 9,514	$ 9,196	$ 1,381
SEARCH AND RESCUE				
ASSETS				
Cash and cash equivalents	$ 771	$ 71,626	$ 71,201	$ 1,196
Taxes and assessments receivable	4,033	40,669	41,998	2,704
Total assets	$ 4,804	$ 112,295	$ 113,199	$ 3,900
LIABILITIES				
Due to other governments	$ 4,804	$ 112,295	$ 113,199	$ 3,900
GORE HILL FIRE				
ASSETS				
Cash and cash equivalents	$ 3,103	$ 69,662	$ 67,661	$ 5,104
Taxes and assessments receivable	3,095	68,175	69,496	1,774
Total assets	$ 6,198	$ 137,837	$ 137,157	$ 6,878
LIABILITIES				
Due to other governments	$ 6,198	$ 68,537	$ 67,857	$ 6,878

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
SAND COULEE FIRE				
ASSETS				
Cash and cash equivalents	$ 7,271	$ 78,570	$ 68,795	$ 17,046
Taxes and assessments receivable	21,124	71,083	78,555	13,652
Total assets	$ 28,395	$ 149,653	$ 147,350	$ 30,698
LIABILITIES				
Due to other governments	$ 28,395	$ 72,208	$ 69,905	$ 30,698
SIMMS FIRE				
ASSETS				
Cash and cash equivalents	$ 1,953	$ 17,033	$ 15,838	$ 3,148
Taxes and assessments receivable	1,584	15,525	17,370	(261)
Total assets	$ 3,537	$ 32,558	$ 33,208	$ 2,887
LIABILITIES				
Due to other governments	$ 3,537	$ 15,713	$ 16,363	$ 2,887
STOCKETT FIRE				
ASSETS				
Cash and cash equivalents	$ 998	$ 12,046	$ 10,184	$ 2,860
Taxes and assessments receivable	5,085	10,620	11,790	3,915
Total assets	$ 6,083	$ 22,666	$ 21,974	$ 6,775
LIABILITIES				
Due to other governments	$ 6,083	$ 11,011	$ 10,319	$ 6,775
ULM FIRE				
ASSETS				
Cash and cash equivalents	$ 1,784	$ 38,994	$ 33,394	$ 7,384
Taxes and assessments receivable	5,762	34,634	38,798	1,598
Total assets	$ 7,546	$ 73,628	$ 72,192	$ 8,982
LIABILITIES				
Due to other governments	$ 7,546	$ 35,181	$ 33,745	$ 8,982
VAUGHN FIRE				
ASSETS				
Cash and cash equivalents	$ 16,593	$ 146,631	$ 113,981	$ 49,243
Taxes and assessments receivable	47,071	120,536	145,851	21,756
Total assets	$ 63,664	$ 267,167	$ 259,832	$ 70,999
LIABILITIES				
Due to other governments	$ 63,664	$ 124,683	$ 117,348	$ 70,999
FORT SHAW FIRE				
ASSETS				
Cash and cash equivalents	$ 1,659	$ 20,317	$ 16,632	$ 5,344
Taxes and assessments receivable	3,245	17,850	20,350	745
Total assets	$ 4,904	$ 38,167	$ 36,982	$ 6,089
LIABILITIES				
Due to other governments	$ 4,904	$ 18,142	$ 16,957	$ 6,089

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
MONARCH RURAL FIRE				
ASSETS				
Cash and cash equivalents	$ 2,727	$ 27,531	$ 26,452	$ 3,806
Taxes and assessments receivable	3,136	26,130	28,404	862
Total assets	$ 5,863	$ 53,661	$ 54,856	$ 4,668
LIABILITIES				
Due to other governments	$ 5,863	$ 26,361	$ 27,556	$ 4,668
BLACK EAGLE RURAL FIRE				
ASSETS				
Cash and cash equivalents	$ 4,990	$ 45,912	$ 38,283	$ 12,619
Taxes and assessments receivable	13,005	38,250	44,853	6,402
Total assets	$ 17,995	$ 84,162	$ 83,136	$ 19,021
LIABILITIES				
Due to other governments	$ 17,995	$ 39,762	$ 38,736	$ 19,021
DEERBORN FIRE				
ASSETS				
Cash and cash equivalents	$ 11,864	$ 49,864	$ 46,574	$ 15,154
Taxes and assessments receivable	3,765	35,775	37,560	1,980
Total assets	$ 15,629	$ 85,639	$ 84,134	$ 17,134
LIABILITIES				
Due to other governments	$ 15,629	$ 48,514	$ 47,009	$ 17,134
CASCADE FIRE				
ASSETS				
Cash and cash equivalents	$ 1,026	$ 20,808	$ 18,313	$ 3,521
Taxes and assessments receivable	2,160	19,260	20,790	630
Total assets	$ 3,186	$ 40,068	$ 39,103	$ 4,151
LIABILITIES				
Due to other governments	$ 3,186	$ 19,458	$ 18,493	$ 4,151
SUN RIVER FIRE				
ASSETS				
Cash and cash equivalents	$ 1,200	$ 29,981	$ 25,458	$ 5,723
Taxes and assessments receivable	3,600	28,875	29,775	2,700
Total assets	$ 4,800	$ 58,856	$ 55,233	$ 8,423
LIABILITIES				
Due to other governments	$ 4,800	$ 29,081	$ 25,458	$ 8,423
SINGLE MOVING/SPEC. MOVING EQUIPMENT				
ASSETS				
Cash and cash equivalents	$ 1,140	$ 16	$ -	$ 1,156
LIABILITIES				
Due to other governments	$ 1,140	$ 16	$ -	$ 1,156

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
JP FINES & FORFEITURES 50%				
ASSETS				
Cash and cash equivalents	$ 22,312	$ 255,173	$ 257,309	$ 20,176
LIABILITIES				
Due to other governments	$ 22,312	$ 255,173	$ 257,309	$ 20,176
COURT INFORMATION TECHNOLOGY				
ASSETS				
Cash and cash equivalents	$ 13,728	$ 145,194	$ 148,418	$ 10,504
LIABILITIES				
Due to other governments	$ 13,728	$ 145,194	$ 148,418	$ 10,504
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	$ 20,710	$ 199,176	$ 201,669	$ 18,217
LIABILITIES				
Due to other governments	$ 20,710	$ 199,176	$ 201,669	$ 18,217
PETITION FOR ADOPTION				
ASSETS				
Cash and cash equivalents	$ 600	$ 2,850	$ 3,225	$ 225
LIABILITIES				
Due to other governments	$ 600	$ 2,850	$ 3,225	$ 225
ACTIONS OR PROCEEDINGS				
ASSETS				
Cash and cash equivalents	$ 8,190	$ 76,860	$ 79,920	$ 5,130
LIABILITIES				
Due to other governments	$ 8,190	$ 76,860	$ 79,920	$ 5,130
DISSOULUTION OF MARRIAGE				
ASSETS				
Cash and cash equivalents	$ 4,590	$ 58,480	$ 57,800	$ 5,270
LIABILITIES				
Due to other governments	$ 4,590	$ 58,480	$ 57,800	$ 5,270
LEGAL SEPARATION, PETITION				
ASSETS				
Cash and cash equivalents	$ 150	$ 1,050	$ 1,200	$ -
LIABILITIES				
Due to other governments	$ 150	$ 1,050	$ 1,200	$ -
FINES				
ASSETS				
Cash and cash equivalents	$ 1,170	$ 17,111	$ 17,746	$ 535
LIABILITIES				
Due to other governments	$ 1,170	$ 17,111	$ 17,746	$ 535

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
LAW ENFORCEMENT ACT				
ASSETS				
Cash and cash equivalents	$ 7,506	$ 84,802	$ 86,316	$ 5,992
LIABILITIES				
Due to other governments	$ 7,506	$ 84,802	$ 86,316	$ 5,992
FAMILY INTERVENTION				
ASSETS				
Cash and cash equivalents	$ 793	$ 8,671	$ 8,567	$ 897
LIABILITIES				
Due to other governments	$ 793	$ 8,671	$ 8,567	$ 897
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	$ 7,859	$ 788,721	$ 796,580	$ -
Taxes and assessments receivable	302,170	789,596	879,160	212,606
Total assets	$ 310,029	$ 1,578,317	$ 1,675,740	$ 212,606
LIABILITIES				
Short-term payables	$ (5,253)	$ 5,253	$ -	$ -
Due to other funds	-	2,688	-	2,688
Due to other governments	315,282	785,751	891,115	209,918
Total liabilities	$ 310,029	$ 793,692	$ 891,115	$ 212,606
UNIVERSITY MILL - NON LEVY				
ASSETS				
Cash and cash equivalents	$ 32	$ 5,033	$ 4,862	$ 203
LIABILITIES				
Due to other governments	$ 32	$ 5,033	$ 4,862	$ 203
TAX INCREMENT DISTRICT UNIVERSITY				
ASSETS				
Cash and cash equivalents	$ 1	$ 14,947	$ 14,313	$ 635
Taxes and assessments receivable	10,520	9,807	17,865	2,462
Total assets	$ 10,521	$ 24,754	$ 32,178	$ 3,097
LIABILITIES				
Due to other governments	$ 10,521	$ 10,189	$ 17,613	$ 3,097

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
STATE EQUALIZATION AID AV TAX				
ASSETS				
Cash and cash equivalents	$ 52,411	$ 5,307,703	$ 5,360,114	$ -
Taxes and assessments receivable	1,173,039	5,264,821	5,927,061	510,799
Total assets	$ 1,225,450	$ 10,572,524	$ 11,287,175	$ 510,799
LIABILITIES				
Due to other funds	$ -	$ 14,208	$ -	$ 14,208
Due to other governments	1,225,450	5,238,842	5,967,701	496,591
Total liabilities	$ 1,225,450	$ 5,253,050	$ 5,967,701	$ 510,799
STATE EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	$ 212	$ 37,625	$ 36,481	$ 1,356
LIABILITIES				
Due to other governments	$ 212	$ 37,625	$ 36,481	$ 1,356
ELEMENTARY EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	$ 24,360	$ 4,397,543	$ 4,417,462	$ 4,441
Taxes and assessments receivable	943,513	4,366,186	4,889,849	419,850
Total assets	$ 967,873	$ 8,763,729	$ 9,307,311	$ 424,291
LIABILITIES				
Due to other funds	$ -	$ 11,163	$ -	$ 11,163
Due to other governments	967,873	4,918,228	5,472,973	413,128
Total liabilities	$ 1,225,450	$ 4,929,391	$ 5,472,973	$ 424,291
ELEMENTARY EQUALIZATION NON-LEVY				
ASSETS				
Cash and cash equivalents	$ 99	$ 55,613	$ 54,925	$ 787
Taxes and assessments receivable	11,832	-	-	11,832
Total assets	$ 11,931	$ 55,613	$ 54,925	$ 12,619
LIABILITIES				
Due to other governments	$ 11,931	$ 55,613	$ 54,925	$ 12,619
HIGH SCHOOL EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	$ 16,239	$ 2,911,441	$ 2,924,987	$ 2,693
Taxes and assessments receivable	655,782	2,895,652	3,259,899	291,535
Total assets	$ 672,021	$ 5,807,093	$ 6,184,886	$ 294,228
LIABILITIES				
Due to other funds	$ -	$ 6,769	$ -	$ 6,769
Due to other governments	672,021	2,881,367	3,265,929	287,459
Total liabilities	$ 672,021	$ 2,888,136	$ 3,265,929	$ 294,228
HIGH SCHOOL EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	$ 135	$ 33,991	$ 33,601	$ 525
LIABILITIES				
Due to other governments	$ 135	$ 33,991	$ 33,601	$ 525

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
VO-TECH MILLAGE AV TAX				
ASSETS				
Cash and cash equivalents	$ 1,965	$ 197,836	$ 199,373	$ 428
Taxes and assessments receivable	44,558	197,429	222,131	19,856
Total assets	$ 46,523	$ 395,265	$ 421,504	$ 20,284
LIABILITIES				
Due to other funds	$ -	$ 1,076	$ -	$ 1,076
Due to other governments	46,523	196,412	223,727	19,208
Total liabilities	$ 672,021	$ 197,488	$ 223,727	$ 20,284
VO-TECH MILLAGE - NON-LEVY				
ASSETS				
Cash and cash equivalents	$ 8	$ 1,411	$ 1,368	$ 51
LIABILITIES				
Due to other governments	$ 8	$ 1,411	$ 1,368	$ 51
MONTANA LAND INFORMATION				
ASSETS				
Cash and cash equivalents	$ 5,673	$ 59,556	$ 60,295	$ 4,934
Short-term receivables	4,079	37,182	41,883	(622)
Total assets	$ 9,752	$ 96,738	$ 102,178	$ 4,312
LIABILITIES				
Due to other governments	$ 9,752	$ 54,855	$ 60,295	$ 4,312
FOREST FIRE				
ASSETS				
Cash and cash equivalents	$ -	$ 21,607	$ 21,587	$ 20
Taxes and assessments receivable	745	21,136	21,467	414
Total assets	$ 745	$ 42,743	$ 43,054	$ 434
LIABILITIES				
Due to other governments	$ 745	$ 21,276	$ 21,587	$ 434
SCHOOL DISTRICT #1				
ASSETS				
Cash and cash equivalents	$ 1,563,941	$ 28,250,317	$ 28,110,209	$ 1,704,049
Taxes and assessments receivable	3,247,190	20,220,959	21,076,265	2,391,884
Total assets	$ 4,811,131	$ 48,471,276	$ 49,186,474	$ 4,095,933
LIABILITIES				
Due to other governments	$ 4,811,131	$ 28,303,018	$ 29,018,216	$ 4,095,933
SCHOOL DISTRICT #3				
ASSETS				
Cash and cash equivalents	$ 491,141	$ 4,550,877	$ 4,536,197	$ 505,821
Taxes and assessments receivable	176,712	1,344,497	1,403,335	117,874
Total assets	$ 667,853	$ 5,895,374	$ 5,939,532	$ 623,695
LIABILITIES				
Due to other governments	$ 667,853	$ 4,518,280	$ 4,562,438	$ 623,695

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
SCHOOL DISTRICT #5				
ASSETS				
Cash and cash equivalents	$ 670,178	$ 3,760,344	$ 3,673,173	$ 757,349
Taxes and assessments receivable	88,341	76,468	77,795	87,014
Total assets	$ 758,519	$ 3,836,812	$ 3,750,968	$ 844,363
LIABILITIES				
Due to other governments	$ 758,519	$ 3,764,461	$ 3,678,617	$ 844,363
SCHOOL DISTRICT #29				
ASSETS				
Cash and cash equivalents	$ 711,277	$ 4,212,880	$ 4,150,448	$ 773,709
Taxes and assessments receivable	374,406	1,702,476	1,958,889	117,993
Total assets	$ 1,085,683	$ 5,915,356	$ 6,109,337	$ 891,702
LIABILITIES				
Due to other governments	$ 1,085,683	$ 4,210,182	$ 4,404,163	$ 891,702
SCHOOL DISTRICT #55				
ASSETS				
Cash and cash equivalents	$ 815,366	$ 4,466,907	$ 4,337,657	$ 944,616
Taxes and assessments receivable	118,258	895,494	939,892	73,860
Total assets	$ 933,624	$ 5,362,401	$ 5,277,549	$ 1,018,476
LIABILITIES				
Due to other governments	$ 933,624	$ 4,432,195	$ 4,347,343	$ 1,018,476
SCHOOL DISTRICT #74				
ASSETS				
Cash and cash equivalents	$ 232,845	$ 1,469,407	$ 1,444,089	$ 258,163
Taxes and assessments receivable	91,132	431,552	472,177	50,507
Total assets	$ 323,977	$ 1,900,959	$ 1,916,266	$ 308,670
LIABILITIES				
Due to other governments	$ 323,977	$ 1,447,311	$ 1,462,618	$ 308,670
SCHOOL DISTRICT #85				
ASSETS				
Cash and cash equivalents	$ 196,374	$ 937,811	$ 938,621	$ 195,564
Taxes and assessments receivable	49,865	344,851	347,515	47,201
Total assets	$ 246,239	$ 1,282,662	$ 1,286,136	$ 242,765
LIABILITIES				
Due to other governments	$ 246,239	$ 941,670	$ 945,144	$ 242,765
SCHOOL DISTRICT #95				
ASSETS				
Cash and cash equivalents	$ 15,122	$ 153,077	$ 153,913	$ 14,286
Taxes and assessments receivable	5,972	99,778	101,799	3,951
Total assets	$ 21,094	$ 252,855	$ 255,712	$ 18,237
LIABILITIES				
Due to other governments	$ 21,094	$ 152,609	$ 155,466	$ 18,237

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
HIGH SCHOOL TRANSPORTATION				
ASSETS				
Cash and cash equivalents	$ 130,150	$ 819,652	$ 763,811	$ 185,991
Taxes and assessments receivable	95,624	749,619	783,549	61,694
Total assets	$ 225,774	$ 1,569,271	$ 1,547,360	$ 247,685
LIABILITIES				
Due to other governments	$ 225,774	$ 820,070	$ 798,159	$ 247,685
HIGH SCHOOL RETIREMENT				
ASSETS				
Cash and cash equivalents	$ 157,154	$ 3,153,452	$ 3,107,974	$ 202,632
Taxes and assessments receivable	292,252	1,805,504	1,912,778	184,978
Total assets	$ 449,406	$ 4,958,956	$ 5,020,752	$ 387,610
LIABILITIES				
Due to other governments	$ 449,406	$ 3,134,247	$ 3,196,043	$ 387,610
ELEMENTARY RETIREMENT				
ASSETS				
Cash and cash equivalents	$ 335,350	$ 5,717,129	$ 5,633,598	$ 418,881
Taxes and assessments receivable	499,699	3,364,631	3,553,596	310,734
Total assets	$ 835,049	$ 9,081,760	$ 9,187,194	$ 729,615
LIABILITIES				
Due to other governments	$ 835,049	$ 5,688,344	$ 5,793,778	$ 729,615
AIRPORT TID CITY OF GF				
ASSETS				
Cash and cash equivalents	$ (547)	$ 5,164	$ 4,617	$ -
Taxes and assessments receivable	(56)	1,035	8,006	(7,027)
Total assets	$ (603)	$ 6,199	$ 12,623	$ (7,027)
LIABILITIES				
Due to other governments	$ (603)	$ 469	$ 6,893	$ (7,027)
SWIMMING POOL				
ASSETS				
Cash and cash equivalents	$ (46,133)	$ 290,113	$ 241,762	$ 2,218
Taxes and assessments receivable	94,585	310,541	290,875	114,251
Total assets	$ 48,452	$ 600,654	$ 532,637	$ 116,469
LIABILITIES				
Due to other governments	$ 48,452	$ 309,854	$ 241,837	$ 116,469
SOCCER MILL LEVY				
ASSETS				
Cash and cash equivalents	$ 1,290	$ 183,930	$ 183,794	$ 1,426
Taxes and assessments receivable	46,215	196,490	184,398	58,307
Total assets	$ 47,505	$ 380,420	$ 368,192	$ 59,733
LIABILITIES				
Due to other governments	$ 47,505	$ 195,877	$ 183,649	$ 59,733

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
PERMISSIVE LEVY GREAT FALLS				
ASSETS				
Cash and cash equivalents	$ 9,596	$ 1,171,664	$ 1,172,166	$ 9,094
Taxes and assessments receivable	178,349	1,245,969	1,177,163	247,155
Total assets	$ 187,945	$ 2,417,633	$ 2,349,329	$ 256,249
LIABILITIES				
Due to other governments	$ 187,945	$ 1,173,951	$ 1,105,647	$ 256,249
CITY OF GREAT FALLS				
ASSETS				
Cash and cash equivalents	$ 297,930	$ 19,588,727	$ 19,309,682	$ 576,975
Taxes and assessments receivable	1,222,318	18,494,716	18,554,475	1,162,559
Total assets	$ 1,520,248	$ 38,083,443	$ 37,864,157	$ 1,739,534
LIABILITIES				
Due to other governments	$ 1,520,248	$ 19,633,561	$ 19,414,275	$ 1,739,534
GREAT FALLS FIRE BALANCES				
ASSETS				
Cash and cash equivalents	$ 2,893	$ 190,794	$ 189,046	$ 4,641
Taxes and assessments receivable	22,483	181,514	190,045	13,952
Total assets	$ 25,376	$ 372,308	$ 379,091	$ 18,593
LIABILITIES				
Due to other governments	$ 25,376	$ 183,723	$ 190,506	$ 18,593
TOWN OF BELT				
ASSETS				
Cash and cash equivalents	$ 3,723	$ 111,509	$ 110,741	$ 4,491
Taxes and assessments receivable	12,995	98,352	99,366	11,981
Total assets	$ 16,718	$ 209,861	$ 210,107	$ 16,472
LIABILITIES				
Due to other governments	$ 16,718	$ 111,708	$ 111,954	$ 16,472
PERMISSIVE MEDICAL LEVY - CASCADE				
ASSETS				
Cash and cash equivalents	$ 38	$ 7,085	$ 6,392	$ 731
Taxes and assessments receivable	1,245	6,716	7,238	723
Total assets	$ 1,283	$ 13,801	$ 13,630	$ 1,454
LIABILITIES				
Due to other governments	$ 1,283	$ 6,793	$ 6,622	$ 1,454
TOWN OF CASCADE				
ASSETS				
Cash and cash equivalents	$ 2,163	$ 115,180	$ 105,813	$ 11,530
Taxes and assessments receivable	24,735	88,263	101,935	11,063
Total assets	$ 26,898	$ 203,443	$ 207,748	$ 22,593
LIABILITIES				
Due to other governments	$ 26,898	$ 105,751	$ 110,056	$ 22,593

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

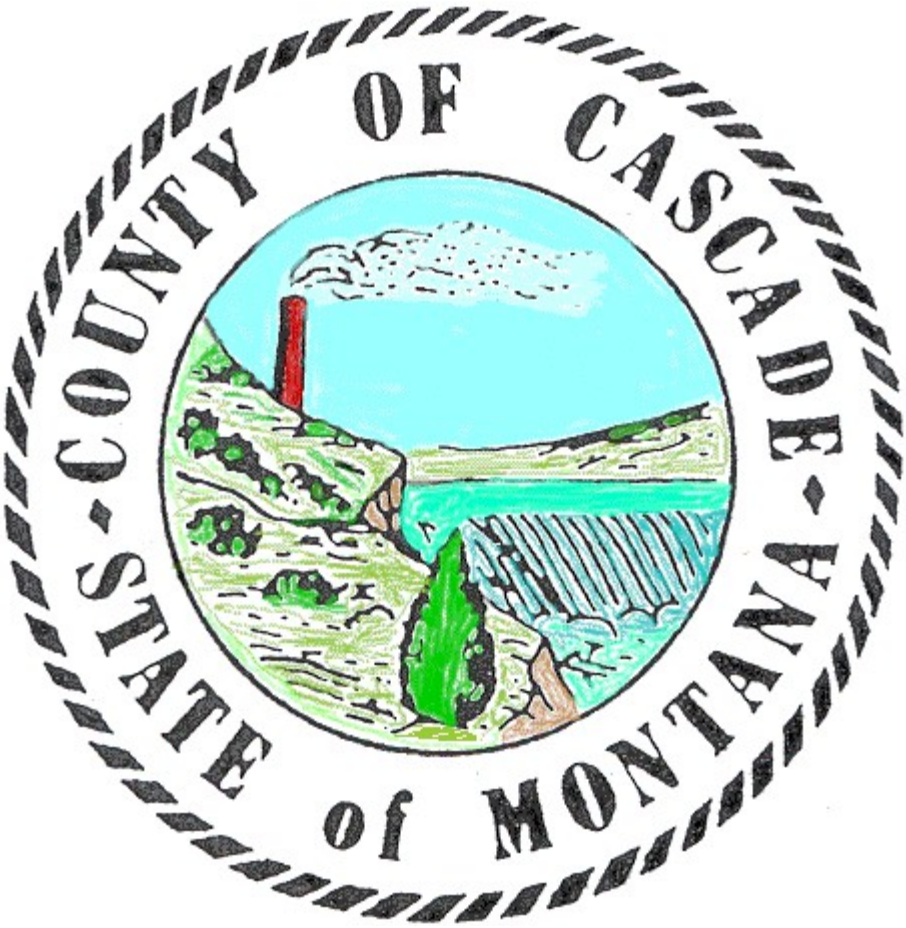
	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
TOWN OF NEIHART				
ASSETS				
Cash and cash equivalents	$ 535	$ 26,168	$ 26,496	$ 207
Taxes and assessments receivable	3,328	24,128	24,430	3,026
Total assets	$ 3,863	$ 50,296	$ 50,926	$ 3,233
LIABILITIES				
Due to other governments	$ 3,863	$ 26,094	$ 26,724	$ 3,233
MANCHESTER TID				
ASSETS				
Cash and cash equivalents	$ 749	$ 29,386	$ -	$ 30,135
Taxes and assessments receivable	-	29,386	29,386	-
Total assets	$ 749	$ 58,772	$ 29,386	$ 30,135
LIABILITIES				
Due to other governments	$ 749	$ 29,386	$ -	$ 30,135
REFUNDS				
ASSETS				
Cash and cash equivalents	$ (756)	$ 46,032	$ 45,274	$ 2
Other receivables	8,939	45,155	39,327	14,767
Total assets	$ 8,183	$ 91,187	$ 84,601	$ 14,769
LIABILITIES				
Short-term payables	$ 8,183	$ 51,860	$ 45,274	$ 14,769
INTEREST INVESTMENT				
ASSETS				
Cash and cash equivalents	$ -	$ 58,803	$ 58,803	$ -
LIABILITIES				
Short-term payables	$ -	$ 58,803	$ 58,803	$ -
ENTITLEMENT LEVY CLEARING				
ASSETS				
Cash and cash equivalents	$ -	$ 2,251,559	$ 2,251,559	$ -
Taxes and assessments receivable	232,666	1,592,476	1,668,204	156,938
Total assets	$ 232,666	$ 3,844,035	$ 3,919,763	$ 156,938
LIABILITIES				
Short-term payables	$ 229,742	$ 2,237,662	$ 2,314,197	$ 153,207
Due to other governments	2,924	1,702	895	3,731
Total liabilities	$ 232,666	$ 2,239,364	$ 2,315,092	$ 156,938

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	$ 9,874,653	$ 117,719,055	$ 116,233,182	$ 11,360,526
Taxes and assessments receivable	10,648,781	70,193,211	73,910,023	6,931,969
Other receivables	25,597	167,055	81,210	111,442
Tax deed land	60,160	-	11,772	48,388
Due from other funds	-	35,975	-	35,975
Total assets	$ 20,609,191	$ 188,115,296	$ 190,236,187	$ 18,488,300
LIABILITIES				
Short-term payables	$ 2,403,254	$ 15,737,682	$ 15,686,428	$ 2,454,508
Due to other funds	-	35,975	-	35,975
Due to other governments	18,205,937	102,179,381	104,387,501	15,997,817
Total liabilities	$ 20,609,191	$ 117,953,038	$ 120,073,929	$ 18,488,300

(concluded)


COUNTY OF CASCADE
STATE of MONTANA

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.

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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. 286

Revenue Capacity
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. 291

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. 295

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. 299

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. 301

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

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	31,326,472
Restricted	695,245	1,147,573	8,770,724	8,885,414	6,159,168	5,507,900	5,505,505	2,285,312	207,637
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	9,149,792
Total governmental activities net assets	$ 25,118,056	$ 27,758,548	$ 29,514,381	$ 29,928,201	$ 30,198,415	$ 37,615,128	$ 37,724,343	$ 39,930,465	$ 40,683,901
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	$ 8,813,094
Restricted	159,115	159,115	-	-	-	-	-	-	15,288
Unrestricted	232,125	290,940	228,939	(133,054)	(16,599)	(58,066)	(332,279)	(527,164)	(2,366,616)
Total business-type activities net assets	$ 9,573,987	$ 9,185,468	$ 9,054,406	$ 8,604,952	$ 8,510,593	$ 8,224,119	$ 7,413,552	$ 7,118,162	$ 6,461,766
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	$ 38,994,566
Restricted	854,360	1,306,688	8,770,724	8,885,414	6,159,168	5,507,900	5,507,900	5,507,900	222,925
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	7,928,176
Total primary government net assets	$ 34,692,043	$ 36,944,016	$ 38,568,787	$ 38,533,153	$ 38,709,008	$ 45,839,247	$ 45,839,247	$ 45,839,247	$ 47,145,667

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

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	$ 6,956,149
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	12,945,329
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	5,381,196
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	5,663,473
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	2,689,933
Culture and recreation	554,713	464,432	455,192	449,212	471,825	586,395	649,725	617,687	603,265
Housing and community development	133,284	215,894	146,645	169,507	211,696	288,721	323,017	293,170	445,624
Conservation of natural resources	41,889	36,539	39,300	40,334	41,137	29,786	26,898	21,908	73,856
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	280,175
Total governmental activities expenses	24,509,720	24,973,082	27,339,037	29,506,389	29,043,335	31,543,298	35,834,696	33,777,407	35,039,000
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	3,859,427
Solid Waste	1,264,564	513,105	535,224	602,413	621,729	645,919	817,370	832,258	1,010,212
Water Operating	-	-	41,318	41,057	47,150	47,944	46,120	37,154	46,250
Total business-type activities expenses	1,806,539	3,944,555	4,304,409	4,884,471	4,838,720	4,822,246	5,255,107	4,731,941	4,915,889
Total primary government expenses	$ 26,316,259	$ 28,917,637	$ 31,643,446	$ 34,390,860	$ 33,882,055	$ 36,365,544	$ 41,089,803	$ 38,509,348	$ 39,954,889
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	$ 1,163,908
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	6,489,065
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	2,744,401
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	5,924,425
Capital grants and contributions	59,776	14,559	350,930	187,776	-	480,752	8,087	943,010	497,530
Total governmental activities program revenue	11,348,935	12,237,965	13,863,915	14,567,199	13,041,518	14,062,893	16,290,549	16,446,393	16,819,329
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	2,401,676
Solid Waste	467,013	591,176	511,325	479,519	532,013	572,766	695,344	976,484	847,347
Water Operating	-	-	49,901	50,974	51,839	53,371	48,127	47,957	47,160
Capital grants and contributions	-	-	-	-	-	-	-	224,448	14,306
Total business-type activities program revenues	864,768	2,722,749	2,933,994	3,095,506	3,384,040	3,200,836	3,549,855	3,691,555	3,310,489
Total primary government program revenues	$ 12,213,703	$ 14,960,714	$ 16,797,909	$ 17,662,705	$ 16,425,558	$ 17,263,729	$ 19,840,404	$ 20,137,948	$ 20,129,818
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)	$ (18,219,671)
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)	(1,605,400)
Total primary government net expense	$ (14,102,556)	$ (13,956,923)	$ (14,845,537)	$ (16,728,155)	$ (17,456,497)	$ (19,101,815)	$ (21,249,399)	$ (18,371,400)	$ (19,825,071)

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

	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Revenues and other Changes in Net Assets									
Governmental actitities:									
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	$ 18,908,483
Licenses and permits	118,440	-	-	-	-	-	-	1,058,262	6,586
Intergovernmental	500,784	1,120,614	774,147	600,416	513,486	552,159	1,256,786	59,225	1,148,397
Investment earnings	259,047	131,616	337,320	617,448	826,626	606,848	198,436	238,794	73,708
Miscellaneous	574,446	559,905	622,346	826,409	814,500	875,645	397,273	363,924	473,789
Transfers	(9,939,813)	(829,557)	(1,225,887)	(1,330,970)	(1,357,289)	(1,318,052)	(776,369)	(744,715)	(948,982)
Total governmental activities	3,998,037	15,375,609	15,205,324	15,353,005	16,272,469	21,007,322	19,697,798	19,537,137	19,661,981
Business-type activities:									
Investment earnings	2,829	3,730	13,466	8,523	9,505	8,850	5,430	281	189
Gain on sale of assets	-	-	-	18	556	-	-	-	(167)
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	948,982
Total business-type activities	9,942,642	833,287	1,239,353	1,339,511	1,367,350	1,327,906	894,686	744,996	949,004
Total primary government	$ 13,940,679	$ 16,208,896	$ 16,444,677	$ 16,692,516	$ 17,639,819	$ 22,335,228	$ 20,592,484	$ 20,282,133	$ 20,610,985
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	$ 1,442,310
Business-type activities	9,000,871	(388,519)	(131,062)	(449,454)	(87,330)	(293,504)	(810,566)	(295,390)	(656,396)
Total primary government	$ (161,877)	$ 2,251,973	$ 1,599,140	$ (35,639)	$ 183,322	$ 3,233,413	$ (656,915)	$ 1,910,733	$ 785,914

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	990,389	872,743
Assigned	-	-	-	-	-	-	-	-	430,638	336,905
Unassigned	2,902,786	2,445,623	4,128,239	3,891,536	3,413,087	3,313,091	2,518,066	3,313,091	288,885	435,636
Total General Fund	$ 2,902,786	$ 2,445,623	$ 4,128,239	$ 3,891,536	$ 3,413,087	$ 3,313,091	$ 2,518,066	$ 3,313,091	$ 1,709,912	$ 1,645,284
All other governmental funds										
Nonspendable reported in:										
Special revenue funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 239,036	$ 220,430
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Restricted reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	672,751	190,082
Debt service funds	-	-	-	-	-	-	-	-	19,707	17,555
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Committed reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	1,840,745	2,059,342
Debt service funds	-	-	-	-	-	-	-	-	-	137,147
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	2,136,736
Debt service funds	849,703	660,779	1,097,448	522,217	614,746	277,742	831,068	277,742	561,869	395,865
Capital projects funds	14,957	14,957	15,671	818,635	2,029,777	1,212,484	1,028,305	1,212,484	821,404	1,076,755
Unassigned reported in:										
Special revenue funds	8,462,086	8,189,647	7,689,967	-	-	-	-	-	(2,660,825)	(932,639)
Debt service funds	-	-	-	-	-	-	-	-	-	(5,039)
Capital projects funds	1,184,710	907,111	1,043,589	-	-	-	-	-	(88,564)	-
Total all other governmental funds	$ 10,511,456	$ 9,772,494	$ 9,846,675	$ 8,770,724	$ 8,885,414	$ 5,454,666	$ 5,507,900	$ 5,454,666	$ 3,332,942	$ 5,296,234

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									
Revenues	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**
Taxes and Special Assessments	$ 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	20,430,255
Licenses and permits	85,327	118,440	98,986	114,237	112,355	105,429	102,560	93,651	125,950	125,307
Intergovernmental	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	8,145,074
Charges for services	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	8,477,477
Fines	553,976	454,054	445,686	500,217	519,944	503,103	1,411,362	476,136	399,344	406,848
Investment earnings	718,010	259,047	120,352	298,344	516,215	679,334	615,777	140,863	22,919	38,987
Miscellaneous	678,872	542,768	559,905	654,797	826,409	815,700	1,556,709	1,052,588	696,109	1,005,942
Internal Services	-	-	49,439	6,738	36,872	40,648	34,288	48,557	48,129	67,591
Total revenues	28,115,057	25,272,000	28,570,452	29,802,974	31,236,385	31,170,536	42,154,633	36,588,354	36,031,606	38,697,481
Expenditures										
General government	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	6,473,281
Public Safety	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	11,741,167
Public Works	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	4,693,466
Public Health	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	5,315,606
Social and Economic Services	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	2,475,315
Culture and Recreation	1,020,226	559,248	464,395	456,482	448,690	470,388	3,719,144	637,605	506,637	581,268
Housing and Community Development	135,926	133,084	215,353	149,547	170,999	209,640	272,992	294,663	270,972	413,355
Conservation of Natural Resources	33,740	42,189	36,449	40,524	40,745	40,829	28,853	25,194	21,215	71,109
Micellaneous	384,835	495,454	300,511	329,851	307,231	296,270	1,688,191	389,373	408,918	540,529
Capital Outlay	1,249,597	1,013,302	673,982	1,303,344	643,296	1,771,017	923,758	3,637,986	1,328,394	1,132,104
Debt Service										
Principal	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	1,452,580
Interest	734,733	755,096	714,929	665,367	472,174	436,828	385,199	327,470	349,699	267,185
Total expenditures	27,887,569	25,749,465	26,654,784	29,776,543	30,471,727	32,539,021	37,770,630	39,799,130	36,821,678	35,156,965
Excess of revenues over (under) expenditures	227,488	(477,465)	1,915,668	26,431	764,658	(1,368,485)	4,384,003	(3,210,776)	(790,072)	3,540,516
Other financing sources (uses)										
Transfers in	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	4,944,994
Transfers out	(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)	(6,218,209)
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	424,000	36,350	935,357	-	318,332	-	-	1,731,557	1,127,337	211,127
Sale of capital assets	1,743	42,381	1,042	11,170	9,341	1,279	-	-	-	203,854
Total other financing sources (uses)	(2,017)	(718,659)	(158,871)	(1,364,716)	(1,128,422)	(1,457,319)	-	762,645	359,958	(858,234)
Net change in fund balances	$ 225,471	$ (1,196,124)	$ 1,756,797	$ (1,338,285)	$ (363,764)	$ (2,825,804)	$ 4,384,003	$ (2,448,131)	$ (430,114)	$ 2,682,282
Debt service as a percentage of noncapital expenditures	7.73%	8.19%	11.99%	8.78%	6.18%	11.40%	9.45%	9.86%	7.07%	5.32%

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

	Real Property		Personal Property		Mobile Homes		Total Property			
Fiscal Year Ended June 30	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Ratio of Taxable Assessed Value to Total Market	Direct Mills Applied
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%	158.70
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
2011	4,389,117,392	124,887,603	115,839,904	3,406,891	28,671,104	754,128	4,533,628,400	129,048,622	2.85%	164.97

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

	Cascade County			Overlapping Governments											
Fiscal Year	Operating Mills	Debt Service Mills	Total County Mills	City of Belt	Town of Cascade	Town of Neihart	City of Great Falls	Transit District	Great Falls School District	Cascade School District	Stockett School District	Belt School District	Sun River Valley School District	Vaughn School District	Ulm School District
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	148.45	10.25	158.70	189.00	106.33	81.01	140.94	15.80	184.34	212.29	344.03	222.39	311.59	336.80	244.09
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
2011	155.77	9.20	164.97	196.55	126.45	88.30	173.10	17.84	179.93	215.75	339.56	207.11	330.66	312.21	261.12

	Overlapping Governments									
Fiscal Year	Deep Creek School District	Rural Fire Control 16 Districts	Belt Rural Fire	Black Eagle Fire District #1	Black Eagle Sewer District #24	Sun River Cemetery	Soil and Water Conser-vation	West Great Falls Flood Control	State	Total Mills
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	3,000.09
2008	139.86	71.59	9.66	13.13	39.64	3.05	1.95	26.13	149.87	3,135.73
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	20.00	15.68	38.11	3.01	2.00	26.05	146.82	3,117.87
2011	165.08	94.90	20.00	16.00	36.87	3.18	2.11	27.76	147.31	3,126.76

CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2011 and TEN YEARS AGO

	2011			2002		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
PP&L Montana LLC	14,904,701	1	10.85%	-		
Northwestern Energy LLC	8,940,340	2	6.51%	2,424,809	1	2.21%
Burlington Northern Santa Fe Railroad	3,091,429	3	2.25%	373,581	8	0.34%
Qwest Corporation	2,164,649	4	1.58%	1,966,967	2	1.80%
Montana Refining Co.	1,676,406	5	1.22%	649,141	4	0.59%
Bresnan Communications	1,612,229	6	1.17%	-		
Great Falls Gas Co.	816,479	7	0.59%	-		
Verizon Wireless	808,583	8	0.59%	-		
Front Range Pipe Line LLC	712,326	9	0.52%	-		
Holiday Village Partners LLC	700,946	10	0.51%	1,742,250	3	1.59%
Sam's & Walmart				517,133	5	0.47%
City of Great Falls				485,170	6	0.44%
General Mills INC				475,213	7	0.43%
Peak Medical of Montana Inc.				296,187	9	0.27%
Heritage Inn Inc				264,056	10	0.24%
Totals	$ 35,428,088		25.79%	$ 9,194,507		8.39%
Total Taxable Value	$ 137,385,421			$ 109,534,532		

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
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%	552,698	15,192,127	98.46%
2011	15,667,461	15,213,861	97.10%	N/A	15,213,861	97.10%

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

	Governmental Activities				Business-Type Activities			
Fiscal Year	General Obligation Bonds	Special Assessment Bonds	Loans	Capital Leases	Loans	Total Primary Government	Percentage of Personal Income	Per Capita
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	284,403	1,938,298	29,782	-	9,102,483	0.30%	111
2010	5,740,000	92,997	2,115,955	17,807	-	7,966,759	0.26%	97
2011	4,580,000	86,153	1,870,210	9,501	-	6,545,864	0.21%	80

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
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
2011	4,580,000	159,599	4,420,401	3.43%	67

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	$ 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	$ 55,894,939
Total debt applicable to limit	18,097,912	17,198,157	16,226,277	13,299,848	11,750,877	10,445,039	8,952,649	9,102,483	7,982,095	7,966,759
Legal debt margin	$ 28,900,495	$ 24,590,892	$ 23,848,483	$ 32,049,787	$ 32,889,372	$ 38,969,127	$ 51,282,728	$ 42,102,881	$ 45,349,234	$ 47,928,180
Total debt applicable to the limit as a percentage of debt limit	38.51%	41.15%	40.49%	29.33%	26.32%	21.14%	14.86%	17.78%	14.97%	14.25%

Legal Debt Margin Calculation for Fiscal Year 2011

Total assessed value	$3,992,495,616
Debt limit (1.4% of total assessed value)	55,894,939
Debt applicable to limit:	
General obligation bonds	5,740,000
Other Indebtness	2,226,759
Total net debt applicable to limit	7,966,759
Legal debt margin	$ 47,928,180

CASCADE COUNTY, MONTANA
ASSESSMENTS AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year	Amount Billed	Amount Collected (1)
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
2011	181,774	170,063

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

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	12,354	3.7%
2007	79,385	3,109,041	32,458	40	12,003	4.0%
2008	81,775	2,801,284	34,256	39	11,879	4.0%
2009	82,026	2,991,525	36,470	39	12,491	5.1%
2010	82,178	3,076,498	37,437	40	12,421	6.1%
2011	81,327	*	*	*	12,387	7.1%

* - information not available

CASCADE COUNTY, MONTANA
PRINCIPAL EMPLOYERS
FISCAL YEAR 2011 COMPARED TO FISCAL YEAR 2002

Employer	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Malmstrom Air Force Base	4,850	1	12.69%	4,572	1	N/A
Benefis Health Care Center	2,600	2	6.81%	2,010	2	N/A
Great Falls Public School System	1,550	3	4.06%	1,850	3	N/A
Montana Air National Guard	1,085	4	2.84%	-	-	N/A
Great Falls Clinic	594	5	1.55%	663	4	N/A
N.E.W.	550	6	1.44%	600	5	N/A
City of Great Falls	545	7	1.43%	480	7	N/A
Wal-Mart	520	8	1.36%	480	8	N/A
Cascade County	503	9	1.32%	500	6	N/A
Albertson's	260	10	0.68%	300	10	N/A
Missouri River Manor	240	11	0.63%	-	-	
Sletten Construction Co.	-			375	9	N/A
Total County Employment	38,207			N/A		

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

	Full-time Equivalent Employees as of June 30									
Function	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**
General government	96	100	103	104	103	100	110	109	107	98
Public Safety	158	159	156	183	185	181	170	183	158	173
Public Works	66	65	63	66	85	80	76	71	77	61
Public Health	67	76	69	73	82	82	85	83	85	81
Social and economic services	46	43	45	45	42	45	49	48	44	38
Housing and community development	6	10	10	13	12	11	11	5	5	5
Conservation of natural resources	2	2	2	4	4	4	6	7	3	2
Miscellaneous/Expo Park	2	2	2	2	2	2	-	15	22	45
Total	443	457	450	490	515	505	507	521	501	503

CASCADE COUNTY, MONTANA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2002	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**
Function										
General government										
County Attorney										
Felony matters	953	1,032	936	655	641	606	406	517	439	518
Youth matters	306	257	267	241	241	331	243	223	192	N/A
Clerk and Recorder										
Documents recorded	27,425	33,991	25,831	25,129	25,581	26,972	24,621	26,178	19,933	22,285
Clerk of District Court*										
Civil cases	1,352	1,557	1,625	1,542	1,790	1,701	1,715	1,270	1,211	N/A
Family cases	1,062	980	1,023	610	664	673	691	991	964	N/A
Ciminal cases	588	953	1,032	936	655	606	460	517	518	N/A
Probate cases	298	331	324	341	329	311	329	312	329	N/A
Juvenile cases	306	257	267	241	241	331	243	223	205	N/A
Sanity cases	27	10	6	33	40	39	38	38	46	N/A
Marriage licenses	621	634	691	633	609	650	594	623	666	N/A
Public works										
Road										
Total Road Miles	N/A	N/A	1,577	N/A	N/A	1,546	N/A	1,554	1,522	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	13,618	N/A	17,500
Licenses Issued	N/A	N/A	N/A	813	N/A	N/A	N/A	N/A	848	884
Septic Permits	N/A	N/A	N/A	200	N/A	N/A	N/A	N/A	140	107
Public Water supply inspections	N/A	N/A	N/A	18	N/A	N/A	N/A	N/A	-	N/A
Social and economic services**										
Commodity Clients served	300	840	840	864	816	816	828	816	1,056	1,067
RSVP Volunteer Hours	112,033	108,939	144,368	151,526	180,610	238,822	318,789	372,778	315,995	409,885
Foster Grandparent Volunteer Hours	N/A	N/A	58,883	53,868	52,025	49,646	52,631	52,379	52,624	53,586
Meals Provided to Seniors	106,618	97,318	86,198	84,101	89,588	84,208	96,250	99,624	97,754	98,876
Other Services Provided to Seniors (1)	8,626	8,706	9,494	8,420	9,307	11,487	11,154	12,785	25,321	28,824
Housing and community development*										
Subdivisions	18	21	28	32	21	29	15	9	8	9
Certificates of survey reveiwed	67	71	68	68	116	90	91	73	51	54
Floodplain permits issued	12	21	19	9	10	9	12	30	18	14
Other permits issued	12	10	131	225	262	324	46	234	207	164

N/A information was not available

* These statistics are prepared on a calendar year

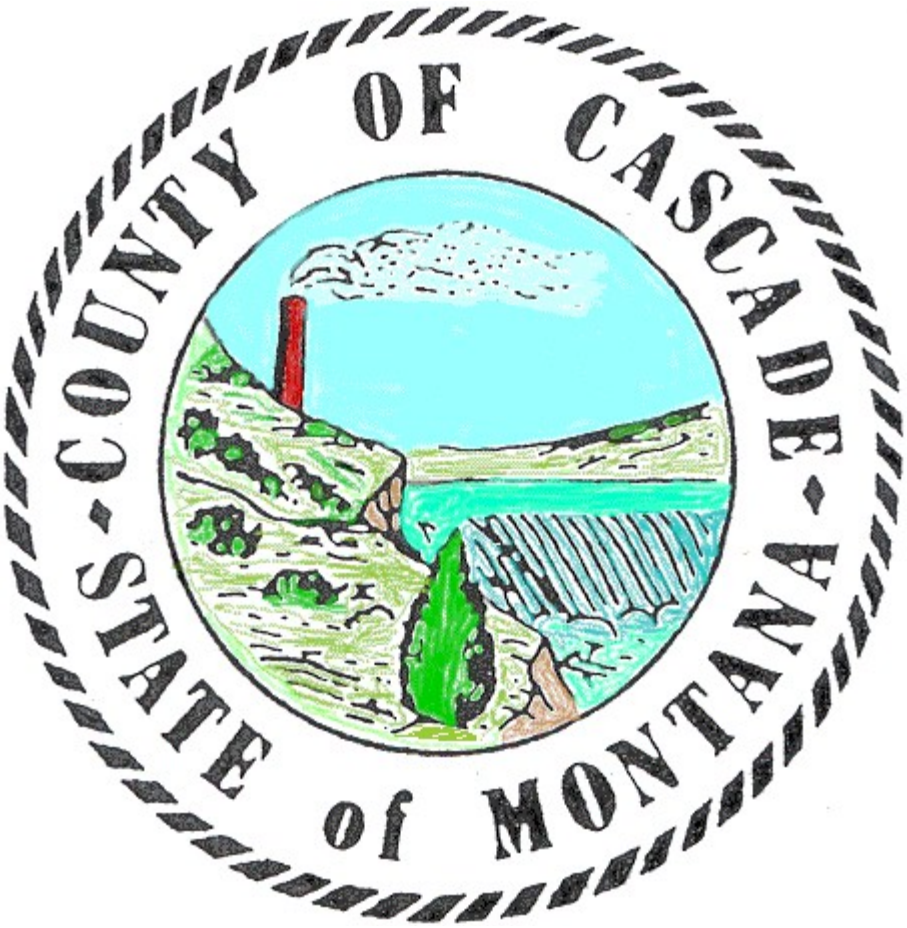
** These statistics are prepared on a federal fiscal year October 1 to September 30

(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

	Fiscal Year									
Function	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**
Public Safety										
Station/Detention Center Bldg	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	1	2
Patrol Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	39	35
Prisoner Transports	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	5
Public works										
Administration Building	1	1	1	1	1	1	1	1	1	1
Roads (miles)	N/A	N/A	1,577	N/A	N/A	1,546	N/A	1,554	1,522	1,522
Public health										
Clinic / Admin Building	1	1	1	1	1	1	1	1	1	1
Social and economic services										
Administration Building	-	-	-	-	-	-	-	-	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Admin Bldg. Bus Barn										1

N/A - information is not available


COUNTY OF CASCADE
STATE of MONTANA

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To the Honorable Board of County Commissioners
Cascade County, Montana

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2011, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated December 30, 2011 and April 5, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cascade County, Montana's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses (2011-1 through 2011-8).

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 other matters that we reported to management of Cascade County, Montana in a separate letter dated December 30, 2011.

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

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

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

Great Falls, Montana
December 30, 2011

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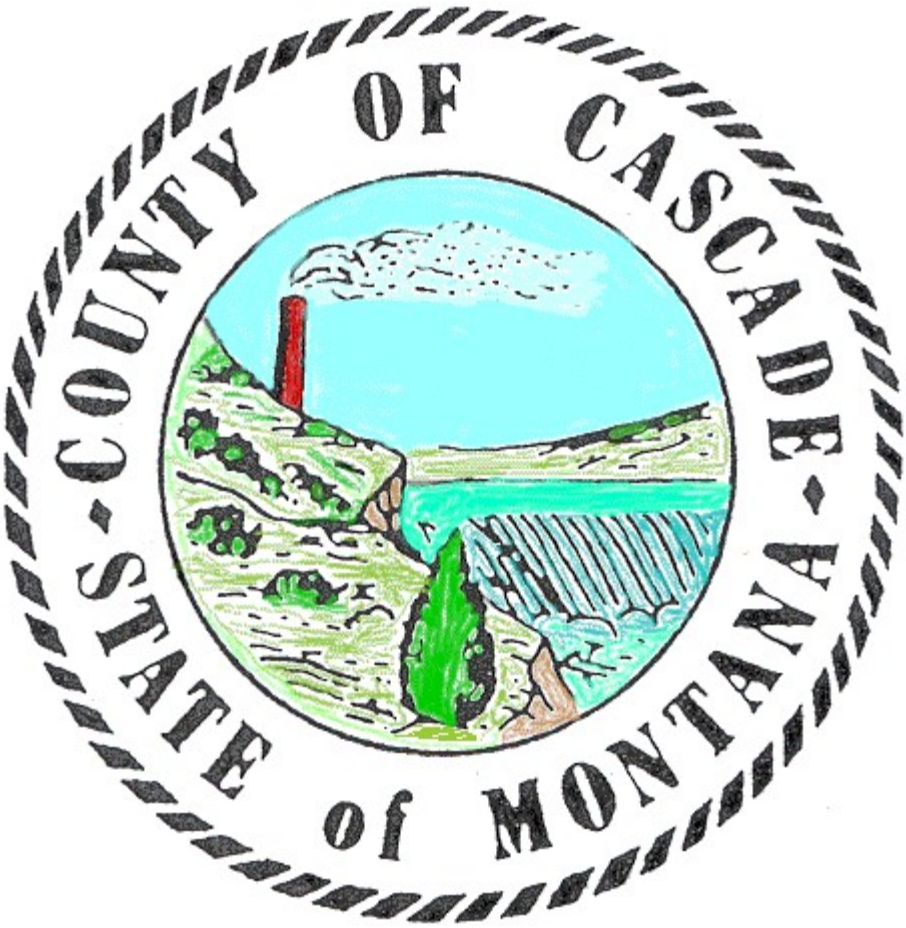
COUNTY OF CASCADE
STATE of MONTANA

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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, 2011. 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, 2011.

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.

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.

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

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

Great Falls, Montana
December 30, 2011

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures Federal	Expenditures Match
Office of National Drug Control Policy						
Direct						
HIDTA	7.000	G09RM0039A	128,649	75,274	75,374	-
HIDTA	7.000	G11RM0039A	123,964	54,998	54,998	-
Total Office of National Drug Control Policy				130,272	130,372	-
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	74,224	74,224	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	11-07-5-21-003-0	324,533	247,870	245,843	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	10-07-5-21-003-0	314,458	81,757	79,349	-
Special Supplemental Food Program for Women, Infants, and Children BFS	10.557	10-07-5-21-033-3	16,081	515	484	-
Special Supplemental Food Program for Women, Infants, and Children BFS	10.557	11-07-5-21-033-0	21,845	15,997	15,997	-
Intensive Case Management	10.561	10-07-5-31-01800	29,500	-	-	950
Commodities	10.565	11-027-21005-0	30,456	23,346	20,355	-
Commodities	10.565	09-027-21005-0	-	9,827	7,230	-
WIC-Farmers Market	10.577	11-07-5-21-080	4,650	(1,021)	4,080	-
Passed through Nothcental Area Agency on Aging						
Commodities	10.565	11-027-A008		6,493	1,141	-
Passed through Montana DNRC						
Volunteer & Rural Fire Assistance	10.664/15.225	VFA-11-070	20,000	13,514	13,514	-
Passed through State Auditor's Office						
Schools and Roads - Grants to States Forest Reserve	10.665		-	78,499	78,499	-
Title III Funding	10.666		24,230	24,230	9,209	-
Total U.S. Department of Agriculture				575,251	549,925	950
U.S. Department of Commerce						
Direct						
EDA Feasibility Study	11.302	05-86-04923	50,000	100,000	50,000	50,000
U.S. Department of Defense						
Direct						
Office of Economic Adjustment	12.610	EN0817-09-01	163,513	125,507	103,695	21,812
Office of Economic Adjustment	12.614	DD0754-10-02	106,160	106,160	81,160	25,290
Office of Economic Adjustment	12.614	DD0754-08-01	494,000	-	184	-
Total U.S. Department of Defense				231,667	185,039	47,102

(continued)

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued
Year Ended June 30, 2011

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures Federal	Expenditures Match
U.S. Department of Housing and Urban Development						
Direct						
Black Eagle Road Improvements	14.251	B-09-SP-MT-0246	950,000	101,099	105,716	-
Passed through the Montana Department of Commerce						
Planning Grant	14.228	MT CDBG 05PG-03	100,000	3,486	1,200	-
Passed through the City of Great Falls						
CDBG ULRRWSD	14.218		25,000	25,000	25,000	-
Total U.S. Department of Housing and Urban Development				129,585	131,916	-
U.S. Department of Justice						
Passed through the Montana Board of Crime Control						
Parenting to Preenting Juvenile Delinquency (Subawarded to Alliance for Youth)	16.548	10-P09-90571	38,486	38,486	38,486	-
Project Safe Neighborhoods / Anti-Gang Initiatives	16.744	09-001-90848	40,000	88,491	40,000	52,442
Total U.S. Department of Justice				126,977	78,486	52,442
U.S. Department of Transportation						
Passed through the Montana Department of Transportation						
Black Eagle Community Center	20.205	STPE 7(54)	16,923	19,546	16,923	2,632
Fairgrounds Improvement	20.205		157,223	7,707	-	-
High Plains Landscaping	20.205	STPE 5299(75)	83,153		58	-
Aging Services Bus Barn	20.500	05-50-0036	806,496	206,479	201,862	-
DUI Task Force Safety	20.601	2010-02-02-02	8,500	6,111	6,111	-
Passed through the Montana Fish, Wildlife, and Parks						
Boat Safety	20.005		9,600	960	9,600	-
Passed through Health Mothers, Healthy Babies						
The Montana Coalition	20.600	2009-308859	20,000	(1,094)	-	-
The Montana Coalition	20.600		15,000	(2,867)	1,081	-
Total U.S. Department of Transportation				236,842	235,635	2,632
U.S. Environmental Protection Agency						
Direct						
Neihart Superfund Coop Agreement	66.805	V-97858401-0/1	100,000	5,873	5,873	-
Passed through the Montana Department of Environmental Quality						
MTDEQ: Air Pollution	66.001	511,001	19,234	18,709	9,025	7,437
Total U.S. Environmental Protection Agency				24,582	14,898	7,437
U.S. Department of Energy						
Direct:						
Energy Efficiency & Renewal - ARRA	81.128	DE-RW000056	94,400	-	78,356	-

(continued)

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued
Year Ended June 30, 2011

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures Federal	Expenditures Match
U.S. Department of Health and Human Services						
Direct						
Community Health Center	93.224	1-H80-CS-00566-09-00	822,983	1,656,959	801,308	833,976
Community Health Center	93.224	H80-CS-00566-10-00	559,240	89,270	6,700	58,393
Community Health Center	93.527	H80-CS-00566-10-00	358,194	57,178	4,292	37,401
Capital Improvements Program - ARRA	93.703	1C81CS14140-01-00	438,020	207,190	171,159	27,950
Increased SVC to Health Centers - ARRA	93.703	6HBCS11838-01-02	188,902	93,716	104,574	-
Total Direct Programs				2,104,313	1,088,033	957,720
Passed through Montana Department of Health and Human Services						
VII Ombudsman	93.042	08-22A-A008	23,293	18,922	11,250	5,767
IIIB Ombudsman	93.042	08-22A-A008	16,032	13,023	7,743	3,969
Title IIID/F	93.043	08-22A-A008	17,605	14,301	8,502	4,359
Title IIIB	93.044	08-22A-A008	171,556	139,358	82,853	42,476
Title IIIC	93.045	08-22A-A008	331,389	350,427	208,341	106,806
ADRC	93.048	10-22A-ADRC8	69,388	-	47,378	-
ADRC	93.048	10-22A-ADRC8	60,558	23,085	11,216	2,702
Title IIIE	93.052	08-22A-A008	105,769	85,918	51,081	26,187
Bioterrorism	93.069	09-07-6-11-008-0	117,512	53,176	106,066	-
Bioterrorism	93.069	10-07-6-11-008-0	364,062	49,155	71,576	10,751
Bioterrorism	93.069				10,034	
HIV Consortium and Direct Care	93.917	11-07-4-51-102-0	20,600	-	557	-
HIV Consortium and Direct Care	93.917	10-07-4-51-102-0	16,100	17,282	17,880	-
Youth Suicide Prevention	93.243	07-07-5-31-025-0	77,700	-	3,760	-
Immunization	93.268	11-07-4-31-007-0	32,827	19,515	23,140	5,094
Immunization	93.268	10-07-04-31-007-1	28,842	14,421	8,307	-
HIV Prevention	93.940	11-07-4-51-005-0	28,163	17,861	10,377	-
HIV Prevention	93.940	10-07-4-51-005-0	28,163	6,067	13,551	-
Youth In Need of Care	93.658	2063LEGL0001	36,690	33,637	35,551	-
Child Abuse and Neglect	93.658	2005LEGL0004	29,058	19,202	19,202	-
MIPPA: Aging Services - ARRA	93.471 / 93.779	09-22A-MIPPA8	25,769	23,789	23,789	-
MIPPA: Aging Services - ARRA	93.471 / 93.779	11-22A-MIPPA8		3,866	-	-
Home Delivered Meals - ARRA	93.705/ 93.707	10-22S-A008	164,865	111,390	110,715	675
Congregate Meals - ARRA	93.705/ 93.707	10-22S-A008	47,120	56,118	54,149	1,968
CHIPRA	93.767	10-11-2-01-005-0	31,440	750	941	-
SHIP	93.779	08-22A-A009	25,951	21,080	12,533	6,425
Breast and Cervical Health	93.283	10-07-3-01-002-0	60,900	28,573	27,263	28,573
Breast and Cervical Health	93.283	11-07-3-01-002-0	131,400	151,380	133,268	25
TB Program	93.116/93.991	11-07-4-11-042-0	4,000	616	653	-
TB Program	93.116/93.991	10-07-4-11-042-0	5,000	4,577	4,509	-
Maternal and Child Health	93.994	11-07-5-01-007-0	102,102	216,907	105,604	114,805
Passed through University of New Mexico						
Fetal Alcohol Syndrome	93.701	028180-872C	37,474	13,075	13,948	-
Passed through Opportunities Inc						
Early Headstart - ARRA	93.709	08SA0032	132,527	67,054	54,512	4,792
Early Headstart - ARRA	93.709	08SA0032/02	255,846	170,417	148,881	29,286
Passed through Area XI Agency on Aging						
SMP	93.048			2,976		
SMP	93.048			2,932		

(continued)

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued
Year Ended June 30, 2011

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures Federal	Expenditures Match
U.S. Department of Health and Human Services, continued						
Passed through Montana State University						
Nutritional and Physical Activity Project	93.283	G142-11-W3300	20,000	20,000	17,105	-
Passed through the Yellowstone City County Health Department						
Ryan White	93.918		15,000	15,000	15,000	-
Total Pass Through Programs				1,785,850	1,471,235	394,660
Total U.S. Department of Health and Human Services				3,890,163	2,559,268	1,352,380
National Senior Services Corporation						
Direct						
Retired Senior Volunteer Program	94.002		132,035	191,210	136,837	49,299
Foster Grandparents	94.011	09SFPMT004	209,324	262,556	208,218	53,232
Total National Senior Services Corporation				453,766	345,055	102,531
U.S. Department of Homeland Security						
Passed the State Department of Military Affairs						
Civil Defense	97.042	2009-EP-E9-0009	96,148	92,989	92,989	-
EOP	97.067	2009-SS-T9-0005	35,521	31,123	31,123	-
Pre Disaster Mitigation Planning Grant	97.072		15,000	11,250	11,250	-
Total U.S. Department of Homeland Security				135,362	135,362	-
Total Federal Awards				6,034,467	4,494,312	1,615,474

(concluded)

CASCADE COUNTY, MONTANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

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, 2011

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.

2. Eight deficiencies disclosed during the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. These deficiencies are reported as material weaknesses.

3. 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 Health and Human Services	
Community Health Center	93.224
Capital Improvements Program - ARRA	93.703
Increases Service to Health Centers - ARRA	93.703
Title IIIB	93.044
Title IIIC	93.045
Home Delivered Meals - ARRA	93.705 / 93.707
Congregate Meals - ARRA	93.705 / 93.707
Early Headstart - ARRA	93.709
U.S. Department of Agriculture	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557
National Senior Services Corporation	
Foster Grandparent Program	94.011

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

2011-1: Till funds at the ExpoPark

Condition and Criteria: Till funds at the ExpoPark did not contain the same denominations of cash each time they were set up, as per the Cash Policy - Till Funds, policy number 101.4.

Cause: Personnel are not following this Cash Policy as written.

Effect: Failing to follow this written policy increases the risk of misappropriation of cash.

Recommendation: We recommend this policy be followed or reviewed for reasonableness in the event different denomination of fund are necessary to be held in the till funds for specific events.

Management Response: Management has requested the Board of County Commissioners review this policy since one of the ExpoPark till funds need to be kept on an as price determines basis.

B. FINDINGS - FINANCIAL STATEMENT AUDIT (continued)

2011-2: Deposits of till funds at the ExpoPark

Condition and Criteria: Funds received in the till funds at the ExpoPark are not deposited with the County Treasurer as per the Cash Policy - Till Funds, policy number 101.4.

Cause: Personnel are not following this Cash Policy as written.

Effect: Failing to follow this written policy increases the risk of misappropriation of cash.

Recommendation: We recommend this policy be followed and all till funds received be deposited with the County Treasurer.

Management Response: Personnel has implemented making all deposits with the County Treasurer.

2011-3: Safe money counts at the ExpoPark

Condition and Criteria: Periodic counts of money in the safe at the ExpoPark are not recorded on the proper forms and we noted that counts are not completed by an outside individual.

Cause: There are not proper segregation of duties or uniformity in how period counts of the money in the safe are recorded and reconciled.

Effect: Without proper segregation of duties and uniformity of recording and reconciling the periodic counts, the periodic counts are less reliable and increase the risk of misappropriation of cash.

Recommendation: We recommend counts be completed on the proper forms and counts be completed by someone other than the person(s) responsible for the safe to allow for proper segregation of duties.

Management Response: The County is currently making forms that are required to be used. The custodian of the money and another employee will count and sign verification of the money contained in the safe. In addition, periodic counts will be performed by representatives of the accounting, finance and/or Treasurer's office.

2011-4: Off-system checking accounts

Condition and Criteria: Off-System Checking Accounts, policy number 101.2, "the bank statement will be delivered unopened to the Treasurer's office monthly along with all documentation required for the Treasurer to reconcile the account. The department is required to file a report monthly with the Accounting Department and County Treasurer record a summarization of the activity in the account." Many off-system accounts are not fully reported to the Accounting Department or County Treasurer in order for the account to be recorded monthly. In addition, bank statements are not delivered to the Treasurer's office unopened, as stated in the policy.

Cause: Personnel are not following this Off-System Checking Accounts Policy as written.

Effect: Failing to follow this written policy increases the risk of misappropriation of cash and does not provide adequate segregation of duties.

Recommendation: We recommend this policy be followed by all departments with off-system accounts by delivering the unopened bank statements and proper supporting documentation to the Accounting Department and County Treasurer for the account to be reconciled and recorded on a monthly basis.

Management Response: Training has been scheduled on all cash policies. In addition, a memo to all departments with these accounts will be instructed of the policy requirements and enforcement of the policy. We have also noted that a couple of these accounts are using State mandated programs which the Treasurer's office does not have access to. The policy is being reviewed to accommodate this mandate.

B. FINDINGS - FINANCIAL STATEMENT AUDIT (continued)

2011-5: Credit card clearing accounts

Condition and Criteria: Withdrawals from credit card clearing accounts are required to be done by the County Treasurer per the Cash Policy – Credit Card Clearing Accounts, policy number 101.5. Many of these clearing accounts are not completed by the County Treasurer but are done at the department level.

Cause: Personnel are not following this Cash Policy as written.

Effect: Failing to follow this written policy increases the risk of misappropriation of cash and does not provide adequate segregation of duties.

Recommendation: We recommend all departments provide the proper supporting documentation for withdrawals from this account to the County Treasurer in order for the County Treasurer to record the activity.

Management Response: Departments with these accounts will be instructed to adhere to the policy. Any violations will be reported to the Board of County Commissioners in a timely manner.

2011-6: Cash reconciliation

Condition and Criteria: The overall monthly cash worksheet reconciling all cash accounts into the County cash balance has unexplained adjustments every month in order for the reconciliation to balance. In addition, these worksheets were reconciling the bank statement to the County's book balance. Reconciliations should be done by reconciling the book balance to the bank statement balance.

Cause: Personnel are not completing the monthly reconciliation of cash accounts properly.

Effect: Failing to properly complete the monthly reconciliations and having unexplained adjustments increases the risk of errors and misappropriation of cash.

Recommendation: We recommend these adjustments be reviewed and cleared out in order to have a clean reconciliation of the County's cash balance. We further recommend the reconciliations be completed by reconciling the County's book balance to the monthly bank statement balance.

Management Response: The County is currently in the process of adding a bank reconciliation module to its accounting package. Employees will receive training on the use of the module. This is expected to be completed in the last quarter of fiscal year 2012.

2011-7: Cash balances

Condition and Criteria: The monthly cash worksheet reconciling all cash accounts into the County's cash balance was missing a certificate of deposit held at Stockmen Bank.

Cause: Personnel are not communicating to the County Treasurer all cash held by their respective departments in order for the cash worksheet to be accurate and complete.

Effect: Failing to communicate all cash held increases the risk of errors on the cash worksheet and increases the risk of misappropriation of cash.

Recommendation: We recommend all new accounts be communicated to the County Treasurer in order for such accounts to not be missed.

Management Response: The County is currently in the process of adding a bank reconciliation module to its accounting package. Employees will receive training on the use of the module. This is expected to be completed in the last quarter of fiscal year 2012.

B. FINDINGS - FINANCIAL STATEMENT AUDIT (continued)

2011-8: Drop safe at the ExpoPark

Condition and Criteria: A drop safe was purchased and installed at the ExpoPark with the intent of improving controls. This safe has not been used since its installation.

Cause: Personnel are not using the safe as intended to improve cash controls at the ExpoPark.

Effect: Failing to use the drop safe as intended increases the risks of misappropriation of cash.

Recommendation: We recommend the drop safe be used as intended.

Management Response: The current location of the safe is inconvenient for use. The safe will be moved to a better location and utilized.

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

None.

CASCADE COUNTY, MONTANA
STATUS OF PRIOR YEAR FINDINGS
June 30, 2011

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