

Cascade County, Montana



Comprehensive Annual Financial Report

FISCAL YEAR 2012

JULY 1, 2011 – JUNE 30, 2012

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2012

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Finance Officer
325 2nd Avenue North
Great Falls, MT 59401
Tel. 406.454.6731
rhand@casadecountymt.gov
www.casadecountymt.gov

CASCADE COUNTY

December 21, 2012

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, 2012.

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, 2012, 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, 2012, 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 81,402. 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 prior approval by the finance officer, as designated by the Board of County Commissioners. An increase of appropriations in a fund, however, requires approval of the Board of County Commissioners at a public meeting.

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 2012 and are expected to do the same in fiscal year 2013.

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 2012. Despite this slow growth, Cascade County continues to rank with the other major urban areas, among the highest in the state.

Long-term financial planning

The County is completing one major road project which was started in FY2012. It will continue to replace machinery and equipment as needed to keep departments productive and efficient.

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, 2011. This was the tenth 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, 2011

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.



Christopher P. Morill

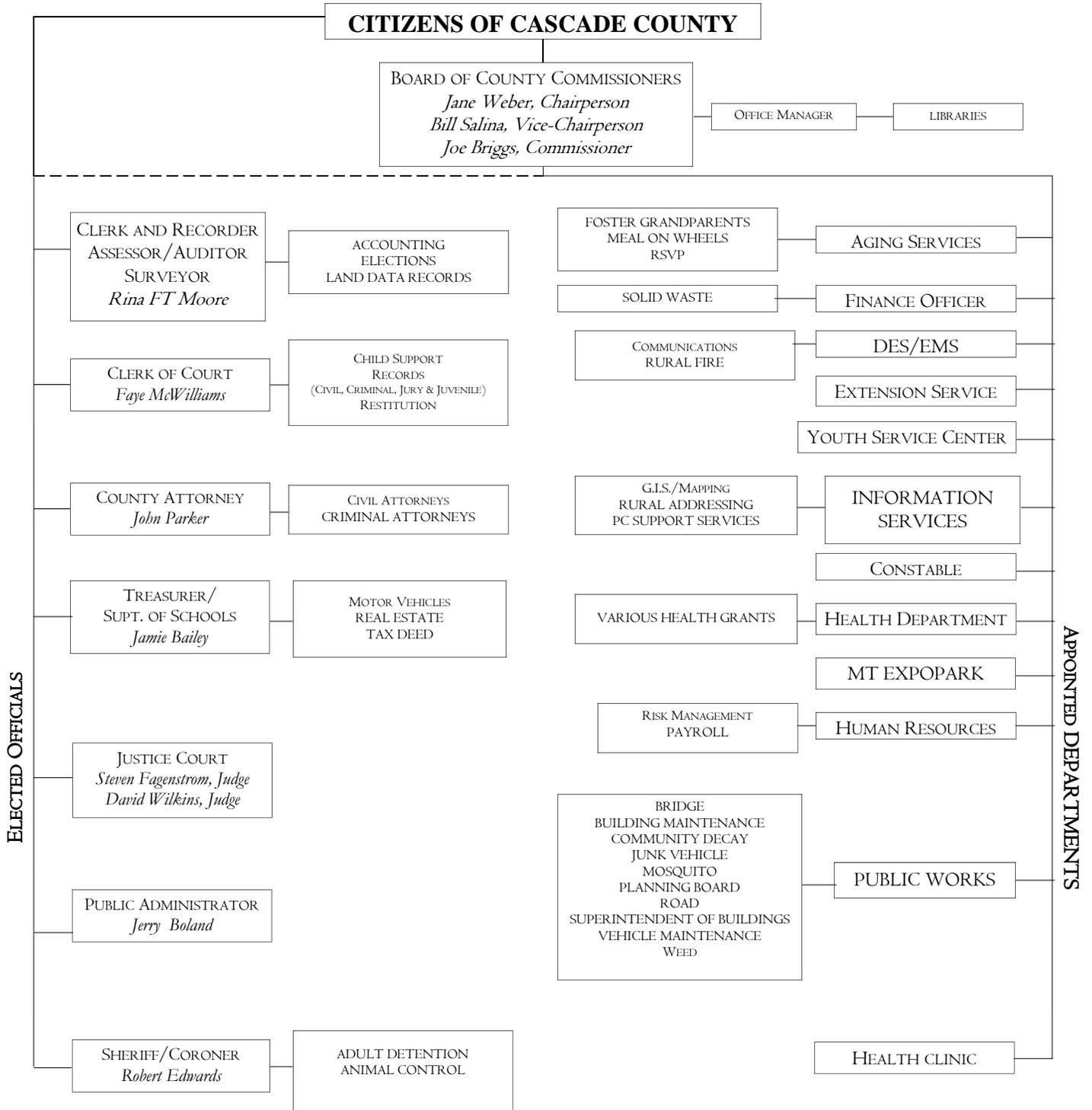
President

Jeffrey R. Emer

Executive Director

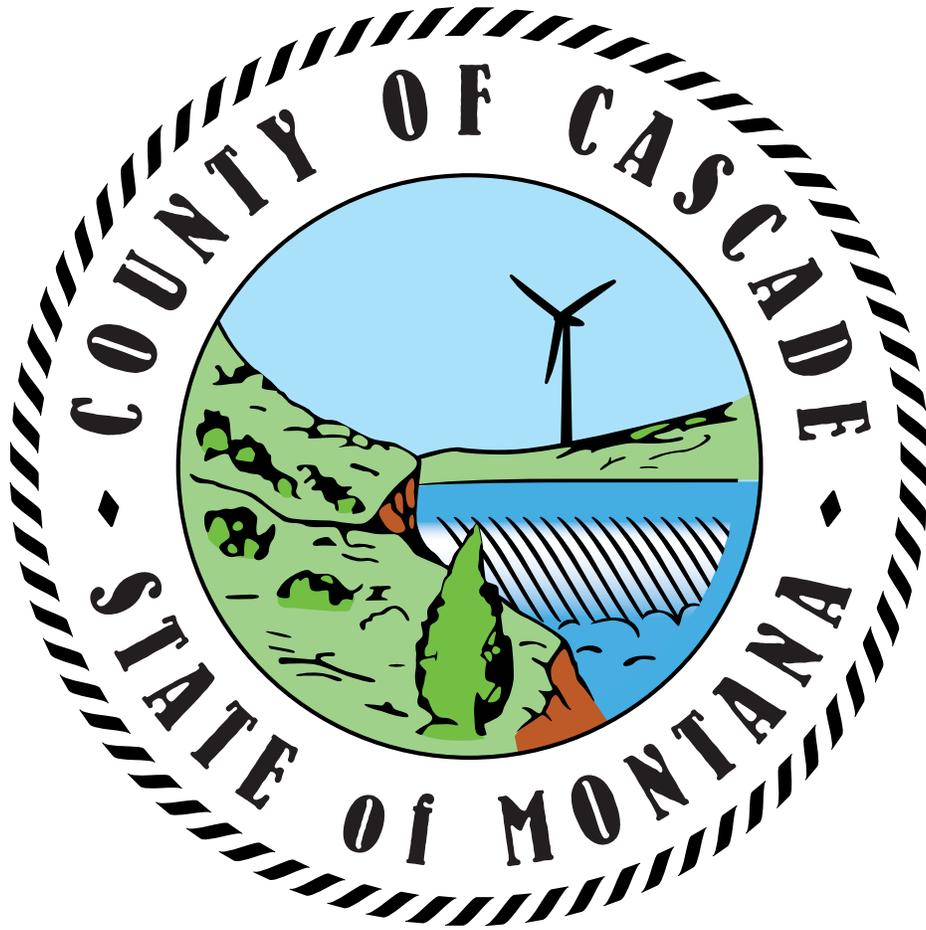
Cascade County Organizational Structure

June 30, 2012



**CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2012**

<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Jane Weber	12/31/2012
Commissioner (Vice-Chairperson)	Bill Salina	12/31/2014
Commissioner	Joe Briggs	12/31/2016
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	Dave Wilkins	12/31/2012
Public Administrator	Jerry Boland	12/31/2014
Sheriff/Coroner	Bob Edwards	12/31/2014
Treasurer/School Superintendent	Jamie Bailey	12/31/2014





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

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

Certified Public Accountants and Business Advisors

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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Cascade County, Montana'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 the 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 previously 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, 2012, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds, Road and Public Safety, 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 21, 2012, 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 and budgetary comparison information on pages 10 through 17 and 47 through 50 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. The accompanying combining and individual nonmajor fund financial statements and schedules and schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was 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 combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cascade County, Montana's financial statements. The introductory and statistical sections are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has 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 it.

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

Great Falls, Montana
December 21, 2012

Cascade County, Montana

Management's Discussion and Analysis

For the Year Ended June 30, 2012

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, 2012. 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 \$48,756,017 (*net assets*). Of this amount, \$7,661,406 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of \$43,086,552 increase of \$2,402,651 in comparison with the prior year. Approximately twenty-three percent of this total amount, \$9,761,821 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 \$1,903,851 or approximately 22% of total general fund expenditures and other financing uses.

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 Expo Park (fairgrounds).

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

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

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

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

Cascade County maintains 125 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, Road Fund (special revenue) and the Public Safety Fund (special revenue) which are considered to be major funds.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2012

Data from the other 122 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. Cascade County uses internal service funds to account for its cost of gasoline, the County printer, communication maintenance, and self-insurance. At the end of this year the County closed its communication maintenance fund and moved the expenses into the General Fund. 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 28-46 of this report.

Required Supplemental Information The budgetary comparison schedule for the general fund and the County's two major special revenue funds, road and public safety, and the schedule of fund progress for postretirement healthcare benefits are presented on pages 47-50.

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 51-277 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 \$48,756,017 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (84.47 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment, infrastructure, improvements other than buildings), less any related debt used to acquire those assets that is still outstanding. Cascade County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Cascade County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2012

	CASCADE COUNTY'S NET ASSETS					
	Governmental		Business-type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Current and Other Assets	\$ 14,270,126	\$ 14,718,183	\$ (1,801,491)	\$ (1,916,616)	\$ 12,468,635	\$ 12,801,567
Capital Assets	38,128,331	36,681,014	8,277,207	8,813,094	46,405,538	45,494,108
Total Assets	<u>52,398,457</u>	<u>51,399,197</u>	<u>6,475,716</u>	<u>6,896,478</u>	<u>58,874,173</u>	<u>58,295,675</u>
Long-term Liabilities Outstanding	5,692,431	7,666,756	66,765	68,485	5,759,196	7,735,241
Other Liabilities	3,619,474	3,048,540	739,486	366,227	4,358,960	3,414,767
Total Liabilities	<u>9,311,905</u>	<u>10,715,296</u>	<u>806,251</u>	<u>434,712</u>	<u>10,118,156</u>	<u>11,150,008</u>
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	32,907,686	31,326,472	8,277,207	8,813,094	40,670,307	41,480,525
Restricted	417,045	207,637	7,259	15,288	424,304	222,925
Unrestricted	<u>9,761,821</u>	<u>9,149,792</u>	<u>(2,615,001)</u>	<u>(2,366,616)</u>	<u>7,661,406</u>	<u>7,198,934</u>
Total Net Assets	<u>\$ 43,086,552</u>	<u>\$ 40,683,901</u>	<u>\$ 5,669,465</u>	<u>\$ 6,461,766</u>	<u>\$ 48,756,017</u>	<u>\$ 48,902,384</u>

The County has \$514,586 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 \$1,489,140, and short-term loan (due to other funds) in the amount of \$500,968 which are shown as assets to eliminate the activity in the total column.

- 15.71 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, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2012

CASCADE COUNTY'S CHANGES IN NET ASSETS

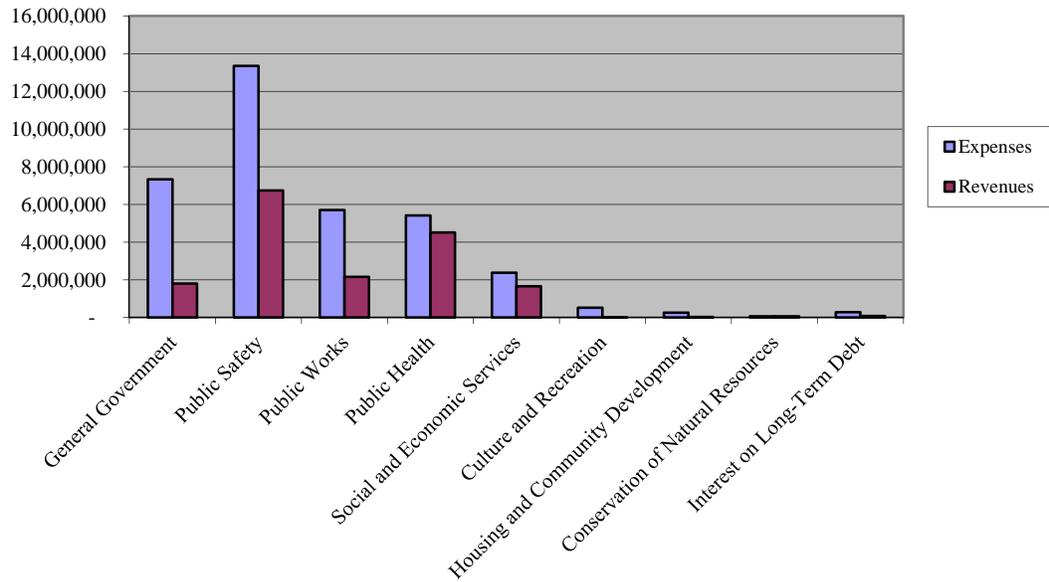
	Governmental		Business-Type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,943,450	\$ 10,397,374	\$ 2,829,797	\$ 3,296,183	\$ 12,773,247	\$ 13,693,557
Operating Grants and Contributions	5,816,036	5,924,425	-	-	5,816,036	5,924,425
Capital Grants and Contributions	1,289,168	497,530	-	14,306	1,289,168	511,836
General Revenues:						
Property Taxes	19,904,643	18,908,483	442	-	19,905,085	18,908,483
Other	1,678,012	1,702,480	387,596	22	2,065,608	1,702,502
Total Revenues	<u>38,631,309</u>	<u>37,430,292</u>	<u>3,217,835</u>	<u>3,310,511</u>	<u>41,849,144</u>	<u>40,740,803</u>
Expenses:						
General Government	7,331,563	6,956,149	-	-	7,331,563	6,956,149
Public Safety	13,348,006	12,945,329	-	-	13,348,006	12,945,329
Public works	5,705,462	5,381,196	-	-	5,705,462	5,381,196
Public health	5,410,249	5,663,473	-	-	5,410,249	5,663,473
Social and economic services	2,379,830	2,689,933	-	-	2,379,830	2,689,933
Culture and recreation	522,055	603,265	-	-	522,055	603,265
Housing and community development	259,613	445,624	-	-	259,613	445,624
Conservation of natural resources	64,920	73,856	-	-	64,920	73,856
Interest on long-term debt	278,355	280,175	-	-	278,355	280,175
Montana Expo Park	-	-	3,905,950	3,859,427	3,905,950	3,859,427
Solid Waste	-	-	982,260	1,010,212	982,260	1,010,212
Water Operating	-	-	50,531	46,250	50,531	46,250
Total Expenses	<u>35,300,053</u>	<u>35,039,000</u>	<u>4,938,741</u>	<u>4,915,889</u>	<u>40,238,794</u>	<u>39,954,889</u>
Change in Net Assets Before Transfers	3,331,256	2,391,292	(1,720,906)	(1,605,378)	1,610,350	785,914
Transfers (includes contribution of fixed assets)	(928,605)	(948,982)	928,605	948,982	-	-
Change in Net Assets	<u>2,402,651</u>	<u>1,442,310</u>	<u>(792,301)</u>	<u>(656,396)</u>	<u>1,610,350</u>	<u>785,914</u>
Net Assets beginning of year	40,683,901	39,930,465	6,461,766	7,118,162	47,145,667	47,048,627
Prior Period Adjustment	-	(688,874)	-	-	-	(688,874)
Net Assets beginning of year, restated	40,683,901	39,241,591	6,461,766	7,118,162	47,145,667	46,359,753
Net Assets end of year	<u>\$ 43,086,552</u>	<u>\$ 40,683,901</u>	<u>\$ 5,669,465</u>	<u>\$ 6,461,766</u>	<u>\$ 48,756,017</u>	<u>\$ 47,145,667</u>

Governmental activities: Governmental activities increased Cascade County's net assets by \$3,331,256 before transfers. Key elements of this increase are as follows:

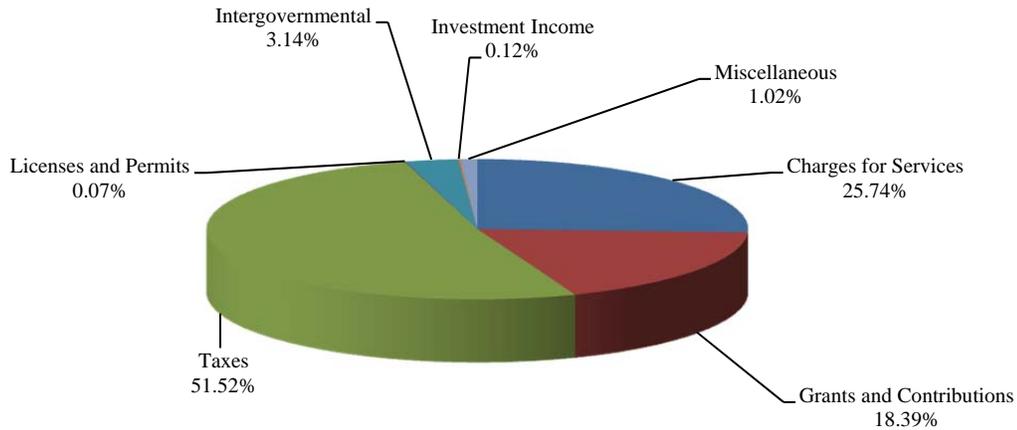
- The County had road improvement projects (infrastructure) during the year which was capitalized.
- The County received grants for capital projects; which these costs were capitalized.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2012

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.

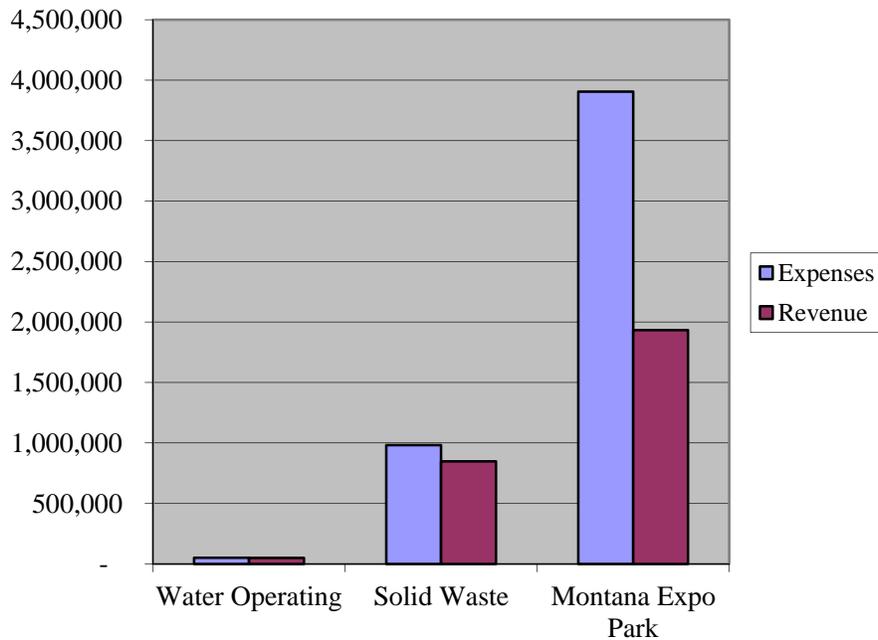
The County received a large grant for a road in a new industrial park.

Business-type activities decreased Cascade County's net assets by \$1,720,907, before transfers. Key elements of this decrease are as follows:

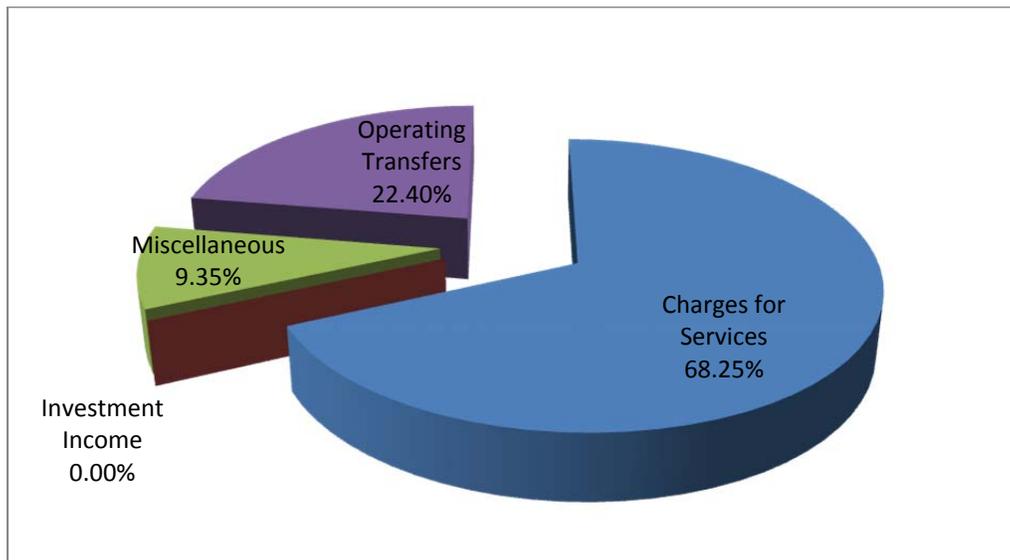
- The Montana Expo Park had a loss before transfers of \$1,593,220. Management developed a budget which was approved by the Board of County Commissioners. Since the budget is approved after Montana Expo Park's largest event (Fair) the Board of County Commissioners reduced the revenue budget to actual and required management to reduce the budget to a balanced budget. The County will continue to closely monitor this fund.
- Solid Waste had a loss before transfers of \$97,330. Management recommended and the Board of County Commissioners approved a 33% increase in the annual assessments to members of the district. Management is still looking closely at expenses for the District and making changes to run the district more efficiently.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2012

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 \$8,605,871, an increase of \$1,664,353 in comparison with the prior year. The County's fund balances' were classified as follows:

- Non-spendable - \$193,224 (2.25%) consists of loans receivable.
- Restricted - \$417,047 (4.85%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - \$3,480,769 (40.45%) consists of reserves that the Board of County Commissioners have mandated for governmental funds to have.
- Assigned – \$4,434,084 (51.51%) consists of reserves that were appropriated for the fiscal year 2013 budget and reserves in special revenue, debt service, and capital improvement funds.

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2012**

- Unassigned – \$80,747 (0.94%) 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 \$1,903,851. This consisted of \$916,458 committed reserves, \$541,521 assigned reserves, and \$445,872 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 twenty-two percent of total general fund expenditures and other financing uses.

The general fund's fund balance was increased by \$258,567 during the current fiscal year.

Road fund's fund balance was increased by \$176,025. This was a budgeted increase to build reserves to 15% in accordance to the County policy.

Public safety's fund balance was increased by \$770,450. Key factors in this are as follows:

- Revenues exceeded budgeted revenues by \$817,750. This was mainly federal prisoners were twice what was anticipated.

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 \$37,895, an increase of \$1,339. 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 (\$14,588) a decrease of \$82,467. 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 (\$2,568,590). The total decrease in net assets was \$664,616. Factors concerning the finances of this fund have already been addressed in the discussion of Cascade County's business-type activities.

General Fund Budgetary Highlights

There was a \$20,000 difference between the original budget and the final amended budget in total. The changes in the budget were utilizing an additional \$20,000 of the reserves to fund fees charged for an unanticipated expert witness for a trial. The budget as originally adopted required the use of \$336,905 of the reserves while the revised amendment utilized \$346,655 of the reserves, the year-end actual added \$270,892 to the reserves. The significant variances between budget and actual are as follows:

1. The County received PILT funding of \$19,987 which was not expected.
2. The County received \$127,442 in Entitlement revenue due to change in law.
3. The County had cost savings of approximately \$462,000 over what was anticipated for the year.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2012, amounts to \$46,405,538 (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					
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 649,255	\$ 649,255	\$ 84,681	\$ 84,681	\$ 733,936	\$ 733,936
Land Easements	3,198,284	3,198,284	-	-	3,198,284	3,198,284
Construction in Progress	1,283,648	103,509	-	-	1,283,648	103,509
Buildings	30,449,648	30,436,910	10,834,383	10,808,826	41,284,031	41,245,736
Improvements Other Than Buildings	184,385	173,285	4,360,882	4,360,882	4,545,267	4,534,167
Machinery and Equipment	9,460,961	9,146,602	1,710,431	1,599,492	11,171,392	10,746,094
Infrastructure	23,815,223	22,820,902	-	-	23,815,223	22,820,902
Accumulated Depreciation	<u>(30,913,073)</u>	<u>(29,847,733)</u>	<u>(8,713,170)</u>	<u>(8,040,787)</u>	<u>(39,626,243)</u>	<u>(37,888,520)</u>
Total	<u>\$ 38,128,331</u>	<u>\$ 36,681,014</u>	<u>\$ 8,277,207</u>	<u>\$ 8,813,094</u>	<u>\$ 46,405,538</u>	<u>\$ 45,494,108</u>

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

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2012

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$3,300,000. All comprises of debt backed by the full faith and credit of the County. In addition, the County had \$1,615,078 in loans; \$2,247,571 in compensated absences; \$2,872 in capital leases and \$336,560 in OPEB liability.

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

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$ 3,300,000	\$ 4,580,000	\$ -	\$ -	\$ 3,300,000	\$ 4,580,000
Special Assessment Debt with Governmental Commitment	-	86,153	-	-	-	86,153
Total	\$ 3,300,000	\$ 4,666,153	\$ -	\$ -	\$ 3,300,000	\$ 4,666,153

There was no increase in debt during the fiscal year.

At year-end the General Fund had an outstanding balance of \$456,418 and the MT ExpoPark had an outstanding balance of \$1,489,140 owed to the County Health Insurance Fund as an in-house loan.

In June 2012 the County refunded outstanding general obligation bonds into one new series. The County had net present value debt service savings of \$199,715. These bonds were sold at a premium with the coupons paying 2% and the interest rates ranging from .35% to .80%. These bonds will be paid off in July 2016.

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

State statutes limit the amount of County indebtedness to 2.5% of the total assessed value of taxable property. The current debt limitation for Cascade County is \$110,305,670 which is significantly in excess of Cascade County's outstanding debt.

Additional information on Cascade County's long-term debt can be found in note IV.G on pages 38-40 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 5.7 percent, which is 1.4% less when compared to a year ago. This compares favorably to the state's average unemployment rate of 6.2 percent and favorably to the national average of 8.4 percent.
- Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing Cascade County's budget for the 2013 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund increased to \$1,903,851. Cascade County has appropriated \$541,521 of this amount for spending in the 2013 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, 2012

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets			
Cash and cash equivalents	\$ 7,521,317	\$ 41,309	\$ 7,562,626
Taxes and assessments receivable	1,723,611	172,050	1,895,661
Internal balance	69,718	(69,718)	-
Inventory	48,667	12,331	60,998
Other receivables	2,723,481	25,386	2,748,867
Due from (to) other funds	500,968	(500,968)	-
Loans receivable	193,224	-	193,224
In-house loans receivable (payable)	1,489,140	(1,489,140)	-
Restricted cash and cash equivalents	-	7,259	7,259
Capital assets:			
Land	649,255	84,681	733,936
Land easements	3,198,284	-	3,198,284
Construction in progress	1,283,648	-	1,283,648
Buildings	30,449,648	10,834,383	41,284,031
Improvements other than buildings	184,385	4,360,882	4,545,267
Machinery and equipment	9,460,961	1,710,431	11,171,392
Infrastructure	23,815,223	-	23,815,223
Less accumulated depreciation	(30,913,073)	(8,713,170)	(39,626,243)
Total Assets:	52,398,457	6,475,716	58,874,173
Liabilities and Net Assets			
Liabilities:			
Short term payables	1,818,434	273,327	2,091,761
Unearned revenue	-	458,319	458,319
Current portion of long term debt	1,735,045	7,840	1,742,885
Deferred interest payable	65,995	-	65,995
Noncurrent liabilities:			
General obligation bonds	2,050,000	-	2,050,000
Loans	1,350,202	-	1,350,202
Compensated absences	1,955,669	66,765	2,022,434
OPEB liability	336,560	-	336,560
Total Liabilities:	9,311,905	806,251	10,118,156
Net Assets:			
Invested in capital assets net of related debt	32,907,686	8,277,207	40,670,307
Restricted:			
for special districts	165,674	-	165,674
for revolving loans	12,804	-	12,804
for predatory animals	1,541	-	1,541
for drug preventions	12,115	-	12,115
for GIS services	15,475	-	15,475
for debt services	209,436	7,259	216,695
Unrestricted	9,761,821	(2,615,001)	7,661,406
Total Net Assets:	\$ 43,086,552	\$ 5,669,465	\$ 48,756,017

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, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary Government							
Governmental Activities:							
General Government	\$ 7,331,563	\$ 1,183,393	\$ 601,995	\$ 15,013	\$ (5,531,162)	\$ -	\$ (5,531,162)
Public Safety	13,348,006	6,283,566	453,648	-	(6,610,792)	-	(6,610,792)
Public Works	5,705,462	427,900	551,456	1,180,139	(3,545,967)	-	(3,545,967)
Public Health	5,410,249	1,829,234	2,600,616	82,367	(898,032)	-	(898,032)
Social & Economic Services	2,379,830	110,237	1,545,658	-	(723,935)	-	(723,935)
Culture & Recreation	522,055	-	-	11,649	(510,406)	-	(510,406)
Housing & Community Development	259,613	29,616	-	-	(229,997)	-	(229,997)
Conservation of Natural Resources	64,920	-	62,663	-	(2,257)	-	(2,257)
Interest on long-term debt	278,355	79,504	-	-	(198,851)	-	(198,851)
Total Governmental Activities:	35,300,053	9,943,450	5,816,036	1,289,168	(18,251,399)	-	(18,251,399)
Business-Type Activities:							
Montana ExpoPark	3,905,950	1,933,012	-	-	-	(1,972,938)	(1,972,938)
Solid Waste	982,260	847,481	-	-	-	(134,779)	(134,779)
Bulk Water	50,531	49,304	-	-	-	(1,227)	(1,227)
Total Business-Type Activities:	4,938,741	2,829,797	-	-	-	(2,108,944)	(2,108,944)
Total Primary Government:	\$ 40,238,794	\$ 12,773,247	\$ 5,816,036	\$ 1,289,168	(18,251,399)	(2,108,944)	(20,360,343)
Component Units							
Property taxes					19,904,643	442	19,905,085
Licenses and permits					28,325	-	28,325
Intergovernmental					1,211,621	-	1,211,621
Investment income					45,698	116	45,814
Miscellaneous					392,368	387,480	779,848
Contribution of fixed assets					(136,496)	136,496	-
Transfers					(792,109)	792,109	-
Total General Revenues, Special Items, and Transfers:					20,654,050	1,316,643	21,970,693
Change in Net Assets:					2,402,651	(792,301)	1,610,350
Net Assets - Beginning					40,683,901	6,461,766	47,145,667
Net Assets - Ending:					\$ 43,086,552	\$ 5,669,465	\$ 48,756,017

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

**Cascade County Montana
Balance Sheet
Governmental Funds
June 30, 2012**

	<u>General</u>	<u>Road</u>	<u>Public Safety</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 898,097	\$ -	\$ 1,198,790	\$ 4,272,816	\$ 6,369,703
Taxes and assessments receivable	285,468	105,087	364,225	968,831	1,723,611
Other receivables	205,841	577,953	499,751	1,392,995	2,676,540
Due from other funds	989,993	-	58,786	563,310	1,612,089
Loans receivable	-	-	-	193,224	193,224
Total Assets:	<u>\$ 2,379,399</u>	<u>\$ 683,040</u>	<u>\$ 2,121,552</u>	<u>\$ 7,391,176</u>	<u>\$ 12,575,167</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	190,080	33,228	237,061	674,195	1,134,564
Due to other funds	-	293,289	-	817,832	1,111,121
Deferred revenue	285,468	105,087	364,225	968,831	1,723,611
Total Liabilities:	<u>475,548</u>	<u>431,604</u>	<u>601,286</u>	<u>2,460,858</u>	<u>3,969,296</u>
Fund Balances:					
Non-spendable	-	-	-	193,224	193,224
Restricted	-	-	-	417,047	417,047
Committed	916,458	527,222	1,165,236	871,853	3,480,769
Assigned	541,521	86,421	355,030	3,451,112	4,434,084
Unassigned	445,872	(362,207)	-	(2,918)	80,747
Total Fund Balances:	<u>1,903,851</u>	<u>251,436</u>	<u>1,520,266</u>	<u>4,930,318</u>	<u>8,605,871</u>
Total Liabilities and Fund Balances:	<u>\$ 2,379,399</u>	<u>\$ 683,040</u>	<u>\$ 2,121,552</u>	<u>\$ 7,391,176</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in funds	38,024,991
Other long-term assets are not available to pay for current-period and, therefore, are not deferred in funds.	1,197,437
Internal service funds are used by management to charge the costs of gasoline, printing, repeater maintenance, and self insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	2,601,510
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(7,343,257)</u>
Net assets of governmental activities	<u>\$ 43,086,552</u>

Cascade County Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2012

	<u>General</u>	<u>Road</u>	<u>Public Safety</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes	\$ 5,286,269	\$ 1,925,769	\$ 5,400,384	\$ 8,048,930	\$ 20,661,352
Licenses and permits	14,173	4,401	-	116,713	135,287
Intergovernmental	1,722,013	63,740	31,181	6,994,058	8,810,992
Charges for services	600,916	-	5,333,830	2,372,835	8,307,581
Fines and forfeitures	375,460	-	-	43,916	419,376
Investment income	6,743	55	650	9,141	16,589
Miscellaneous	42,905	40,322	25,611	891,260	1,000,098
Internal services	40,709	-	-	452,316	493,025
In-kind contributions	-	-	-	9,993	9,993
Total Revenues:	<u>8,089,188</u>	<u>2,034,287</u>	<u>10,791,656</u>	<u>18,939,162</u>	<u>39,854,293</u>
Expenditures					
Current:					
General Government	5,809,828	-	-	1,024,843	6,834,671
Public Safety	147,181	-	10,151,530	1,932,792	12,231,503
Public Works	342,492	2,151,633	-	4,268,550	6,762,675
Public Health	-	-	-	5,206,240	5,206,240
Social & Economic Services	82,074	-	-	2,135,151	2,217,225
Culture & Recreation	-	-	-	513,728	513,728
Housing & Community Development	-	-	-	236,666	236,666
Conservation of Natural Resources	-	-	-	63,257	63,257
Miscellaneous	104,220	-	-	406,002	510,222
In-kind expense:					
In-kind expense	-	6,775	-	3,218	9,993
Capital expenditure:					
Capital expenditure	9,342	-	-	966,979	976,321
Debt service:					
Principal	252,141	-	-	1,330,374	1,582,515
Interest	36,172	-	-	122,354	158,526
Total Expenditures:	<u>6,783,450</u>	<u>2,158,408</u>	<u>10,151,530</u>	<u>18,210,154</u>	<u>37,303,542</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures:	<u>1,305,738</u>	<u>(124,121)</u>	<u>640,126</u>	<u>729,008</u>	<u>2,550,751</u>
Other Financing Sources (Uses)					
Proceeds from bonds	-	-	-	3,406,495	3,406,495
Bond refunding expense	-	-	-	(3,473,545)	(3,473,545)
Transfers in	466,221	547,432	324,439	2,375,203	3,713,295
Contribution of Capital Assets	-	-	-	(17,608)	(17,608)
Transfers out	(1,513,393)	(247,286)	(194,115)	(2,560,249)	(4,515,043)
Total Other Financing Sources (Uses)	<u>(1,047,172)</u>	<u>300,146</u>	<u>130,324</u>	<u>(269,704)</u>	<u>(886,406)</u>
Net Change in Fund Balances:	258,566	176,025	770,450	459,304	1,664,345
Fund Balances - Beginning	1,645,285	75,411	749,816	4,471,014	6,941,526
Fund Balances - Ending:	<u>\$ 1,903,851</u>	<u>\$ 251,436</u>	<u>\$ 1,520,266</u>	<u>\$ 4,930,318</u>	<u>\$ 8,605,871</u>

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

CASCADE COUNTY, MONTANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

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

Net change in fund balances - total governmental funds (page 20)	\$ 1,664,345
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	1,569,328
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.	(11,328)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(756,711)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,411,738
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.	(219,629)
Internal service funds are used by management to charge the costs of gasoline, risk management, repeater maintenance, and self insurance to individual funds. The net revenue of these activities is reported with governmental activities.	<u>(1,255,092)</u>
Change in net assets of governmental activities (page 18)	<u>\$ 2,402,651</u>

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

**Cascade County Montana
Statement of Net Assets
Proprietary Funds
June 30, 2012**

	Enterprise Funds				Internal Service Funds
	Water Operating	Solid Waste Disposal	Montana ExpoPark	Total	
Assets					
Current assets:					
Cash and cash equivalents	\$ 41,309	\$ -	\$ -	\$ 41,309	\$ 1,151,614
Taxes and assessments receivable	-	172,050	-	172,050	-
Inventory	-	-	12,331	12,331	48,667
Other receivables	-	642	24,744	25,386	46,939
Total Current assets:	<u>41,309</u>	<u>172,692</u>	<u>37,075</u>	<u>251,076</u>	<u>1,247,220</u>
Non-current assets:					
Loans receivable	-	-	-	-	1,945,558
Total Non-current assets:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,945,558</u>
Restricted assets:					
Restricted assets and cash equivalents	-	-	7,259	7,259	-
Total Restricted assets:	<u>-</u>	<u>-</u>	<u>7,259</u>	<u>7,259</u>	<u>-</u>
Capital assets:					
Land	-	47,379	37,302	84,681	-
Buildings	-	81,599	10,752,784	10,834,383	-
Improvements and other buildings	7,769	58,398	4,294,715	4,360,882	-
Machinery and equipment	6,725	24,723	1,678,983	1,710,431	236,810
Less accumulated depreciation	(7,858)	(66,998)	(8,638,314)	(8,713,170)	(133,470)
Total Capital assets:	<u>6,636</u>	<u>145,101</u>	<u>8,125,470</u>	<u>8,277,207</u>	<u>103,340</u>
Total Assets:	<u>47,945</u>	<u>317,793</u>	<u>8,169,804</u>	<u>8,535,542</u>	<u>3,296,118</u>
Liabilities					
Current Liabilities:					
Short-term payable	3,414	167,089	102,824	273,327	676,356
Due to other funds	-	20,191	480,777	500,968	-
Deferred revenue	-	-	458,319	458,319	-
Current portion of long term debt	-	-	135,768	135,768	1,825
Total Current Liabilities:	<u>3,414</u>	<u>187,280</u>	<u>1,177,688</u>	<u>1,368,382</u>	<u>678,181</u>
Long-term liabilities:					
In-house loan payable	-	-	1,361,212	1,361,212	-
Compensated absences payable	-	-	66,765	66,765	16,427
Total Long-term liabilities:	<u>-</u>	<u>-</u>	<u>1,427,977</u>	<u>1,427,977</u>	<u>16,427</u>
Total Liabilities:	<u>3,414</u>	<u>187,280</u>	<u>2,605,665</u>	<u>2,796,359</u>	<u>694,608</u>
Net Assets					
Invested in capital assets, net of related debt	6,636	145,101	8,125,470	8,277,207	103,340
Restricted - Debt Service	-	-	7,259	7,259	-
Unrestricted	37,895	(14,588)	(2,568,590)	(2,545,283)	2,498,170
Total Net Assets:	<u>\$ 44,531</u>	<u>\$ 130,513</u>	<u>\$ 5,564,139</u>	<u>5,739,183</u>	<u>\$ 2,601,510</u>

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

The statement of net assets reports an internal balance, which is not reported in funds.	<u>(69,718)</u>
Net assets of business-type activities	<u>\$ 5,669,465</u>

Cascade County Montana
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

	Enterprise Funds				
	Water Operating	Solid Waste Disposal	Montana ExpoPark	Total	Internal Service Funds
Operating Revenues					
Charges for services	\$ 49,304	\$ 5,146	\$ 1,913,869	\$ 1,968,319	\$ -
Miscellaneous	-	879,337	369,621	1,248,958	-
Internal services	-	-	-	-	3,273,056
Total Operating Revenues:	<u>49,304</u>	<u>884,483</u>	<u>2,283,490</u>	<u>3,217,277</u>	<u>3,273,056</u>
Operating Expenses					
Personal services	9,400	-	1,284,604	1,294,004	54,343
Supplies and materials	1,911	2,885	162,545	167,341	731,745
Purchased services	36,606	929,765	1,368,368	2,334,739	7,966
Building materials	-	-	167,178	167,178	-
Fixed charges	159	34,746	162,148	197,053	3,733,411
Awards and indemnities	-	-	57,368	57,368	-
Depreciation	2,455	14,864	655,064	672,383	16,463
Total Operating Expenses:	<u>50,531</u>	<u>982,260</u>	<u>3,857,275</u>	<u>4,890,066</u>	<u>4,543,928</u>
Operating Income (Loss):	<u>(1,227)</u>	<u>(97,777)</u>	<u>(1,573,785)</u>	<u>(1,672,789)</u>	<u>(1,270,872)</u>
Nonoperating Revenues (Expenses)					
Taxes and assessments	-	442	-	442	-
Interest revenue	111	5	-	116	29,105
Interest expense	-	-	(19,436)	(19,436)	-
Total Nonoperating Revenues (Expenses):	<u>111</u>	<u>447</u>	<u>(19,436)</u>	<u>(18,878)</u>	<u>29,105</u>
Income (Loss) Before Contributions and Transfers:	<u>(1,116)</u>	<u>(97,330)</u>	<u>(1,593,221)</u>	<u>(1,691,667)</u>	<u>(1,241,767)</u>
Capital Contributions	-	-	136,496	136,496	-
Capital Contribution to Governmental Funds	-	-	-	-	(22,967)
Transfers in	-	-	823,429	823,429	9,641
Transfers out	-	-	(31,320)	(31,320)	-
Change in Net Assets:	<u>(1,116)</u>	<u>(97,330)</u>	<u>(664,616)</u>	<u>(763,062)</u>	<u>(1,255,093)</u>
Total Net Assets - Beginning	45,647	227,843	6,228,755	6,502,245	3,856,603
Total Net Assets - Ending:	<u>\$ 44,531</u>	<u>\$ 130,513</u>	<u>\$ 5,564,139</u>	<u>\$ 5,739,183</u>	<u>\$ 2,601,510</u>

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

Net change in nets assets enterprise funds:	(763,062)
The funds do not report internal balance change and statement of activities do:	<u>(29,239)</u>
Change in net assets of business-type activities	<u>\$ (792,301)</u>

Cascade County, Montana
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2012

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
	Water Operating	Solid Waste Disposal	Montana ExpoPark	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 49,304	\$ 849,380	\$ 2,550,703	\$ 3,449,387	\$ -
Receipts from interfund services provided	-	-	-	-	3,265,225
Payments to suppliers	(35,262)	(895,937)	(1,909,244)	(2,840,443)	(4,250,959)
Payments to employees	(9,400)	-	(1,258,985)	(1,268,385)	(55,333)
Net cash provided (used) by operating activities	<u>4,642</u>	<u>(46,557)</u>	<u>(617,526)</u>	<u>(659,441)</u>	<u>(1,041,067)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Short-term loan	-	20,191	(39,304)	(19,113)	-
Receipts from loans receivable	-	-	-	-	158,498
Taxes	-	442	-	442	-
Transfer to other funds	-	-	(31,320)	(31,320)	-
Transfer from other funds	-	-	823,429	823,429	9,641
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>20,633</u>	<u>752,805</u>	<u>773,438</u>	<u>168,139</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	-	-	(30,556)
Principal paid on capital debt	-	-	(123,872)	(123,872)	-
Interest paid on capital debt	-	-	(19,436)	(19,436)	-
Net cash provided (used) for capital and related financing activities	<u>-</u>	<u>-</u>	<u>(143,308)</u>	<u>(143,308)</u>	<u>(30,556)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	111	5	-	116	29,105
Net cash provided (used) by investing activities	<u>111</u>	<u>5</u>	<u>-</u>	<u>116</u>	<u>29,105</u>
Net increase (decrease) in cash and cash equivalents	4,753	(25,919)	(8,029)	(29,195)	(874,379)
Cash and cash equivalents, beginning of year	<u>36,556</u>	<u>25,919</u>	<u>15,288</u>	<u>77,764</u>	<u>2,025,993</u>
Cash and cash equivalents, end of year	<u>\$ 41,309</u>	<u>\$ -</u>	<u>\$ 7,259</u>	<u>\$ 48,569</u>	<u>\$ 1,151,614</u>
Reconciliation of operating income to net cash provide (used) by operating activities:					
Operating income (loss)	\$ (1,227)	\$ (97,777)	\$ (1,573,785)	\$ (1,672,788)	\$ (1,270,872)
Adjustments to reconcile operating income to net cash					
Depreciation expense	2,455	14,864	655,064	672,383	16,463
(Increase) decrease in accounts receivable	-	(642)	11,669	11,027	(7,831)
(Increase) decrease in taxes receivable	-	(34,461)	-	(34,461)	-
(Increase) decrease in prepaid expense	-	-	-	-	-
(Increase) decrease in inventories	-	-	(6,717)	(6,717)	16,890
Increase (decrease) in short term payables	3,414	71,459	35,001	109,874	204,309
Increase (decrease) in deferred revenue	-	-	255,544	255,544	-
Increase (decrease) in compensated absense payable	-	-	5,698	255,544	(26)
Total adjustments	<u>5,869</u>	<u>51,220</u>	<u>956,259</u>	<u>1,263,194</u>	<u>229,805</u>
	<u>4,642</u>	<u>(46,557)</u>	<u>(617,526)</u>	<u>(409,594)</u>	<u>(1,041,067)</u>
Non cash investing, capital, and financing activities:					
Contributions of capital assets from governmental funds	\$ -	\$ -	\$ 136,496	\$ 136,496	\$ -
Contributions of capital assets to governmental funds	\$ -	\$ -	\$ -	\$ -	\$ 22,967

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, 2012

	Investment Trust Funds	Private-Purpose Trust Funds	Agency Funds
Assets			
Cash and cash equivalents	\$ 9,539,422	\$ 265,976	\$ 8,176,641
Taxes and assessments receivable	-	-	5,328,853
Other receivables	-	-	63,407
Due from other funds	-	-	1,783
Tax deed land	-	-	48,388
Total Assets:	<u>9,539,422</u>	<u>265,976</u>	<u>13,619,072</u>
Liabilities			
Short-term payables	-	-	1,347,502
Due to other governments	-	-	12,269,787
Due to other funds	-	-	1,783
Total Liabilities:	<u>-</u>	<u>-</u>	<u>\$ 13,619,072</u>
Net Assets			
Held in trust for pool participants	<u>9,539,422</u>	<u>265,976</u>	
Total Net Assets:	<u>\$ 9,539,422</u>	<u>\$ 265,976</u>	

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

CASCADE COUNTY, MONTANA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended June 30, 2012

	External Investment Pool	Private Purpose Trust Funds
	<u> </u>	<u> </u>
ADDITIONS		
Contributions:		
Fines & Forfeitures	\$ -	\$ 1,311,606
Miscellaneous		500,267
Participants	<u>33,072,598</u>	<u>-</u>
Total Contributions	<u>33,072,598</u>	<u>1,811,873</u>
Investment Earnings:		
Interest	29,056	-
Less investment expense	<u>581</u>	<u>-</u>
Net investment earnings	<u>28,475</u>	<u>-</u>
Total additions	<u>33,101,073</u>	<u>1,811,873</u>
DEDUCTIONS		
General Government	-	832,704
Public Safety	-	1,008,545
Distribution to participants	<u>29,813,440</u>	<u>-</u>
Total Deductions	<u>29,813,440</u>	<u>1,841,249</u>
Change in Net Assets	3,287,633	(29,376)
Net assets - beginning of year	<u>6,251,789</u>	<u>295,352</u>
Net assets - end of year	<u>\$ 9,539,422</u>	<u>\$ 265,976</u>

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

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

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.

Road Fund – This fund is used for operation of the County's Road Department. The main revenues source for this fund is taxes.

Public Safety – This fund is used for operation of the Sheriff's Department and Adult Detention Center. The main revenue sources for this fund are taxes and the rental of jail beds to the State and Federal government.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

The government reports the following major proprietary funds:

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.

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.

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.

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 four internal service funds. One is for gasoline, this charges gas at cost plus a seven cent administrative fee. One is for the cost of the County Printer. Another is for Repeater Maintenance. Communication services is billed out at a yearly amount to utilizing agencies, reserves are used for repeater replacement. With the changing cost of this service the County terminated this fund at year end. All costs associated with the repeaters will be paid from the County's General Fund. The final fund is for the County's self-insured health plan. The County's finance officer recommends the premium rate and benefits yearly for the Board of Commissioners' approval.

Private Purpose Trust Funds – These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor or mandated by State Statutes. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor. All of the County's trust funds are mandated by the State Statutes for the following: Sheriff 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. Intergovernmental revenues are normally program revenues. The County receives payments-in-lieu of taxes and an Entitlement Revenue from other Governmental units that are considered as general revenue since they come with no restrictions of us. 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.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition.

State statutes authorize the County to invest in direct obligations of the U.S. Government, such as U.S. Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP).

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration. This pool is not rated.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year-end are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "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.

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. Roads are capitalized if the cost of improvements is equal to or greater than \$50,000 and bridges are capitalized if costs exceed \$125,000. 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 \$514,586 for the outstanding amount of this debt, and unrestricted net assets have been increased by the same amount.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

5. Capital Assets, continued

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

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

6. Compensated Absences

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

Vacation leave

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

Sick leave

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

7. Long-term Obligations

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

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

8. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. To change the commitment of fund equity requires the Board of County Commissioners to modify the County's Fund equity Policy which sets the requirements.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

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 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	\$ 1,067,690
Infrastructure Improvements	2,174,461
Depreciation Expense	<u>(1,672,823)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ 1,569,328</u>

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

Principal repayments:	
Deferred Charges	\$ (126,936)
General obligation debt	1,547,889
Accrued interest adjustment	<u>(9,215)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 1,411,738</u>

III. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The County of Cascade adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, 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. Department for this purpose is defined as a segment of a fund, such as Commission is a department of the General Fund, which, has several different departments.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

III. COMPLIANCE AND ACCOUNTABILITY, continued

A. Budgetary Information, continued

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, 2012.

B. Excess of expenditures over appropriations

No departments overspent their authorized budget.

C. Deficit fund equity

No funds had negative fund equity.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Cash Deposits

As of June 30, 2012, the carrying amount of the County's bank deposits was \$5,610,512 and the respective bank balances totaled \$4,029,633. Of the total bank balance, \$653,552 was insured through the Federal Depository Insurance Corporation (FDIC). The remaining \$3,376,111 was collateralized with pooled securities held by the financial institutions' trust departments. These securities are held in the name of the financial institution and not that of the County.

2. Investments

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.

The County only invests in the Montana Short-term Investment Pool (STIP). As of June 30, 2012 the County had \$21,159,392 invested in STIP

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. The total percentage of the Treasurer's Pool that relates to external participants is 75.6%.

(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, \$752,054; Special Revenue Funds, \$1,282,082; Debt Service Funds, \$381,706; Capital Project Funds, \$803,122; Proprietary Fund-Enterprise, \$40,670, and Proprietary Fund-Internal Service, \$858,619 for a total of \$4,118,253.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

(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 \$9,539,422 at June 30, 2012. 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, 2012, 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, 2012, the administrative fee charged was \$935.

Composition of the external pool at June 30, 2012, is as follows:

7130-Contested Taxes	\$	1,619,593
7131-Contested Tax Interest	\$	56,367
7162-Construction Lien Bond	\$	5,678
7230-Fort Shaw Irrigation	\$	72,199
7250-West Great Falls Flood Control	\$	18,690
7252-West Great Falls Flood Maintenance	\$	103,714
7310-Black Eagle Fire Department	\$	112,404
7349-Permissive Levy Transit District	\$	17,471
7350-Transit District	\$	2,931,648
7360-North Central Learning Resource Center	\$	174,990
7703-District 3 Cascade	\$	767,865
7705-District 5 Centerville	\$	894,245
7729-District 29 Belt	\$	1,103,869
7755-District 55 Sun River	\$	922,054
7774-District 74 Vaughn	\$	297,261
7785-District 85 Ulm	\$	314,581
7795-District 95 Deep Creek	\$	33,145
7820-High School Transportation	\$	62,012
7830-High School Retirement	\$	11,060
7840-Elementary Retirement	\$	20,576
Total External Pool	\$	9,539,422

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

6. Administrative Fees, continued

Condensed 2012 financial information for the County's investment pool is as follows:

	External Participants	Internal Participants	Combined
Statement of Net Assets			
Assets:			
Cash equivalents	\$ 9,539,422	\$ 4,118,253	\$ 13,657,675
Liabilities and Net Assets:			
County funds	\$ -	\$ 4,118,253	\$ 4,118,253
External participants	9,539,422	-	9,539,422
Total liabilities and net assets	\$ 9,539,422	\$ 4,118,253	\$ 13,657,675
Statement of Changes in Net Assets			
Investment income	\$ 29,056	\$ 17,642	\$ 46,698
Participant investment in pool	33,072,598	38,267,364	71,339,962
Distribution to participants	(29,813,440)	(36,517,618)	(66,331,058)
Administrative expense	(581)	(354)	(935)
Increase/(Decrease) in net assets	3,287,633	1,767,034	5,054,667
Net assets, beginning of year	6,251,789	2,351,219	8,603,008
Net assets, end of year	\$ 9,539,422	\$ 4,118,253	\$ 13,657,675

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, 2012, were within the legal limits. The tax levies were based upon a taxable valuation of \$132,907,450.

Current tax collections for the year ended June 30, 2012, were approximately 96.00% 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 \$193,224.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Amounts due to and due from other funds, transfers

Due from other funds and due to other funds consists of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental Funds	489,025
	Solid Waste	20,191
	MT ExpoPark	480,777
		<u>989,993</u>
Public Safety Nonmajor Governmental Funds	Nonmajor Governmental Funds	<u>58,786</u>
	Road Fund	293,289
	Nonmajor Governmental Funds	<u>270,021</u>
		<u>563,310</u>

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

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 and to replace the bleachers in the arena at MT ExpoPark. These loans give the County the ability to make additional interest while reducing the cost of interest for the projects.

The following is the amortization schedule at the current interest rate of 0.62%.

Fiscal Year	<u>General Fund</u>		<u>MT ExpoPark</u>		<u>Total</u>	
	<u>Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
6/30/2013	35,826	2,718	128,350	8,839	164,176	11,557
6/30/2014	36,048	2,496	129,145	8,044	165,193	10,540
6/30/2015	36,271	2,273	129,945	7,244	166,216	9,517
6/30/2016	36,496	2,048	130,750	6,439	167,246	8,487
6/30/2017	36,722	1,822	131,560	5,629	168,282	7,451
6/30/2018	36,950	1,595	132,375	4,814	169,325	6,409
6/30/2019	37,179	1,366	133,195	3,994	170,374	5,360
6/30/2020	37,409	1,136	134,021	3,169	171,430	4,305
6/30/2021	37,641	904	96,486	2,317	134,127	3,221
6/30/2022	37,874	671	97,083	1,719	134,957	2,390
6/30/2023	38,109	436	97,685	1,117	135,794	1,553
6/30/2024	38,345	200	98,290	512	136,635	712
6/30/2025	11,548	14	50,255	36	61,803	50
Total	<u>456,418</u>	<u>17,679</u>	<u>1,489,140</u>	<u>53,873</u>	<u>1,945,558</u>	<u>71,552</u>

Interfund transfers:

	<u>Transfers In:</u>						
	<u>General Fund</u>	<u>Road Fund</u>	<u>Public Safety</u>	<u>Nonmajor Governmental</u>	<u>Internal Service Funds</u>	<u>Montana ExpoPark</u>	<u>Total</u>
Transfer out:							
General Fund	-	307,831	137,655	1,058,266	9,641	-	1,513,393
Road Fund	-	-	-	247,286	-	-	247,286
Public Safety	-	-	-	194,115	-	-	194,115
Nonmajor Governmental	466,221	239,601	186,784	844,214	-	823,429	2,560,249
Internal Service Funds	-	-	-	-	-	-	-
Montana ExpoPark	-	-	-	31,320	-	-	31,320
Total	<u>466,221</u>	<u>547,432</u>	<u>324,439</u>	<u>2,375,201</u>	<u>9,641</u>	<u>823,429</u>	<u>4,546,363</u>

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.

State law was changed to allow local governments to create a debt service fund for compensated absences. The County set up this fund and transferred a percentage of the owed vacation and sick leave to this fund depending on the reserves of the fund. When an employee leaves employment from the County this fund pays the funded portion of the liability and the remainder comes from the department where the employee is employed.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

F. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 649,255	\$ -	\$ -	\$ 649,255
Land easements	3,198,284	-	-	3,198,284
Construction in progress	103,509	1,180,139	-	1,283,648
Total capital assets not being depreciated	<u>3,951,048</u>	<u>1,180,139</u>	<u>-</u>	<u>5,131,187</u>
Capital assets being depreciated:				
Buildings	30,436,910	131,625	118,887	30,449,648
Improvements other than buildings	173,285	11,100	-	184,385
Machinery and equipment	9,146,602	1,243,858	929,499	9,460,961
Infrastructure	22,820,902	1,026,699	32,378	23,815,223
Total Capital assets being depreciated	<u>62,577,699</u>	<u>2,413,282</u>	<u>1,080,764</u>	<u>63,910,217</u>
Less accumulated depreciation for:				
Buildings	6,005,602	666,042	-	6,671,644
Improvements other than buildings	132,433	12,144	-	144,577
Machinery and equipment	5,871,142	933,190	789,703	6,014,629
Infrastructure	17,838,556	255,730	12,063	18,082,223
Total accumulated depreciation	<u>29,847,733</u>	<u>1,867,106</u>	<u>801,766</u>	<u>30,913,073</u>
Total Capital assets being depreciated, net	<u>32,729,966</u>	<u>546,176</u>	<u>278,998</u>	<u>32,997,144</u>
Governmental activities capital assets, net	<u>\$ 36,681,014</u>	<u>\$ 1,726,315</u>	<u>\$ 278,998</u>	<u>\$ 38,128,331</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,681	\$ -	\$ -	\$ 84,681
Construction in process	-	-	-	-
Total capital assets not being depreciated	<u>84,681</u>	<u>-</u>	<u>-</u>	<u>84,681</u>
Capital assets being depreciated:				
Buildings	10,808,826	118,887	93,330	10,834,383
Improvements other than buildings	4,360,882	-	-	4,360,882
Machinery and equipment	1,599,492	128,547	17,608	1,710,431
Total Capital assets being depreciated	<u>16,769,200</u>	<u>247,434</u>	<u>110,938</u>	<u>16,905,696</u>
Less accumulated depreciation for:				
Buildings	5,102,873	285,000	39,199	5,348,674
Improvements other than buildings	2,701,467	243,423	-	2,944,890
Machinery and equipment	236,447	186,892	3,733	419,606
Total accumulated depreciation	<u>8,040,787</u>	<u>715,315</u>	<u>42,932</u>	<u>8,713,170</u>
Total capital assets being depreciated, net	<u>8,728,413</u>	<u>(467,881)</u>	<u>68,006</u>	<u>8,192,526</u>
Business-type activities capital assets, net	<u>\$ 8,813,094</u>	<u>\$ (467,881)</u>	<u>\$ 68,006</u>	<u>\$ 8,277,207</u>

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

F. Capital Assets, continued

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

Governmental activities:

General government	\$ 219,234
Public safety	584,517
Public works	710,734
Public health	67,266
Social and economic services	78,294
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	<u>16,463</u>
Total depreciation expense - governmental activities	<u>\$ 1,689,285</u>

Business-type activities

Water Operating	\$ 2,455
Solid Waste	14,864
Montana Expo Park	<u>655,064</u>
Total depreciation expense - business-type activities	<u>\$ 672,383</u>

G. Operating leases

The County's Solid Waste Disposal District, as tenant lessee, has leased land from the Montana State Department of Highways for an annual lease payment of \$250. The term of the lease may be extended from year to year upon written consent of lessor and upon payment of the annual rent.

H. Long-term debt

The County has assumed the following long-term debt:

1. General Obligation Bonds

Bonds payable at June 30, 2012 is comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term Years</u>	<u>Final Maturity</u>	<u>Bonds Issued</u>	<u>Outstanding June 30, 2012</u>	<u>Annual Serial Payment</u>
Refunding Bonds							
Series 2012	5/31/2012	2%	4 years	7/1/2016	\$ 3,300,000	\$ 3,300,000	Varies

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	1,250,000	66,000	1,316,000
2014	670,000	41,000	711,000
2015	680,000	27,600	707,600
2016	700,000	14,000	714,000
Total	<u>\$ 3,300,000</u>	<u>\$ 148,600</u>	<u>\$ 3,448,600</u>

The County refinanced its 2001 and 2005 refunding bonds during the fiscal year. The bonds were sold at a premium ranging from 101.782% to 104.811%. The bond interest is paid back by the County at 2%. This gives a yield to maturity of .35% - .80%. The refinancing saved the County a net present value of \$199,715.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Long-term debt, continued

2. Contracts, notes or loans

Purpose	Original Amount	Date of Issue	Interest Rate	Outstanding 06/30/2012	Date of Last Payment
Governmental Activities					
Whitetail Lane RID - Intercap Flood/Gannon Road RID - Intercap	48,990	10/28/2005	Varies	21,828	2/15/2016
Bob Marshall RID	269,342	10/28/2005	Varies	120,005	2/15/2016
Public Works Building Loan - Intercap	100,931	11/28/2008	Varies	85,491	2/15/2024
	<u>2,000,000</u>	2/20/2009	Varies	<u>1,387,754</u>	2/15/2019
Governmental Funds Total	<u>\$ 2,419,263</u>			<u>\$ 1,615,078</u>	

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

Governmental Activities			
Year Ending June 30	Principal	Interest	Total
2013	264,876	19,364	284,240
2014	275,014	16,063	291,078
2015	285,538	12,550	298,088
2016	296,407	8,946	305,353
2017	146,395	5,706	152,101
2018	151,361	3,875	155,236
2019	154,585	1,960	156,545
2020	7,510	489	8,000
2021	7,832	396	8,229
2022	8,169	294	8,463
2023	8,520	191	8,711
2024	8,871	84	8,954
Total	<u>\$ 1,615,078</u>	<u>\$ 69,919</u>	<u>\$ 1,684,997</u>

4. Capital Lease Obligations

The County has entered into several leases that meet the criteria of a capital lease as defined by Statement of Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one that transfers benefits and risks of ownership to the lessee. Total leased equipment capitalized in governmental funds as of June 30, 2012, 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, 2012:

Year Ending June 30:	Amount
2013	<u>2,946</u>
Total minimum lease payments	2,946
Less: Amount representing interest	<u>74</u>
Present value of net minimum lease payments	<u>\$ 2,872</u>

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Long-term debt, continued

5. Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 4,580,000	\$ 3,300,000	\$ 4,580,000	\$ 3,300,000	\$ 1,250,000
Plus deferred amounts:					
For premium less issuance costs	(60,941)	65,995	(60,941)	65,995	-
Total bonds payable	4,605,212	3,365,995	4,519,059	3,365,995	1,250,000
Loans	1,870,210	-	255,132	1,615,078	264,876
Capital Leases	9,501	-	6,629	2,872	2,872
Compensated absences	2,048,179	977,584	852,797	2,172,966	217,297
OPEB Liability	183,338	153,222	-	336,560	-
Governmental activity long-term liabilities	<u>\$ 8,716,440</u>	<u>\$ 4,496,801</u>	<u>\$ 5,633,617</u>	<u>\$ 7,493,471</u>	<u>\$ 1,735,045</u>
Business-Type activities:					
Compensated absences	68,485	75,614	69,494	74,605	7,840
Business-type activity long-term liabilities	<u>\$ 68,485</u>	<u>\$ 75,614</u>	<u>\$ 69,494</u>	<u>\$ 74,605</u>	<u>\$ 7,840</u>

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 Board of County Commissioners adopted a policy that complies with GASB Statement 54. To alter this policy it must be adopted by the Board at a public meeting. The following definition for committed fund balance gives the percentage according to the policy.

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. In most cases if funds are restricted they are assigned a separate fund. If a fund has different types of reserves the restricted is considered spent first.
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 a fund maintains that does not meet the definition of the above definitions. In the General Fund this is the amount that has been appropriated for the following fiscal year. These amounts are determined by the Board of County Commissioners during the budget process.
5. Unassigned fund balance – The remaining of fund balance not classified into other categories.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

I. Fund balance, continued

The following is the classification of governmental funds fund balance:

	General Fund	Road Fund	Public Safety	Other Funds	Total
Nonspendable fund balance					
Long-term loans receivable	-	-	-	193,224	193,224
Restricted fund balance					
Special Districts (Legal Restriction)				165,676	165,676
Revolving Loan Fund (Grant Restriction)				12,804	12,804
Predatory animals (Legal Restriction)				1,541	1,541
Drug Prevention (Legal Restriction)				12,115	12,115
GIS Services (Legal Restriction)	-	-	-	15,475	15,475
Debt Service (Legal and Bond Restriction)	-	-	-	209,436	209,436
Committed fund balance	916,458	527,222	1,165,236	871,853	3,480,769
Assigned fund balance					
General government	541,521	-	-	145,696	687,217
Public safety	-	-	355,030	128,930	483,960
Public works	-	86,421	-	280,239	366,660
Public health	-	-	-	869,681	869,681
Social and economic services	-	-	-	641,159	641,159
Culture and recreation	-	-	-	52,001	52,001
Housing and community development	-	-	-	23,905	23,905
Miscellaneous	-	-	-	77,205	77,205
Capital outlay	-	-	-	1,063,357	1,063,357
Debt service	-	-	-	168,939	168,939
Unassigned fund balance					
General government	445,872	-	-	-	445,872
Public safety	-	-	-	-	-
Public works	-	(362,207)	-	(2,918)	(365,125)

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

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

K. Pension and retirement plans, continued

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

a. $1/56 \times \text{Years of Service} \times \text{Final Average Salary (FAS)}$, or

b. The actuarial equivalent of double the member's accumulating regular contributions, annuitized over the expected life of the member (FAS is the member's highest average gross pay during any 36 consecutive months of membership service).

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

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

2. Sheriffs' Retirement System (SRS)

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

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

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

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

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

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

3. Teachers Retirement System (TRS)

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

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

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

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, 2012 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	\$ 13,115,190	\$ 4,431,955	34,999
(1) 0.10% paid by State of Montana			
 Contributions:			
Employer	\$ 927,245	\$ 448,293	2,615
Employee	912,031	409,735	2,530
Additional Employee	15,813	6,724	-
Total	\$ 1,855,089	\$ 864,752	\$ 5,145

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 2012. Three year trend information is as follows:

		Year Ending	Contributions Required	Contributions Made	Percentage Contributed
PERS		06/30/10	\$ 858,990	\$ 858,990	100%
		06/30/11	\$ 850,793	\$ 850,793	100%
		06/30/12	\$ 927,245	\$ 927,245	100%
SRS		06/30/10	\$ 401,452	\$ 401,452	100%
		06/30/11	\$ 388,166	\$ 388,166	100%
		06/30/12	\$ 448,293	\$ 448,293	100%
TRS		06/30/10	\$ 1,048	\$ 1,048	N/A
		06/30/11	\$ 2,533	\$ 2,533	100%
		06/30/12	\$ 2,615	\$ 2,615	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:

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

L. Postemployment Healthcare Plan, continued

	For the Fiscal Year Ending	
	June 30, 2012	June 30, 2011
<i>Determination of Annual Required Contribution</i>		
Normal Cost at year end	\$ 196,876	\$ 189,304
Amortization of UAAL	\$ 144,791	\$ 142,321
Annual Required Contribution (ARC)	\$ 341,667	\$ 331,625
<i>Determination of Net OPEB Obligation</i>		
Annual Required Contribution	\$ 341,667	\$ 331,625
Interest on prior year Net OPEB Obligation	\$ 7,334	\$ 3,746
Adjustment to ARC	\$ (10,602)	\$ (5,416)
Annual OPEB Cost	\$ 338,399	\$ 329,955
Contributions made	\$ (185,177)	\$ (240,268)
Increase in Net OPEB Obligation	\$ 153,222	\$ 89,687
Net OPEB Obligation - beginning of year	\$ 183,338	\$ 93,651
Adjusted Net OPEB Obligation - beginning of year	\$ -	\$ -
Net OPEB Obligation - end of year	\$ 336,560	\$ 183,338

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

	Percentage of OPEB		
Fiscal Year Ended	Annual OPEB Cost	Cost Contributed	Net OPEB Obligation
June 30, 2010	\$ 145,980	50.5%	\$ 93,651
June 30, 2011	\$ 329,955	72.8%	\$ 183,338
June 30, 2012	\$ 338,399	54.7%	\$ 336,560

The County has chosen not to fund the OPEB cost at this time. Adequate reserves are maintained to cover these projected costs.

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, 2012, actuarial valuation, the Projected 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 using a closed amortization period assuming 30 level annual payments. The remaining amortization period at June 30, 2012 was thirty years.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

M. Subsequent Events

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

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

Management has evaluated subsequent events through December 21, 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.

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, 2012, the County incurred \$177,535 in prisoner medical costs, with direct reimbursement of \$8,361 from various agencies, individuals or insurance carriers for a net expenditure of \$169,174. 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, 2012, 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 \$628,147 for claims reported but not paid and claims incurred but are not reported as of June 30, 2012. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

Cascade County, Montana
Notes to the Financial Statements
Fiscal Year Ended June 30, 2012

IV. DETAILED NOTES ON ALL FUNDS, continued

N. Risk Management, continued

Changes in the funds claim liability is as follows:

	Fiscal year ended June 30	
	2012	2011
Claims liability, beginning of year	\$ 459,759	\$ 478,879
Claims incurred in the fiscal year	3,727,795	2,935,166
Claims paid in the fiscal year	(3,559,408)	(2,954,286)
Claims liability, end of year	\$ 628,147	\$ 459,759

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, 2012, 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, 2012 the City contributed \$250,000 towards the operating costs.

On November 22, 1999, Cascade County and the City of Great Falls entered into an inter-local agreement establishing management authority, maintenance responsibilities, and ownership of record for the new City-County Health Department building.

**Cascade County Montana
General
Budgetary Comparison Schedule
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 5,333,390	\$ 5,333,390	\$ 5,286,269	\$ (47,121)
Licenses and permits	24,000	24,000	14,173	(9,827)
Intergovernmental	1,568,642	1,568,642	1,722,013	153,371
Charges for services	528,300	528,300	600,916	72,616
Fines and forfeitures	388,000	388,000	375,460	(12,540)
Investment income	-	-	6,743	6,743
Miscellaneous	-	-	42,905	42,905
Internal services	91,501	91,501	40,709	(50,792)
Total Revenues:	<u>7,933,833</u>	<u>7,933,833</u>	<u>8,089,188</u>	<u>155,355</u>
Expenditures				
Current:				
General Government	6,278,590	6,203,812	5,809,828	393,984
Public Safety	172,155	172,392	147,181	25,211
Public Works	300,000	330,166	342,492	(12,326)
Social & Economic Services	85,480	85,480	82,074	3,406
Miscellaneous	115,000	115,000	104,220	10,780
Capital expenditure:				
Capital expenditure	-	9,342	9,342	-
Debt service:				
Principal	194,335	243,592	252,141	(8,549)
Interest	45,393	44,722	36,172	8,550
Total Expenditures:	<u>7,190,953</u>	<u>7,204,506</u>	<u>6,783,450</u>	<u>421,056</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>742,880</u>	<u>729,327</u>	<u>1,305,738</u>	<u>576,411</u>
Other Financing Sources (Uses)				
Transfers in	456,689	466,939	466,221	(718)
Transfers out	(1,536,474)	(1,542,921)	(1,513,393)	29,528
Total Other Financing Sources (Uses)	<u>(1,079,785)</u>	<u>(1,075,982)</u>	<u>(1,047,172)</u>	<u>28,810</u>
Net Change in Fund Balances:	(336,905)	(346,655)	258,566	605,221
Fund Balances - Beginning	1,645,285	1,645,285	1,645,285	-
Fund Balances - Ending:	<u>\$ 1,308,380</u>	<u>\$ 1,298,630</u>	<u>\$ 1,903,851</u>	<u>\$ 605,221</u>

**Cascade County Montana
Road
Budgetary Comparison Schedule
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 1,936,655	\$ 1,936,655	\$ 1,925,769	\$ (10,886)
Licenses and permits	2,700	2,700	4,401	1,701
Intergovernmental	80,357	80,357	63,740	(16,617)
Investment income	-	-	55	55
Miscellaneous	24,000	24,000	40,322	16,322
Total Revenues:	<u>2,043,712</u>	<u>2,043,712</u>	<u>2,034,287</u>	<u>(9,425)</u>
Expenditures				
Current:				
Public Works	2,158,408	2,151,633	2,151,633	-
In-kind expense:				
In-kind expense	-	6,775	6,775	-
Total Expenditures:	<u>2,158,408</u>	<u>2,158,408</u>	<u>2,158,408</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(114,696)</u>	<u>(114,696)</u>	<u>(124,121)</u>	<u>(9,425)</u>
Other Financing Sources (Uses)				
Transfers in	557,213	561,984	547,432	(14,552)
Transfers out	(247,286)	(247,286)	(247,286)	-
Total Other Financing Sources (Uses)	<u>309,927</u>	<u>314,698</u>	<u>300,146</u>	<u>(14,552)</u>
Net Change in Fund Balances:	195,231	200,002	176,025	(23,977)
Fund Balances - Beginning	75,411	75,411	75,411	-
Fund Balances - Ending:	<u>\$ 270,642</u>	<u>\$ 275,413</u>	<u>\$ 251,436</u>	<u>\$ (23,977)</u>

**Cascade County Montana
Public Safety
Budgetary Comparison Schedule
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 5,532,419	\$ 5,532,419	\$ 5,400,384	\$ (132,035)
Intergovernmental	27,550	27,550	31,181	3,631
Charges for services	4,306,937	4,396,937	5,333,830	936,893
Investment income	-	-	650	650
Miscellaneous	17,000	17,000	25,611	8,611
Total Revenues:	<u>9,883,906</u>	<u>9,973,906</u>	<u>10,791,656</u>	<u>817,750</u>
Expenditures				
Current:				
Public Safety	10,388,399	10,478,399	10,151,530	326,869
Total Expenditures:	<u>10,388,399</u>	<u>10,478,399</u>	<u>10,151,530</u>	<u>326,869</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>(504,493)</u>	<u>(504,493)</u>	640,126	<u>1,144,619</u>
Transfers in	323,538	324,534	324,439	(95)
Transfers out	<u>(194,115)</u>	<u>(194,115)</u>	<u>(194,115)</u>	<u>-</u>
Total :	<u>129,423</u>	<u>130,419</u>	<u>130,324</u>	<u>(95)</u>
Net Change in Fund Balances:	(375,070)	(374,074)	770,450	1,144,524
Fund Balances - Beginning	749,816	749,816	749,816	-
Fund Balances - Ending:	<u>\$ 374,746</u>	<u>\$ 375,742</u>	<u>\$ 1,520,266</u>	<u>\$ 1,144,524</u>

Required Supplementary Information
Postretirement Healthcare Benefits
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Discount Rate	Actuarial Liabilities (AAL) (1)	Unfunded Actuarial Liabilities (UAAL) (2)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2008	-	4.0%	716,649	716,649	0.0%	12,818,601	5.59%
July 1, 2009	-	4.0%	1,084,958	1,084,958	0.0%	14,964,021	7.25%
July 1, 2010	-	4.0%	2,461,018	2,461,018	0.0%	16,134,670	15.25%
July 1, 2011	-	4.0%	2,503,737	2,503,737	0.0%	15,905,309	15.74%

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

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

**Cascade County Montana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2012**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 2,857,902	\$ 455,831	\$ 959,083	\$ 4,272,816
Taxes and assessments receivable	513,637	455,194	-	968,831
Other receivables	1,077,325	-	315,670	1,392,995
Due from other funds	563,310	-	-	563,310
Loans receivable	193,224	-	-	193,224
Total Assets:	<u>\$ 5,205,398</u>	<u>\$ 911,025</u>	<u>\$ 1,274,753</u>	<u>\$ 7,391,176</u>
Liabilities and Fund Balances				
Liabilities:				
Short term payables	667,306	-	6,889	674,195
Due to other funds	613,325	-	204,507	817,832
Deferred revenue	513,637	455,194	-	968,831
Total Liabilities:	<u>1,794,268</u>	<u>455,194</u>	<u>211,396</u>	<u>2,460,858</u>
Fund Balances:				
Non-spendable	193,224	-	-	193,224
Restricted	207,611	209,436	-	417,047
Committed	794,397	77,456	-	871,853
Assigned	2,218,816	168,939	1,063,357	3,451,112
Unassigned	(2,918)	-	-	(2,918)
Total Fund Balances:	<u>3,411,130</u>	<u>455,831</u>	<u>1,063,357</u>	<u>4,930,318</u>
Total Liabilities and Fund Balances:	<u>\$ 5,205,398</u>	<u>\$ 911,025</u>	<u>\$ 1,274,753</u>	<u>\$ 7,391,176</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 6,706,680	\$ 1,342,250	\$ -	\$ 8,048,930
Licenses and permits	116,713	-	-	116,713
Intergovernmental	5,730,158	1,394	1,262,506	6,994,058
Charges for services	2,099,614	-	273,221	2,372,835
Fines and forfeitures	43,916	-	-	43,916
Investment income	4,344	2,331	2,466	9,141
Miscellaneous	713,069	79,504	98,687	891,260
Internal services	452,316	-	-	452,316
In-kind contributions	9,993	-	-	9,993
Total Revenues:	<u>15,876,803</u>	<u>1,425,479</u>	<u>1,636,880</u>	<u>18,939,162</u>
Expenditures				
Current:				
General Government	948,117	-	76,726	1,024,843
Public Safety	1,932,792	-	-	1,932,792
Public Works	3,088,411	-	1,180,139	4,268,550
Public Health	5,123,936	-	82,304	5,206,240
Social & Economic Services	2,135,151	-	-	2,135,151
Culture & Recreation	507,663	-	6,065	513,728
Housing & Community Development	236,666	-	-	236,666
Conservation of Natural Resources	63,257	-	-	63,257
Miscellaneous	384,495	21,507	-	406,002
In-kind expense:				
In-kind expense	3,218	-	-	3,218
Capital expenditure:				
Capital expenditure	89,979	-	877,000	966,979
Debt service:				
Principal	6,604	1,323,770	-	1,330,374
Interest	476	121,878	-	122,354
Total Expenditures:	<u>14,520,765</u>	<u>1,467,155</u>	<u>2,222,234</u>	<u>18,210,154</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>1,356,038</u>	<u>(41,676)</u>	<u>(585,354)</u>	<u>729,008</u>
Other Financings Sources (Uses)				
Proceeds from bonds	-	3,406,495	-	3,406,495
Bond refunding expense	-	(3,473,545)	-	(3,473,545)
Transfers in	1,429,924	355,715	589,564	2,375,203
Contribution of Capital Assets	-	-	(17,608)	(17,608)
Transfers out	(2,223,563)	(336,686)	-	(2,560,249)
Total Other Financing Sources (Uses)	<u>(793,639)</u>	<u>(48,021)</u>	<u>571,956</u>	<u>(269,704)</u>
Net Change in Fund Balances:	562,399	(89,697)	(13,398)	459,304
Fund Balances - Beginning	2,848,731	545,528	1,076,755	4,471,014
Fund Balances - Ending:	<u>\$ 3,411,130</u>	<u>\$ 455,831</u>	<u>\$ 1,063,357</u>	<u>\$ 4,930,318</u>

NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds account for resources and expenditures which are designated by law or contractual agreement for specified functions or activities and are legally required to be accounted for in separate funds. Such resources are derived from specific taxes, federal grants and entitlements.

Road Materials – A rural levy that purchases road materials for road improvements.

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 Dept - Established to finance the operations of the Planning Board.

Health Department - 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 - Aging - Medicaid payments for home health care alternative to nursing home care.

County Extension - Levy to provide support for the needs of the Cascade County Extension Agents.

Senior Transportation Ag - 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.

Public Emplée Retirement - Established to provide contributions to State retirement funds for County employees.

Group Insurance - Established to provide medical insurance for County employees.

Workmens Comp – A fund used for making the payments for workman’s compensation.

Permissive Levy – Established to provide for medical insurance cost increase for County employees.

WINDY – To account for contributions for renewable energy sources.

Drug Forfeitures - 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 - Established for community development loans.

Records Preservation - Established to preserve County records.

Sheriff Co Work Program. – Established to monitor the costs and contributions to the work program of jail inmates.

NONMAJOR SPECIAL REVENUE FUNDS

#6 Light Maint. District - Established to collect assessment fees and pay utility costs for the light district.

#13 Light Maint District - Established to collect assessment fees and pay utility costs for the light district.

#17 Light Maint District - Established to collect assessment fees and pay utility costs for the light district.

#21 Light Maint District - Established to collect assessment fees and pay utility costs for the light district.

#23 Light Maint District - Established to collect assessment fees and pay utility costs for the light district.

Gibson Flats O & M - Established to collect assessment fees for the payment of operation and maintenance costs for the drainage district.

Park Garden O & M - Established to account for assessments used to repair Park Garden Paving RID.

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

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

Alcohol Rehabilitation - Established to account for State funds disbursed to Gateway Recovery Center by the County.

Alcohol Traffic Safety - Established to account for State DUI reinstatement fees that are disbursed to the DUI Task Force by the County.

Gasoline Tax - Established to account for State funds recouped from the gasoline tax.

Motor Vehicle Disposal - Established to pay for junk vehicle removal.

Road Dept Clean-up - Established to account for an environmental clean-up at the old Road Department site.

Weed Trust Fund - 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 Dept. 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.

Health Dept 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.

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

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

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

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

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

Crime Control - Juvenile - Established to account for state general fund dollars that help operate the Juvenile Detention Center.

Victim Witness Program - Established to account for state general fund dollars that help provide victim witness protection.

Boat Safety Enforce Grant - Established to provide for water safety.

Commodity Food Dist - To account for granted commodities received and distributed.

Rocky Mountain HIDTA- A grant to prevent drug trafficking.

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

CDBG (Community Development Block Grant) Sponsored 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.

NONMAJOR SPECIAL REVENUE FUNDS

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.

Community Grants – To account for grants that the county is a partner with other community organizations.

Subdivision Review – A grant to provide site evaluations and related services to subdivisions.

Nutrition and Physical - A grant to help reduce obesity

Public Health Emergency Prepared - 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.

W.I.C. - 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.

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

HIV Consortia - 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 Proj. 0-2yrs – 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 – Established to account for early intervention services for HIV positive clients.

Congregate Meals - Aging - Established to account for federal grants awarded to fund senior nutrition services.

ADRC – 10-22A-ADRC8 – Established to account for Montana’s Aging and Disability Resource Center Grant.

R.S.V.P - Aging - 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 - Age - Established to account for federal grants awarded to fund the Foster Grandparents Program.

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

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>Road Materials</u>	<u>Bridge</u>	<u>Weed Control</u>	<u>Predatory Animal Control</u>	<u>State Fair</u>
Assets					
Cash and cash equivalents	\$ 13,482	\$ 26,722	\$ 208,601	\$ 1,541	\$ 113,519
Taxes and assessments receivable	7,188	116,067	27,299	54	65,529
Other receivables	-	-	-	-	-
Due from other funds	-	293,289	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 20,670</u>	<u>\$ 436,078</u>	<u>\$ 235,900</u>	<u>\$ 1,595</u>	<u>\$ 179,048</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	-	48,230	15,319	-	-
Due to other funds	-	-	-	-	-
Deferred revenue	7,188	116,067	27,299	54	65,529
Total Liabilities:	<u>7,188</u>	<u>164,297</u>	<u>42,618</u>	<u>54</u>	<u>65,529</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	1,541	-
Committed	16,400	173,100	64,220	-	87,800
Assigned	-	98,681	129,062	-	25,719
Unassigned	(2,918)	-	-	-	-
Total Fund Balances:	<u>13,482</u>	<u>271,781</u>	<u>193,282</u>	<u>1,541</u>	<u>113,519</u>
Total Liabilities and Fund Balances:	<u>\$ 20,670</u>	<u>\$ 436,078</u>	<u>\$ 235,900</u>	<u>\$ 1,595</u>	<u>\$ 179,048</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>District Court</u>	<u>Comprehensive Insurance</u>	<u>Mosquito Control</u>	<u>Parks</u>	<u>Library</u>
Assets					
Cash and cash equivalents	\$ 138,272	\$ 148,486	\$ 197,287	\$ 2,255	\$ 38,649
Taxes and assessments receivable	37,437	31,991	23,883	-	19,844
Other receivables	8,384	-	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 184,093</u>	<u>\$ 180,477</u>	<u>\$ 221,170</u>	<u>\$ 2,255</u>	<u>\$ 58,493</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	11,541	22,055	33,780	199	968
Due to other funds	-	-	-	-	-
Deferred revenue	37,437	31,991	23,883	-	19,844
Total Liabilities:	<u>48,978</u>	<u>54,046</u>	<u>57,663</u>	<u>199</u>	<u>20,812</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	60,660	49,226	45,228	-	25,281
Assigned	74,455	77,205	118,279	2,056	12,400
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>135,115</u>	<u>126,431</u>	<u>163,507</u>	<u>2,056</u>	<u>37,681</u>
Total Liabilities and Fund Balances:	<u>\$ 184,093</u>	<u>\$ 180,477</u>	<u>\$ 221,170</u>	<u>\$ 2,255</u>	<u>\$ 58,493</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	Emergency Medical Service	Planning Dept	Health Department	Mental Health	Senior Citizens
Assets					
Cash and cash equivalents	\$ 24,474	\$ 57,494	\$ 33,711	\$ 10,646	\$ 146,583
Taxes and assessments receivable	3,582	16,179	26,303	6,829	17,488
Other receivables	-	101	3,806	-	-
Due from other funds	-	-	261,252	-	-
Loans receivable	-	-	-	-	-
Total Assets:	\$ 28,056	\$ 73,774	\$ 325,072	\$ 17,475	\$ 164,071
Liabilities and Fund Balances					
Liabilities:					
Short term payables	1,227	5,328	26,619	-	-
Due to other funds	-	-	-	-	-
Deferred revenue	3,582	16,179	26,303	6,829	17,488
Total Liabilities:	4,809	21,507	52,922	6,829	17,488
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	10,342	28,362	121,388	8,250	34,132
Assigned	12,905	23,905	150,762	2,396	112,451
Unassigned	-	-	-	-	-
Total Fund Balances:	23,247	52,267	272,150	10,646	146,583
Total Liabilities and Fund Balances:	\$ 28,056	\$ 73,774	\$ 325,072	\$ 17,475	\$ 164,071

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	County Extension	Senior Transportation Ag	Rural Fire	Museums	Workmens Comp
Assets					
Cash and cash equivalents	\$ 51,236	\$ 51,927	\$ 1,662	\$ 37,743	\$ 155,697
Taxes and assessments receivable	18,668	13,027	-	20,734	-
Other receivables	-	1,336	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	\$ 69,904	\$ 66,290	\$ 1,662	\$ 58,477	\$ 155,697
Liabilities and Fund Balances					
Liabilities:					
Short term payables	9,399	2,857	1,662	-	155,697
Due to other funds	-	-	-	-	-
Deferred revenue	18,668	13,027	-	20,734	-
Total Liabilities:	28,067	15,884	1,662	20,734	155,697
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	21,551	17,369	-	25,918	-
Assigned	20,286	33,037	-	11,825	-
Unassigned	-	-	-	-	-
Total Fund Balances:	41,837	50,406	-	37,743	-
Total Liabilities and Fund Balances:	\$ 69,904	\$ 66,290	\$ 1,662	\$ 58,477	\$ 155,697

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	Permissive Levy	WINDY	Drug Forfeitures	Federal Equitable Share	C.D.B.G. - Revolving
Assets					
Cash and cash equivalents	\$ -	\$ 3,732	\$ 11,666	\$ 4,980	\$ 12,804
Taxes and assessments receivable	59,978	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	193,224
Total Assets:	\$ 59,978	\$ 3,732	\$ 11,666	\$ 4,980	\$ 206,028
Liabilities and Fund Balances					
Liabilities:					
Short term payables	-	-	1,531	3,000	-
Due to other funds	-	-	-	-	-
Deferred revenue	59,978	-	-	-	-
Total Liabilities:	59,978	-	1,531	3,000	-
Fund Balances:					
Non-spendable	-	-	-	-	193,224
Restricted	-	-	10,135	1,980	12,804
Committed	-	-	-	-	-
Assigned	-	3,732	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances:	-	3,732	10,135	1,980	206,028
Total Liabilities and Fund Balances:	\$ 59,978	\$ 3,732	\$ 11,666	\$ 4,980	\$ 206,028

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	Records Preservation	Sheriff Co Work Program.	#6 Light Maint. District	#13 Light Maint District	#17 Light Maint District
Assets					
Cash and cash equivalents	\$ 25,509	\$ 1,500	\$ 417	\$ 212	\$ 4,118
Taxes and assessments receivable	-	-	32	-	264
Other receivables	4,713	-	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 30,222</u>	<u>\$ 1,500</u>	<u>\$ 449</u>	<u>\$ 212</u>	<u>\$ 4,382</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	3,319	-	41	31	379
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	32	-	264
Total Liabilities:	<u>3,319</u>	<u>-</u>	<u>73</u>	<u>31</u>	<u>643</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	376	181	3,739
Committed	-	-	-	-	-
Assigned	26,903	1,500	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>26,903</u>	<u>1,500</u>	<u>376</u>	<u>181</u>	<u>3,739</u>
Total Liabilities and Fund Balances:	<u>\$ 30,222</u>	<u>\$ 1,500</u>	<u>\$ 449</u>	<u>\$ 212</u>	<u>\$ 4,382</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>#21 Light Maint District</u>	<u>#23 Light Maint District</u>	<u>Gibson Flats - O & M</u>	<u>Park Garden O & M</u>	<u>Gannon/Flood Road O&M</u>
Assets					
Cash and cash equivalents	\$ 693	\$ 17,906	\$ 51,516	\$ 14,243	\$ 22,499
Taxes and assessments receivable	98	467	95	87	6
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 791</u>	<u>\$ 18,373</u>	<u>\$ 51,611</u>	<u>\$ 14,330</u>	<u>\$ 22,505</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	41	1,368	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenue	98	467	95	87	6
Total Liabilities:	<u>139</u>	<u>1,835</u>	<u>95</u>	<u>87</u>	<u>6</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	652	16,538	51,516	14,243	22,499
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>652</u>	<u>16,538</u>	<u>51,516</u>	<u>14,243</u>	<u>22,499</u>
Total Liabilities and Fund Balances:	<u>\$ 791</u>	<u>\$ 18,373</u>	<u>\$ 51,611</u>	<u>\$ 14,330</u>	<u>\$ 22,505</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>Whitetail Lane O&M</u>	<u>Alcohol Traffic Safety</u>	<u>Gasoline Tax</u>	<u>Motor Vehicle Disposal</u>	<u>Road Dept Clean-Up</u>
Assets					
Cash and cash equivalents	\$ 7,296	\$ 28,377	\$ 5,338	\$ 49,903	\$ 67,659
Taxes and assessments receivable	63	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 7,359</u>	<u>\$ 28,377</u>	<u>\$ 5,338</u>	<u>\$ 49,903</u>	<u>\$ 67,659</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	-	1,948	5,338	1,267	40,348
Due to other funds	-	-	-	-	-
Deferred revenue	63	-	-	-	-
Total Liabilities:	<u>63</u>	<u>1,948</u>	<u>5,338</u>	<u>1,267</u>	<u>40,348</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	7,296	-	-	48,636	-
Committed	-	-	-	-	-
Assigned	-	26,429	-	-	27,311
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>7,296</u>	<u>26,429</u>	<u>-</u>	<u>48,636</u>	<u>27,311</u>
Total Liabilities and Fund Balances:	<u>\$ 7,359</u>	<u>\$ 28,377</u>	<u>\$ 5,338</u>	<u>\$ 49,903</u>	<u>\$ 67,659</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>Weed Trust Fund</u>	<u>Sun River Valley Ditch</u>	<u>Health Dept. State Grants</u>	<u>County Land Information</u>	<u>Community Decay</u>
Assets					
Cash and cash equivalents	\$ 22,372	\$ 692	\$ 1,131	\$ 14,366	\$ 59,464
Taxes and assessments receivable	-	-	-	-	445
Other receivables	-	-	-	1,109	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 22,372</u>	<u>\$ 692</u>	<u>\$ 1,131</u>	<u>\$ 15,475</u>	<u>\$ 59,909</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	445
Total Liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>445</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	15,475	-
Committed	-	-	-	-	5,170
Assigned	22,372	692	1,131	-	54,294
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>22,372</u>	<u>692</u>	<u>1,131</u>	<u>15,475</u>	<u>59,464</u>
Total Liabilities and Fund Balances:	<u>\$ 22,372</u>	<u>\$ 692</u>	<u>\$ 1,131</u>	<u>\$ 15,475</u>	<u>\$ 59,909</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>Tobacco</u>	<u>DNRC Grants</u>	<u>Juv Det Center</u>	<u>Medical Alert - Aging Ser</u>	<u>Forest Reserve Title III</u>
Assets					
Cash and cash equivalents	\$ 11,968	\$ -	\$ -	\$ 27,479	\$ 74,241
Taxes and assessments receivable	-	-	-	-	-
Other receivables	18,390	81,710	207,728	-	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 30,358</u>	<u>\$ 81,710</u>	<u>\$ 207,728</u>	<u>\$ 27,479</u>	<u>\$ 74,241</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	14,813	-	69,014	166	-
Due to other funds	-	79,589	100,419	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities:	<u>14,813</u>	<u>79,589</u>	<u>169,433</u>	<u>166</u>	<u>-</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	15,545	2,121	38,295	27,313	74,241
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>15,545</u>	<u>2,121</u>	<u>38,295</u>	<u>27,313</u>	<u>74,241</u>
Total Liabilities and Fund Balances:	<u>\$ 30,358</u>	<u>\$ 81,710</u>	<u>\$ 207,728</u>	<u>\$ 27,479</u>	<u>\$ 74,241</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	Parenting Wisely	County Attorney Grants	Crime Control- Juvenile	Victim Witness Program	Commodity Food Dist
Assets					
Cash and cash equivalents	\$ -	\$ 15,156	\$ 19,198	\$ 6,741	\$ 19,939
Taxes and assessments receivable	-	-	-	-	-
Other receivables	10,370	-	-	-	3,888
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	\$ 10,370	\$ 15,156	\$ 19,198	\$ 6,741	\$ 23,827
Liabilities and Fund Balances					
Liabilities:					
Short term payables	10,370	2,553	19,177	6,741	1,200
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities:	10,370	2,553	19,177	6,741	1,200
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	12,603	21	-	22,627
Unassigned	-	-	-	-	-
Total Fund Balances:	-	12,603	21	-	22,627
Total Liabilities and Fund Balances:	\$ 10,370	\$ 15,156	\$ 19,198	\$ 6,741	\$ 23,827

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	Rocky Mountain HIDTA	Homeland Security Grant	CDBG Sponsored Grants	OEA Grant	Sponsored CTEP Grants
Assets					
Cash and cash equivalents	\$ -	\$ 1,968	\$ -	\$ -	\$ 28,001
Taxes and assessments receivable	-	-	-	-	-
Other receivables	58,786	-	39,199	12,363	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 58,786</u>	<u>\$ 1,968</u>	<u>\$ 39,199</u>	<u>\$ 12,363</u>	<u>\$ 28,001</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	-	-	-	9,795	-
Due to other funds	58,786	-	39,199	2,568	-
Deferred revenue	-	-	-	-	-
Total Liabilities:	<u>58,786</u>	<u>-</u>	<u>39,199</u>	<u>12,363</u>	<u>-</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	1,968	-	-	28,001
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>-</u>	<u>1,968</u>	<u>-</u>	<u>-</u>	<u>28,001</u>
Total Liabilities and Fund Balances:	<u>\$ 58,786</u>	<u>\$ 1,968</u>	<u>\$ 39,199</u>	<u>\$ 12,363</u>	<u>\$ 28,001</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	Community Grants	Subdivision Review	Nutritional and Physical	Public Health Emergency Prepared	Cancer
Assets					
Cash and cash equivalents	\$ 48,819	\$ -	\$ 1,644	\$ 180,974	\$ 15,553
Taxes and assessments receivable	-	-	-	-	-
Other receivables	70,000	3,072	3,750	-	40,295
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 118,819</u>	<u>\$ 3,072</u>	<u>\$ 5,394</u>	<u>\$ 180,974</u>	<u>\$ 55,848</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	22	6	208	1,814	2,425
Due to other funds	-	3,066	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities:	<u>22</u>	<u>3,072</u>	<u>208</u>	<u>1,814</u>	<u>2,425</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	118,797	-	5,186	179,160	53,423
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>118,797</u>	<u>-</u>	<u>5,186</u>	<u>179,160</u>	<u>53,423</u>
Total Liabilities and Fund Balances:	<u>\$ 118,819</u>	<u>\$ 3,072</u>	<u>\$ 5,394</u>	<u>\$ 180,974</u>	<u>\$ 55,848</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>Air Pollution</u>	<u>Institutional Controls</u>	<u>W.I.C.</u>	<u>Maternal & Child Health</u>	<u>Youth Suicide Prevention</u>
Assets					
Cash and cash equivalents	\$ 9,364	\$ -	\$ -	\$ 29,485	\$ 6,182
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	10,647	203,184	1,922	-
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 9,364</u>	<u>\$ 10,647</u>	<u>\$ 203,184</u>	<u>\$ 31,407</u>	<u>\$ 6,182</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	27	15	6,408	8,219	2,320
Due to other funds	-	10,632	195,194	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities:	<u>27</u>	<u>10,647</u>	<u>201,602</u>	<u>8,219</u>	<u>2,320</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	9,337	-	1,582	23,188	3,862
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>9,337</u>	<u>-</u>	<u>1,582</u>	<u>23,188</u>	<u>3,862</u>
Total Liabilities and Fund Balances:	<u>\$ 9,364</u>	<u>\$ 10,647</u>	<u>\$ 203,184</u>	<u>\$ 31,407</u>	<u>\$ 6,182</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>Hiv Consortia</u>	<u>Fetal Alcohol Syndrome</u>	<u>Immunization Proj. 0-2yrs</u>	<u>Tuberculosis Prevention</u>	<u>Aids/Hiv Testing</u>
Assets					
Cash and cash equivalents	\$ 285	\$ -	\$ 36,615	\$ 2,553	\$ -
Taxes and assessments receivable	-	-	-	-	-
Other receivables	5,561	38,487	-	-	7,600
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 5,846</u>	<u>\$ 38,487</u>	<u>\$ 36,615</u>	<u>\$ 2,553</u>	<u>\$ 7,600</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	13	479	437	1	51
Due to other funds	-	38,008	-	-	6,760
Deferred revenue	-	-	-	-	-
Total Liabilities:	<u>13</u>	<u>38,487</u>	<u>437</u>	<u>1</u>	<u>6,811</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	5,833	-	36,178	2,552	789
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>5,833</u>	<u>-</u>	<u>36,178</u>	<u>2,552</u>	<u>789</u>
Total Liabilities and Fund Balances:	<u>\$ 5,846</u>	<u>\$ 38,487</u>	<u>\$ 36,615</u>	<u>\$ 2,553</u>	<u>\$ 7,600</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	<u>Direct Services - Aging</u>	<u>Contracted Service -Aging</u>	<u>Ryan White</u>	<u>Congregate Meals -Aging</u>	<u>Aging - 10-22A- ADRC8</u>
Assets					
Cash and cash equivalents	\$ 175,527	\$ 44,085	\$ -	\$ 164,480	\$ -
Taxes and assessments receivable	-	-	-	-	-
Other receivables	233	-	9,153	37,017	11,042
Due from other funds	-	-	-	8,769	-
Loans receivable	-	-	-	-	-
Total Assets:	<u>\$ 175,760</u>	<u>\$ 44,085</u>	<u>\$ 9,153</u>	<u>\$ 210,266</u>	<u>\$ 11,042</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	5,633	14,774	7	23,730	2,252
Due to other funds	-	-	7,592	-	8,769
Deferred revenue	-	-	-	-	-
Total Liabilities:	<u>5,633</u>	<u>14,774</u>	<u>7,599</u>	<u>23,730</u>	<u>11,021</u>
Fund Balances:					
Non-spendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	170,127	29,311	1,554	186,536	21
Unassigned	-	-	-	-	-
Total Fund Balances:	<u>170,127</u>	<u>29,311</u>	<u>1,554</u>	<u>186,536</u>	<u>21</u>
Total Liabilities and Fund Balances:	<u>\$ 175,760</u>	<u>\$ 44,085</u>	<u>\$ 9,153</u>	<u>\$ 210,266</u>	<u>\$ 11,042</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012**

	RSVP - Aging Services	Administrative - Aging	Foster Grandparents - Age	Community Health Clinic	Total Nonmajor Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 18,161	\$ 14,657	\$ 16,447	\$ -	\$ 2,857,902
Taxes and assessments receivable	-	-	-	-	513,637
Other receivables	-	-	-	183,479	1,077,325
Due from other funds	-	-	-	-	563,310
Loans receivable	-	-	-	-	193,224
Total Assets:	\$ 18,161	\$ 14,657	\$ 16,447	\$ 183,479	\$ 5,205,398
Liabilities and Fund Balances					
Liabilities:					
Short term payables	1,054	3,098	5,662	61,330	667,306
Due to other funds	-	-	-	62,743	613,325
Deferred revenue	-	-	-	-	513,637
Total Liabilities:	1,054	3,098	5,662	124,073	1,794,268
Fund Balances:					
Non-spendable	-	-	-	-	193,224
Restricted	-	-	-	-	207,611
Committed	-	-	-	-	794,397
Assigned	17,107	11,559	10,785	59,406	2,218,816
Unassigned	-	-	-	-	(2,918)
Total Fund Balances:	17,107	11,559	10,785	59,406	3,411,130
Total Liabilities and Fund Balances:	\$ 18,161	\$ 14,657	\$ 16,447	\$ 183,479	\$ 5,205,398

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Road Materials</u>	<u>Poor</u>	<u>Bridge</u>	<u>Weed Control</u>
Revenues				
Taxes	\$ 149,318	\$ 1,470	\$ 1,621,235	\$ 364,377
Licenses and permits	-	-	-	-
Intergovernmental	-	-	959	399
Charges for services	-	-	-	123,721
Fines and forfeitures	-	-	-	-
Investment income	-	-	493	-
Miscellaneous	-	-	-	8,179
Internal services	-	-	452,316	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>149,318</u>	<u>1,470</u>	<u>2,075,003</u>	<u>496,676</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	135,836	-	1,976,485	443,698
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>135,836</u>	<u>-</u>	<u>1,976,485</u>	<u>443,698</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>13,482</u>	<u>1,470</u>	<u>98,518</u>	<u>52,978</u>
Other Financing Sources (Uses)				
Transfers in	-	-	45,396	11,349
Transfers out	-	(2,454)	(102,769)	(24,671)
Total other financing sources (uses)	<u>-</u>	<u>(2,454)</u>	<u>(57,373)</u>	<u>(13,322)</u>
Net Change in Fund Balances:	13,482	(984)	41,145	39,656
Fund Balances - Beginning	-	984	230,636	153,626
Fund Balances - Ending:	<u>\$ 13,482</u>	<u>\$ -</u>	<u>\$ 271,781</u>	<u>\$ 193,282</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Predatory Animal Control	State Fair	District Court	Comprehensive Insurance
Revenues				
Taxes	\$ 2,386	\$ 840,162	\$ 441,952	\$ 492,803
Licenses and permits	-	-	-	-
Intergovernmental	-	897	650	310
Charges for services	-	-	50,027	-
Fines and forfeitures	-	-	2,620	-
Investment income	-	342	300	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>2,386</u>	<u>841,401</u>	<u>495,549</u>	<u>493,113</u>
Expenditures				
Current:				
General Government	-	-	567,539	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	2,837	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	384,495
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>2,837</u>	<u>-</u>	<u>567,539</u>	<u>384,495</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(451)</u>	<u>841,401</u>	<u>(71,990)</u>	<u>108,618</u>
Other Financing Sources (Uses)				
Transfers in	-	-	31,210	-
Transfers out	-	(820,000)	(7,282)	-
Total other financing sources (uses)	<u>-</u>	<u>(820,000)</u>	<u>23,928</u>	<u>-</u>
Net Change in Fund Balances:	(451)	21,401	(48,062)	108,618
Fund Balances - Beginning	1,992	92,118	183,177	17,813
Fund Balances - Ending:	<u>\$ 1,541</u>	<u>\$ 113,519</u>	<u>\$ 135,115</u>	<u>\$ 126,431</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Mosquito Control	Parks	Library	Emergency Medical Service
Revenues				
Taxes	\$ 274,213	\$ -	\$ 246,411	\$ 42,076
Licenses and permits	-	-	-	-
Intergovernmental	369	-	-	41
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	7	-	-
Miscellaneous	5,049	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>279,631</u>	<u>7</u>	<u>246,411</u>	<u>42,117</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	63,208
Public Works	-	-	-	-
Public Health	268,145	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	5,017	243,520	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>268,145</u>	<u>5,017</u>	<u>243,520</u>	<u>63,208</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>11,486</u>	<u>(5,010)</u>	<u>2,891</u>	<u>(21,091)</u>
Other Financing Sources (Uses)				
Transfers in	5,675	4,403	5,675	2,018
Transfers out	(7,919)	(900)	(1,011)	(1,911)
Total other financing sources (uses)	<u>(2,244)</u>	<u>3,503</u>	<u>4,664</u>	<u>107</u>
Net Change in Fund Balances:	9,242	(1,507)	7,555	(20,984)
Fund Balances - Beginning	154,265	3,563	30,126	44,231
Fund Balances - Ending:	<u>\$ 163,507</u>	<u>\$ 2,056</u>	<u>\$ 37,681</u>	<u>\$ 23,247</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Four Seasons Arena	Planning Dept	Health Department	Mental Health
Revenues				
Taxes	\$ 1,585	\$ 192,066	\$ 389,615	\$ 84,492
Licenses and permits	-	16,850	98,376	-
Intergovernmental	-	-	268,076	95
Charges for services	-	12,766	358,151	-
Fines and forfeitures	-	-	-	-
Investment income	5	-	377	-
Miscellaneous	-	-	63	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>1,590</u>	<u>221,682</u>	<u>1,114,658</u>	<u>84,587</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	-	987,074	81,406
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	236,666	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	3,218	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>-</u>	<u>239,884</u>	<u>987,074</u>	<u>81,406</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>1,590</u>	<u>(18,202)</u>	<u>127,584</u>	<u>3,181</u>
Other Financing Sources (Uses)				
Transfers in	-	14,186	77,609	-
Transfers out	(3,429)	(21,156)	(91,289)	-
Total other financing sources (uses)	<u>(3,429)</u>	<u>(6,970)</u>	<u>(13,680)</u>	<u>-</u>
Net Change in Fund Balances:	(1,839)	(25,172)	113,904	3,181
Fund Balances - Beginning	1,839	77,439	158,246	7,465
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 52,267</u>	<u>\$ 272,150</u>	<u>\$ 10,646</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Senior Citizens</u>	<u>Medicaid Waiver - Aging</u>	<u>County Extension</u>	<u>Senior Transportation Ag</u>
Revenues				
Taxes	\$ 219,479	\$ -	\$ 224,087	\$ 158,607
Licenses and permits	-	-	-	-
Intergovernmental	252	69,689	279	179
Charges for services	-	-	84	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	83,402	-	16,282
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>219,731</u>	<u>153,091</u>	<u>224,450</u>	<u>175,068</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	-	-	-
Social & Economic Services	-	116,472	203,227	161,997
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	9,306	10,527	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>-</u>	<u>125,778</u>	<u>213,754</u>	<u>161,997</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>219,731</u>	<u>27,313</u>	<u>10,696</u>	<u>13,071</u>
Other Financing Sources (Uses)				
Transfers in	115,709	-	5,675	2,837
Transfers out	(213,317)	(117,504)	(808)	(78)
Total other financing sources (uses)	<u>(97,608)</u>	<u>(117,504)</u>	<u>4,867</u>	<u>2,759</u>
Net Change in Fund Balances:	122,123	(90,191)	15,563	15,830
Fund Balances - Beginning	24,460	90,191	26,274	34,576
Fund Balances - Ending:	<u>\$ 146,583</u>	<u>\$ -</u>	<u>\$ 41,837</u>	<u>\$ 50,406</u>

Cascade County Montana
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Nonmajor Special Revenue Funds
June 30, 2012

	Rural Fire	Medical Services	Museums	Public Empl Retirement
Revenues				
Taxes	\$ 100	\$ 996	\$ 274,146	\$ 1,801
Licenses and permits	-	-	-	-
Intergovernmental	-	-	285	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>100</u>	<u>996</u>	<u>274,431</u>	<u>1,801</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	6,065	-	-	-
Public Works	-	-	-	-
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	259,126	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>6,065</u>	<u>-</u>	<u>259,126</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(5,965)</u>	<u>996</u>	<u>15,305</u>	<u>1,801</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(600)	(2,362)	-	(3,665)
Total other financing sources (uses)	<u>(600)</u>	<u>(2,362)</u>	<u>-</u>	<u>(3,665)</u>
Net Change in Fund Balances:	(6,565)	(1,366)	15,305	(1,864)
Fund Balances - Beginning	6,565	1,366	22,438	1,864
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,743</u>	<u>\$ -</u>

Cascade County Montana
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Nonmajor Special Revenue Funds
June 30, 2012

	<u>Group Insurance</u>	<u>Workmens Comp</u>	<u>Permissive Levy</u>	<u>WINDY</u>
Revenues				
Taxes	\$ 2,969	\$ -	\$ 680,292	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	845	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>2,969</u>	<u>-</u>	<u>681,137</u>	<u>-</u>
Expenditures				
Current:				
General Government	-	14,017	-	556
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>-</u>	<u>14,017</u>	<u>-</u>	<u>556</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>2,969</u>	<u>(14,017)</u>	<u>681,137</u>	<u>(556)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(2,969)	-	(678,107)	-
Total other financing sources (uses)	<u>(2,969)</u>	<u>-</u>	<u>(678,107)</u>	<u>-</u>
Net Change in Fund Balances:	-	(14,017)	3,030	(556)
Fund Balances - Beginning	-	14,017	(3,030)	4,288
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,732</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Drug Forfeitures	Federal Equitable Share	C.D.B.G. - Revolving	Records Preservation
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	4,975	-	-
Charges for services	-	-	-	99,861
Fines and forfeitures	12,046	-	-	-
Investment income	97	5	2,718	-
Miscellaneous	-	-	404	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	12,143	4,980	3,122	99,861
Expenditures				
Current:				
General Government	-	-	-	177,396
Public Safety	8,430	3,000	-	-
Public Works	-	-	-	-
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	42,347	-	-	5,999
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	50,777	3,000	-	183,395
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(38,634)	1,980	3,122	(83,534)
Other Financing Sources (Uses)				
Transfers in	-	-	-	91,823
Transfers out	-	-	-	(2,855)
Total other financing sources (uses)	-	-	-	88,968
Net Change in Fund Balances:	(38,634)	1,980	3,122	5,434
Fund Balances - Beginning	48,769	-	202,906	21,469
Fund Balances - Ending:	\$ 10,135	\$ 1,980	\$ 206,028	\$ 26,903

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Sheriff Co</u> <u>Work Program.</u>	<u>#6 Light Maint.</u> <u>District</u>	<u>#13 Light</u> <u>Maint District</u>	<u>#17 Light</u> <u>Maint District</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,500	427	356	5,143
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>1,500</u>	<u>427</u>	<u>356</u>	<u>5,143</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	495	374	4,624
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>-</u>	<u>495</u>	<u>374</u>	<u>4,624</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>1,500</u>	<u>(68)</u>	<u>(18)</u>	<u>519</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	1,500	(68)	(18)	519
Fund Balances - Beginning	-	444	199	3,220
Fund Balances - Ending:	<u>\$ 1,500</u>	<u>\$ 376</u>	<u>\$ 181</u>	<u>\$ 3,739</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>#21 Light Maint District</u>	<u>#23 Light Maint District</u>	<u>Gibson Flats - O & M</u>	<u>Park Garden O & M</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	688	16,334	2,875	1,358
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>688</u>	<u>16,334</u>	<u>2,875</u>	<u>1,358</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	495	16,802	-	419
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>495</u>	<u>16,802</u>	<u>-</u>	<u>419</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>193</u>	<u>(468)</u>	<u>2,875</u>	<u>939</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	193	(468)	2,875	939
Fund Balances - Beginning	459	17,006	48,641	13,304
Fund Balances - Ending:	<u>\$ 652</u>	<u>\$ 16,538</u>	<u>\$ 51,516</u>	<u>\$ 14,243</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Gannon/Flood Road O&M	Whitetail Lane O&M	Alcohol Rehabilitation	Alcohol Traffic Safety
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	74,597	43,080
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	490	3,348	-	759
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>490</u>	<u>3,348</u>	<u>74,597</u>	<u>43,839</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	455	1,704	-	-
Public Health	-	-	74,597	46,396
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>455</u>	<u>1,704</u>	<u>74,597</u>	<u>46,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>35</u>	<u>1,644</u>	<u>-</u>	<u>(2,557)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(149)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(149)</u>
Net Change in Fund Balances:	35	1,644	-	(2,706)
Fund Balances - Beginning	22,464	5,652	-	29,135
Fund Balances - Ending:	<u>\$ 22,499</u>	<u>\$ 7,296</u>	<u>\$ -</u>	<u>\$ 26,429</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Gasoline Tax</u>	<u>Motor Vehicle Disposal</u>	<u>Road Dept Clean-Up</u>	<u>Weed Trust Fund</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	199,562	88,354	44,435	62,814
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>199,562</u>	<u>88,354</u>	<u>44,435</u>	<u>62,814</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	150,715	59,653	113,627	62,879
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>150,715</u>	<u>59,653</u>	<u>113,627</u>	<u>62,879</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>48,847</u>	<u>28,701</u>	<u>(69,192)</u>	<u>(65)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	87,973	-
Transfers out	(45,000)	-	-	-
Total other financing sources (uses)	<u>(45,000)</u>	<u>-</u>	<u>87,973</u>	<u>-</u>
Net Change in Fund Balances:	3,847	28,701	18,781	(65)
Fund Balances - Beginning	(3,847)	19,935	8,530	22,437
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 48,636</u>	<u>\$ 27,311</u>	<u>\$ 22,372</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Sun River Valley Ditch</u>	<u>Health Dept. State Grants</u>	<u>County Land Information</u>	<u>Community Decay</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 42
Licenses and permits	-	-	-	-
Intergovernmental	-	240	-	-
Charges for services	-	-	21,852	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>-</u>	<u>240</u>	<u>21,852</u>	<u>42</u>
Expenditures				
Current:				
General Government	-	-	34,308	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	1	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>-</u>	<u>1</u>	<u>34,308</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>239</u>	<u>(12,456)</u>	<u>42</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	239	(12,456)	42
Fund Balances - Beginning	692	892	27,931	59,422
Fund Balances - Ending:	<u>\$ 692</u>	<u>\$ 1,131</u>	<u>\$ 15,475</u>	<u>\$ 59,464</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Tobacco	Health Dept Grants	DNRC Grants	Juv Det Center
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	79,671	-	49,372	9,300
Charges for services	-	-	-	920,486
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	1,293
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>79,671</u>	<u>-</u>	<u>49,372</u>	<u>931,079</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	1,408,201
Public Works	-	-	7,880	-
Public Health	80,015	1,492	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	49,371	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>80,015</u>	<u>1,492</u>	<u>57,251</u>	<u>1,408,201</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(344)</u>	<u>(1,492)</u>	<u>(7,879)</u>	<u>(477,122)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	10,000	558,095
Transfers out	-	-	-	(16,448)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>541,647</u>
Net Change in Fund Balances:	(344)	(1,492)	2,121	64,525
Fund Balances - Beginning	15,889	1,492	-	(26,230)
Fund Balances - Ending:	<u>\$ 15,545</u>	<u>\$ -</u>	<u>\$ 2,121</u>	<u>\$ 38,295</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Medical Alert - Aging Ser	Forest Reserve Title III	Parenting Wisely	County Attorney Grants
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	24,412	21,207	33,486	81,791
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	24,412	21,207	33,486	81,791
Expenditures				
Current:				
General Government	-	-	-	136,940
Public Safety	-	15,526	33,486	-
Public Works	-	-	-	-
Public Health	-	-	-	-
Social & Economic Services	2,195	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	2,195	15,526	33,486	136,940
Excess (Deficiency) of Revenues Over (Under) Expenditures:	22,217	5,681	-	(55,149)
Other Financing Sources (Uses)				
Transfers in	-	-	-	65,879
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	65,879
Net Change in Fund Balances:	22,217	5,681	-	10,730
Fund Balances - Beginning	5,096	68,560	-	1,873
Fund Balances - Ending:	\$ 27,313	\$ 74,241	\$ -	\$ 12,603

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Crime Control- Juvenile	Victim Witness Program	Boat Safety Enforce Grant	Commodity Food Dist
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	215,148	-	-	41,313
Charges for services	-	-	-	-
Fines and forfeitures	-	29,250	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	1,104
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	215,148	29,250	-	42,417
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	218,013	29,250	1,874	-
Public Works	-	-	-	-
Public Health	-	-	-	-
Social & Economic Services	-	-	-	30,729
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	218,013	29,250	1,874	30,729
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(2,865)	-	(1,874)	11,688
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balances:	(2,865)	-	(1,874)	11,688
Fund Balances - Beginning	2,886	-	1,874	10,939
Fund Balances - Ending:	\$ 21	\$ -	\$ -	\$ 22,627

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Rocky Mountain HIDTA	Homeland Security Grant	CDBG Sponsored Grants	OEA Grant
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	133,583	21,204	50,955	41,597
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	9,993
Total Revenues:	<u>133,583</u>	<u>21,204</u>	<u>50,955</u>	<u>51,590</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	126,503	19,236	-	-
Public Works	-	-	53,221	59,049
Public Health	-	-	-	-
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	6,604	-	-	-
Interest	476	-	-	-
Total Expenditures:	<u>133,583</u>	<u>19,236</u>	<u>53,221</u>	<u>59,049</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>1,968</u>	<u>(2,266)</u>	<u>(7,459)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	1,968	(2,266)	(7,459)
Fund Balances - Beginning	-	-	2,266	7,459
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 1,968</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Sponsored CTEP Grants</u>	<u>Fetal Alcohol Spectrum</u>	<u>Community Grants</u>	<u>Subdivision Review</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	1,487
Intergovernmental	-	-	140,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	15,013	-	80	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>15,013</u>	<u>-</u>	<u>140,080</u>	<u>1,487</u>
Expenditures				
Current:				
General Government	17,361	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	36	23,118	2,485
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>17,361</u>	<u>36</u>	<u>23,118</u>	<u>2,485</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(2,348)</u>	<u>(36)</u>	<u>116,962</u>	<u>(998)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	(2,348)	(36)	116,962	(998)
Fund Balances - Beginning	30,349	36	1,835	998
Fund Balances - Ending:	<u>\$ 28,001</u>	<u>\$ -</u>	<u>\$ 118,797</u>	<u>\$ -</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Nutritional and Physical	Public Health Emergency Prepared	Opportunities , Inc.	Cancer
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	15,000	115,214	15,847	149,905
Charges for services	-	-	161,287	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	250
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	15,000	115,214	177,134	150,155
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	20,133	113,253	122,224	159,074
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	20,133	113,253	122,224	159,074
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(5,133)	1,961	54,910	(8,919)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(54,910)	-
Total other financing sources (uses)	-	-	(54,910)	-
Net Change in Fund Balances:	(5,133)	1,961	-	(8,919)
Fund Balances - Beginning	10,319	177,199	-	62,342
Fund Balances - Ending:	\$ 5,186	\$ 179,160	\$ -	\$ 53,423

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Air Pollution</u>	<u>Institutional Controls</u>	<u>W.I.C.</u>	<u>MT PCA</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	13,292	4,774	368,728	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>13,292</u>	<u>4,774</u>	<u>368,728</u>	<u>-</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	4,774	367,190	13
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	13,886	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>13,886</u>	<u>4,774</u>	<u>367,190</u>	<u>13</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(594)</u>	<u>-</u>	<u>1,538</u>	<u>(13)</u>
Other Financing Sources (Uses)				
Transfers in	6,764	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>6,764</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	6,170	-	1,538	(13)
Fund Balances - Beginning	3,167	-	44	13
Fund Balances - Ending:	<u>\$ 9,337</u>	<u>\$ -</u>	<u>\$ 1,582</u>	<u>\$ -</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Maternal & Child Health</u>	<u>Youth Suicide Prevention</u>	<u>Hiv Consortia</u>	<u>Fetal Alcohol Syndrome</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	225,711	-	17,135	44,456
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,575	-	-	-
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>227,286</u>	<u>-</u>	<u>17,135</u>	<u>44,456</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	324,863	2,399	15,642	44,456
Social & Economic Services	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>324,863</u>	<u>2,399</u>	<u>15,642</u>	<u>44,456</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(97,577)</u>	<u>(2,399)</u>	<u>1,493</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	74,331	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>74,331</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	(23,246)	(2,399)	1,493	-
Fund Balances - Beginning	46,434	6,261	4,340	-
Fund Balances - Ending:	<u>\$ 23,188</u>	<u>\$ 3,862</u>	<u>\$ 5,833</u>	<u>\$ -</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Immunization Proj. 0-2yrs</u>	<u>Tuberculosis Prevention</u>	<u>Aids/Hiv Testing</u>	<u>Direct Services - Aging</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	37,241	3,384	31,656	271,688
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	17,055
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>37,241</u>	<u>3,384</u>	<u>31,656</u>	<u>288,743</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	30,640	5,656	30,867	-
Social & Economic Services	-	-	-	235,862
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>30,640</u>	<u>5,656</u>	<u>30,867</u>	<u>235,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>6,601</u>	<u>(2,272)</u>	<u>789</u>	<u>52,881</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	18,594
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,594</u>
Net Change in Fund Balances:	6,601	(2,272)	789	71,475
Fund Balances - Beginning	29,577	4,824	-	98,652
Fund Balances - Ending:	<u>\$ 36,178</u>	<u>\$ 2,552</u>	<u>\$ 789</u>	<u>\$ 170,127</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Contracted Service -Aging</u>	<u>Ryan White</u>	<u>Congregate Meals -Aging</u>	<u>Aging - 10-22A- ADRC8</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	140,405	8,108	404,404	51,221
Charges for services	-	8,330	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	239,957	86
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	<u>140,405</u>	<u>16,438</u>	<u>644,361</u>	<u>51,307</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	14,884	-	-
Social & Economic Services	152,206	-	636,500	60,454
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>152,206</u>	<u>14,884</u>	<u>636,500</u>	<u>60,454</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(11,801)</u>	<u>1,554</u>	<u>7,861</u>	<u>(9,147)</u>
Other Financing Sources (Uses)				
Transfers in	7,100	-	76,200	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>7,100</u>	<u>-</u>	<u>76,200</u>	<u>-</u>
Net Change in Fund Balances:	(4,701)	1,554	84,061	(9,147)
Fund Balances - Beginning	34,012	-	102,475	9,168
Fund Balances - Ending:	<u>\$ 29,311</u>	<u>\$ 1,554</u>	<u>\$ 186,536</u>	<u>\$ 21</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	RSVP - Aging Services	Administrative - Aging	Foster Grandparents - Age	Community Health Clinic
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	118,647	59,221	209,324	1,620,376
Charges for services	-	-	-	343,049
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	27,438	-	35,100	227,461
Internal services	-	-	-	-
In-kind contributions	-	-	-	-
Total Revenues:	146,085	59,221	244,424	2,190,886
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Public Health	-	-	-	2,300,266
Social & Economic Services	147,680	122,822	265,007	-
Culture & Recreation	-	-	-	-
Housing & Community Development	-	-	-	-
Conservation of Natural Resources	-	-	-	-
Miscellaneous	-	-	-	-
In-kind expense:				
In-kind expense	-	-	-	-
Capital expenditure:				
Capital expenditure	-	9,306	-	12,494
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures:	147,680	132,128	265,007	2,312,760
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(1,595)	(72,907)	(20,583)	(121,874)
Other Financing Sources (Uses)				
Transfers in	20,000	71,204	20,219	-
Transfers out	-	-	-	-
Total other financing sources (uses)	20,000	71,204	20,219	-
Net Change in Fund Balances:	18,405	(1,703)	(364)	(121,874)
Fund Balances - Beginning	(1,298)	13,262	11,149	181,280
Fund Balances - Ending:	\$ 17,107	\$ 11,559	\$ 10,785	\$ 59,406

Cascade County Montana
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
June 30, 2012

	Total Nonmajor Special Revenue Funds
Revenues	
Taxes	\$ 6,706,680
Licenses and permits	116,713
Intergovernmental	5,730,158
Charges for services	2,099,614
Fines and forfeitures	43,916
Investment income	4,344
Miscellaneous	713,069
Internal services	452,316
In-kind contributions	9,993
Total Revenues:	15,876,803
Expenditures	
Current:	
General Government	948,117
Public Safety	1,932,792
Public Works	3,088,411
Public Health	5,123,936
Social & Economic Services	2,135,151
Culture & Recreation	507,663
Housing & Community Development	236,666
Conservation of Natural Resources	63,257
Miscellaneous	384,495
In-kind expense:	
In-kind expense	3,218
Capital expenditure:	
Capital expenditure	89,979
Debt service:	
Principal	6,604
Interest	476
Total Expenditures:	14,520,765
Excess (Deficiency) of Revenues Over (Under) Expenditures:	1,356,038
Other Financing Sources (Uses)	
Transfers in	1,429,924
Transfers out	(2,223,563)
Total other financing sources (uses)	(793,639)
Net Change in Fund Balances:	562,399
Fund Balances - Beginning	2,848,731
Fund Balances - Ending:	\$ 3,411,130

Cascade County Montana
Road Materials
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 156,211	\$ 156,211	\$ 149,318	\$ (6,893)
Total Revenues:	<u>156,211</u>	<u>156,211</u>	<u>149,318</u>	<u>(6,893)</u>
Expenditures				
Current:				
Public Works	135,836	135,836	135,836	-
Total Expenditures:	<u>135,836</u>	<u>135,836</u>	<u>135,836</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>20,375</u>	<u>20,375</u>	<u>13,482</u>	<u>(6,893)</u>
Net Change in Fund Balances:	20,375	20,375	13,482	(6,893)
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ 20,375</u>	<u>\$ 20,375</u>	<u>\$ 13,482</u>	<u>\$ (6,893)</u>

Cascade County Montana
Poor
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 1,470	\$ 1,470
Total Revenues:	<u>-</u>	<u>-</u>	<u>1,470</u>	<u>1,470</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>1,470</u>	<u>1,470</u>
Other Financing Sources (Uses)				
Transfers out	(984)	(2,455)	(2,454)	1
Total other financing sources (uses)	<u>(984)</u>	<u>(2,455)</u>	<u>(2,454)</u>	<u>1</u>
Net Change in Fund Balances:	(984)	(2,455)	(984)	1,471
Fund Balances - Beginning	984	984	984	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (1,471)</u>	<u>\$ -</u>	<u>\$ 1,471</u>

**Cascade County Montana
Bridge
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 1,668,643	\$ 1,668,643	\$ 1,621,235	\$ (47,408)
Intergovernmental	-	-	959	959
Investment income	-	-	493	493
Internal services	473,020	498,020	452,316	(45,704)
Total Revenues:	<u>2,141,663</u>	<u>2,166,663</u>	<u>2,075,003</u>	<u>(91,660)</u>
Expenditures				
Current:				
Public Works	1,998,595	2,023,595	1,976,485	47,110
Total Expenditures:	<u>1,998,595</u>	<u>2,023,595</u>	<u>1,976,485</u>	<u>47,110</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>143,068</u>	<u>143,068</u>	<u>98,518</u>	<u>(44,550)</u>
Other Financing Sources (Uses)				
Transfers in	45,420	45,420	45,396	(24)
Transfers out	(102,769)	(102,769)	(102,769)	-
Total other financing sources (uses)	<u>(57,349)</u>	<u>(57,349)</u>	<u>(57,373)</u>	<u>(24)</u>
Net Change in Fund Balances:	85,719	85,719	41,145	(44,574)
Fund Balances - Beginning	230,636	230,636	230,636	-
Fund Balances - Ending:	<u>\$ 316,355</u>	<u>\$ 316,355</u>	<u>\$ 271,781</u>	<u>\$ (44,574)</u>

Cascade County Montana
Weed Control
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 368,396	\$ 368,396	\$ 364,377	\$ (4,019)
Intergovernmental	-	-	399	399
Charges for services	110,000	110,000	123,721	13,721
Miscellaneous	-	-	8,179	8,179
Total Revenues:	<u>478,396</u>	<u>478,396</u>	<u>496,676</u>	<u>18,280</u>
Expenditures				
Current:				
Public Works	534,625	534,625	443,698	90,927
Total Expenditures:	<u>534,625</u>	<u>534,625</u>	<u>443,698</u>	<u>90,927</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(56,229)</u>	<u>(56,229)</u>	<u>52,978</u>	<u>109,207</u>
Other Financing Sources (Uses)				
Transfers in	11,355	11,355	11,349	(6)
Transfers out	(24,671)	(24,671)	(24,671)	-
Total other financing sources (uses)	<u>(13,316)</u>	<u>(13,316)</u>	<u>(13,322)</u>	<u>(6)</u>
Net Change in Fund Balances:	(69,545)	(69,545)	39,656	109,201
Fund Balances - Beginning	153,626	153,626	153,626	-
Total :	153,626	153,626	153,626	-
Fund Balances - Ending:	<u>\$ 84,081</u>	<u>\$ 84,081</u>	<u>\$ 193,282</u>	<u>\$ 109,201</u>

**Cascade County Montana
Predatory Animal Control
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 2,400	\$ 2,400	\$ 2,386	\$ (14)
Total Revenues:	<u>2,400</u>	<u>2,400</u>	<u>2,386</u>	<u>(14)</u>
Expenditures				
Current:				
Public Health	4,392	4,392	2,837	1,555
Total Expenditures:	<u>4,392</u>	<u>4,392</u>	<u>2,837</u>	<u>1,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(1,992)</u>	<u>(1,992)</u>	<u>(451)</u>	<u>1,541</u>
Net Change in Fund Balances:	(1,992)	(1,992)	(451)	1,541
Fund Balances - Beginning	1,992	1,992	1,992	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,541</u>	<u>\$ 1,541</u>

**Cascade County Montana
State Fair
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 850,608	\$ 850,608	\$ 840,162	\$ (10,446)
Intergovernmental	-	-	897	897
Investment income	-	-	342	342
Total Revenues:	<u>850,608</u>	<u>850,608</u>	<u>841,401</u>	<u>(9,207)</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>850,608</u>	<u>850,608</u>	<u>841,401</u>	<u>(9,207)</u>
Other Financing Sources (Uses)				
Transfers out	(820,000)	(820,000)	(820,000)	-
Total other financing sources (uses)	<u>(820,000)</u>	<u>(820,000)</u>	<u>(820,000)</u>	<u>-</u>
Net Change in Fund Balances:	30,608	30,608	21,401	(9,207)
Fund Balances - Beginning	92,118	92,118	92,118	-
Fund Balances - Ending:	<u>\$ 122,726</u>	<u>\$ 122,726</u>	<u>\$ 113,519</u>	<u>\$ (9,207)</u>

**Cascade County Montana
District Court
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 441,095	\$ 441,095	\$ 441,952	\$ 857
Intergovernmental	400	400	650	250
Charges for services	40,000	40,000	50,027	10,027
Fines and forfeitures	3,500	3,500	2,620	(880)
Investment income	-	-	300	300
Total Revenues:	<u>484,995</u>	<u>484,995</u>	<u>495,549</u>	<u>10,554</u>
Expenditures				
Current:				
General Government	600,006	600,006	567,539	32,467
Total Expenditures:	<u>600,006</u>	<u>600,006</u>	<u>567,539</u>	<u>32,467</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(115,011)</u>	<u>(115,011)</u>	<u>(71,990)</u>	<u>43,021</u>
Other Financing Sources (Uses)				
Transfers in	31,226	31,226	31,210	(16)
Transfers out	(7,282)	(7,282)	(7,282)	-
Total other financing sources (uses)	<u>23,944</u>	<u>23,944</u>	<u>23,928</u>	<u>(16)</u>
Net Change in Fund Balances:	(91,067)	(91,067)	(48,062)	43,005
Fund Balances - Beginning	183,177	183,177	183,177	-
Fund Balances - Ending:	<u>\$ 92,110</u>	<u>\$ 92,110</u>	<u>\$ 135,115</u>	<u>\$ 43,005</u>

**Cascade County Montana
Comprehensive Insurance
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 507,021	\$ 507,021	\$ 492,803	\$ (14,218)
Intergovernmental	-	-	310	310
Total Revenues:	<u>507,021</u>	<u>507,021</u>	<u>493,113</u>	<u>(13,908)</u>
Expenditures				
Current:				
Miscellaneous	455,693	455,693	384,495	71,198
Total Expenditures:	<u>455,693</u>	<u>455,693</u>	<u>384,495</u>	<u>71,198</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>51,328</u>	<u>51,328</u>	<u>108,618</u>	<u>57,290</u>
Net Change in Fund Balances:	51,328	51,328	108,618	57,290
Fund Balances - Beginning	17,813	17,813	17,813	-
Fund Balances - Ending:	<u>\$ 69,141</u>	<u>\$ 69,141</u>	<u>\$ 126,431</u>	<u>\$ 57,290</u>

Cascade County Montana
Mosquito Control
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 269,153	\$ 269,153	\$ 274,213	\$ 5,060
Intergovernmental	-	-	369	369
Miscellaneous	-	-	5,049	5,049
Total Revenues:	<u>269,153</u>	<u>269,153</u>	<u>279,631</u>	<u>10,478</u>
Expenditures				
Current:				
Public Health	364,477	364,477	268,145	96,332
Total Expenditures:	<u>364,477</u>	<u>364,477</u>	<u>268,145</u>	<u>96,332</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(95,324)</u>	<u>(95,324)</u>	<u>11,486</u>	<u>106,810</u>
Other Financing Sources (Uses)				
Transfers in	5,677	5,677	5,675	(2)
Transfers out	(7,919)	(7,919)	(7,919)	-
Total other financing sources (uses)	<u>(2,242)</u>	<u>(2,242)</u>	<u>(2,244)</u>	<u>(2)</u>
Net Change in Fund Balances:	(97,566)	(97,566)	9,242	106,808
Fund Balances - Beginning	154,265	154,265	154,265	-
Fund Balances - Ending:	<u>\$ 56,699</u>	<u>\$ 56,699</u>	<u>\$ 163,507</u>	<u>\$ 106,808</u>

**Cascade County Montana
Parks
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 7	\$ 7
Total Revenues:	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Expenditures				
Current:				
Culture & Recreation	7,066	7,066	5,017	2,049
Total Expenditures:	<u>7,066</u>	<u>7,066</u>	<u>5,017</u>	<u>2,049</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(7,066)</u>	<u>(7,066)</u>	<u>(5,010)</u>	<u>2,056</u>
Other Financing Sources (Uses)				
Transfers in	4,403	4,403	4,403	-
Transfers out	(900)	(900)	(900)	-
Total other financing sources (uses)	<u>3,503</u>	<u>3,503</u>	<u>3,503</u>	<u>-</u>
Net Change in Fund Balances:	(3,563)	(3,563)	(1,507)	2,056
Fund Balances - Beginning	3,563	3,563	3,563	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,056</u>	<u>\$ 2,056</u>

**Cascade County Montana
Library
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 244,366	\$ 245,503	\$ 246,411	\$ 908
Total Revenues:	<u>244,366</u>	<u>245,503</u>	<u>246,411</u>	<u>908</u>
Expenditures				
Current:				
Culture & Recreation	242,383	243,520	243,520	-
Total Expenditures:	<u>242,383</u>	<u>243,520</u>	<u>243,520</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>1,983</u>	<u>1,983</u>	<u>2,891</u>	<u>908</u>
Other Financing Sources (Uses)				
Transfers in	5,677	5,677	5,675	(2)
Transfers out	(1,011)	(1,011)	(1,011)	-
Total other financing sources (uses)	<u>4,666</u>	<u>4,666</u>	<u>4,664</u>	<u>(2)</u>
Net Change in Fund Balances:	6,649	6,649	7,555	906
Fund Balances - Beginning	30,126	30,126	30,126	-
Fund Balances - Ending:	<u>\$ 36,775</u>	<u>\$ 36,775</u>	<u>\$ 37,681</u>	<u>\$ 906</u>

Cascade County Montana
Emergency Medical Service
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 41,757	\$ 41,757	\$ 42,076	\$ 319
Intergovernmental	-	-	41	41
Total Revenues:	<u>41,757</u>	<u>41,757</u>	<u>42,117</u>	<u>360</u>
Expenditures				
Current:				
Public Safety	74,099	74,099	63,208	10,891
Total Expenditures:	<u>74,099</u>	<u>74,099</u>	<u>63,208</u>	<u>10,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(32,342)</u>	<u>(32,342)</u>	<u>(21,091)</u>	<u>11,251</u>
Other Financing Sources (Uses)				
Transfers in	1,419	1,419	2,018	599
Transfers out	(1,911)	(1,911)	(1,911)	-
Total other financing sources (uses)	<u>(492)</u>	<u>(492)</u>	<u>107</u>	<u>599</u>
Net Change in Fund Balances:	(32,834)	(32,834)	(20,984)	11,850
Fund Balances - Beginning	44,231	44,231	44,231	-
Fund Balances - Ending:	<u>\$ 11,397</u>	<u>\$ 11,397</u>	<u>\$ 23,247</u>	<u>\$ 11,850</u>

Cascade County Montana
Four Seasons Arena
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 1,585	\$ 1,585
Investment income	-	-	5	5
Total Revenues:	<u>-</u>	<u>-</u>	<u>1,590</u>	<u>1,590</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>1,590</u>	<u>1,590</u>
Other Financing Sources (Uses)				
Transfers out	(1,839)	(3,429)	(3,429)	-
Total other financing sources (uses)	<u>(1,839)</u>	<u>(3,429)</u>	<u>(3,429)</u>	<u>-</u>
Net Change in Fund Balances:	(1,839)	(3,429)	(1,839)	1,590
Fund Balances - Beginning	1,839	1,839	1,839	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (1,590)</u>	<u>\$ -</u>	<u>\$ 1,590</u>

Cascade County Montana
Planning Dept
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 190,043	\$ 190,043	\$ 192,066	\$ 2,023
Licenses and permits	13,750	13,750	16,850	3,100
Charges for services	8,300	8,300	12,766	4,466
Total Revenues:	<u>212,093</u>	<u>212,093</u>	<u>221,682</u>	<u>9,589</u>
Expenditures				
Current:				
Housing & Community Development	242,890	239,672	236,666	3,006
In-kind expense:				
In-kind expense	-	3,218	3,218	-
Total Expenditures:	<u>242,890</u>	<u>242,890</u>	<u>239,884</u>	<u>3,006</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(30,797)</u>	<u>(30,797)</u>	<u>(18,202)</u>	<u>12,595</u>
Other Financing Sources (Uses)				
Transfers in	14,194	14,194	14,186	(8)
Transfers out	<u>(21,156)</u>	<u>(21,156)</u>	<u>(21,156)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,962)</u>	<u>(6,962)</u>	<u>(6,970)</u>	<u>(8)</u>
Net Change in Fund Balances:	(37,759)	(37,759)	(25,172)	12,587
Fund Balances - Beginning	77,439	77,439	77,439	-
Fund Balances - Ending:	<u>\$ 39,680</u>	<u>\$ 39,680</u>	<u>\$ 52,267</u>	<u>\$ 12,587</u>

**Cascade County Montana
Health Department
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 394,486	\$ 394,486	\$ 389,615	\$ (4,871)
Licenses and permits	67,000	67,000	98,376	31,376
Intergovernmental	265,000	265,000	268,076	3,076
Charges for services	349,700	349,700	358,151	8,451
Investment income	-	-	377	377
Miscellaneous	8,400	8,400	63	(8,337)
Total Revenues:	<u>1,084,586</u>	<u>1,084,586</u>	<u>1,114,658</u>	<u>30,072</u>
Expenditures				
Current:				
Public Health	1,009,124	1,041,113	987,074	54,039
Capital expenditure:				
Capital expenditure	-	22,504	-	22,504
Total Expenditures:	<u>1,009,124</u>	<u>1,063,617</u>	<u>987,074</u>	<u>76,543</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>75,462</u>	<u>20,969</u>	<u>127,584</u>	<u>106,615</u>
Other Financing Sources (Uses)				
Transfers in	22,710	77,621	77,609	(12)
Transfers out	(91,183)	(91,289)	(91,289)	-
Total other financing sources (uses)	<u>(68,473)</u>	<u>(13,668)</u>	<u>(13,680)</u>	<u>(12)</u>
Net Change in Fund Balances:	6,989	7,301	113,904	106,603
Fund Balances - Beginning	158,246	158,246	158,246	-
Fund Balances - Ending:	<u>\$ 165,235</u>	<u>\$ 165,547</u>	<u>\$ 272,150</u>	<u>\$ 106,603</u>

Cascade County Montana
Mental Health
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 85,061	\$ 85,061	\$ 84,492	\$ (569)
Intergovernmental	-	-	95	95
Total Revenues:	<u>85,061</u>	<u>85,061</u>	<u>84,587</u>	<u>(474)</u>
Expenditures				
Current:				
Public Health	82,079	82,079	81,406	673
Total Expenditures:	<u>82,079</u>	<u>82,079</u>	<u>81,406</u>	<u>673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>2,982</u>	<u>2,982</u>	<u>3,181</u>	<u>199</u>
Net Change in Fund Balances:	2,982	2,982	3,181	199
Fund Balances - Beginning	7,465	7,465	7,465	-
Fund Balances - Ending:	<u>\$ 10,447</u>	<u>\$ 10,447</u>	<u>\$ 10,646</u>	<u>\$ 199</u>

Cascade County Montana
Senior Citizens
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 220,366	\$ 220,366	\$ 219,479	\$ (887)
Intergovernmental	-	-	252	252
Total Revenues:	<u>220,366</u>	<u>220,366</u>	<u>219,731</u>	<u>(635)</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>220,366</u>	<u>220,366</u>	<u>219,731</u>	<u>(635)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	115,709	115,709
Transfers out	(213,317)	(213,317)	(213,317)	-
Total other financing sources (uses)	<u>(213,317)</u>	<u>(213,317)</u>	<u>(97,608)</u>	<u>115,709</u>
Net Change in Fund Balances:	7,049	7,049	122,123	115,074
Fund Balances - Beginning	24,460	24,460	24,460	-
Fund Balances - Ending:	<u>\$ 31,509</u>	<u>\$ 31,509</u>	<u>\$ 146,583</u>	<u>\$ 115,074</u>

Cascade County Montana
Medicaid Waiver - Aging
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ -	\$ 69,689	\$ 69,689	\$ -
Miscellaneous	-	83,402	83,402	-
Total Revenues:	<u>-</u>	<u>153,091</u>	<u>153,091</u>	<u>-</u>
Expenditures				
Current:				
Social & Economic Services	88,396	116,389	116,472	(83)
Capital expenditure:				
Capital expenditure	-	9,306	9,306	-
Total Expenditures:	<u>88,396</u>	<u>125,695</u>	<u>125,778</u>	<u>(83)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(88,396)</u>	<u>27,396</u>	<u>27,313</u>	<u>(83)</u>
Other Financing Sources (Uses)				
Transfers out	(1,795)	(117,504)	(117,504)	-
Total other financing sources (uses)	<u>(1,795)</u>	<u>(117,504)</u>	<u>(117,504)</u>	<u>-</u>
Net Change in Fund Balances:	<u>(90,191)</u>	<u>(90,108)</u>	<u>(90,191)</u>	<u>(83)</u>
Fund Balances - Beginning	90,191	90,191	90,191	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ (83)</u>

**Cascade County Montana
County Extension
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 224,614	\$ 224,614	\$ 224,087	\$ (527)
Intergovernmental	-	-	279	279
Charges for services	-	-	84	84
Total Revenues:	<u>224,614</u>	<u>224,614</u>	<u>224,450</u>	<u>(164)</u>
Expenditures				
Current:				
Social & Economic Services	221,336	210,809	203,227	7,582
Capital expenditure:				
Capital expenditure	-	10,527	10,527	-
Total Expenditures:	<u>221,336</u>	<u>221,336</u>	<u>213,754</u>	<u>7,582</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>3,278</u>	<u>3,278</u>	<u>10,696</u>	<u>7,418</u>
Other Financing Sources (Uses)				
Transfers in	5,677	5,677	5,675	(2)
Transfers out	(808)	(808)	(808)	-
Total other financing sources (uses)	<u>4,869</u>	<u>4,869</u>	<u>4,867</u>	<u>(2)</u>
Net Change in Fund Balances:	8,147	8,147	15,563	7,416
Fund Balances - Beginning	26,274	26,274	26,274	-
Fund Balances - Ending:	<u>\$ 34,421</u>	<u>\$ 34,421</u>	<u>\$ 41,837</u>	<u>\$ 7,416</u>

**Cascade County Montana
Senior Transportation Ag
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 158,870	\$ 158,870	\$ 158,607	\$ (263)
Intergovernmental	-	-	179	179
Miscellaneous	8,000	8,000	16,282	8,282
Total Revenues:	<u>166,870</u>	<u>166,870</u>	<u>175,068</u>	<u>8,198</u>
Expenditures				
Current:				
Social & Economic Services	177,000	177,000	161,997	15,003
Total Expenditures:	<u>177,000</u>	<u>177,000</u>	<u>161,997</u>	<u>15,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(10,130)</u>	<u>(10,130)</u>	<u>13,071</u>	<u>23,201</u>
Other Financing Sources (Uses)				
Transfers in	2,839	2,839	2,837	(2)
Transfers out	(78)	(78)	(78)	-
Total other financing sources (uses)	<u>2,761</u>	<u>2,761</u>	<u>2,759</u>	<u>(2)</u>
Net Change in Fund Balances:	(7,369)	(7,369)	15,830	23,199
Fund Balances - Beginning	34,576	34,576	34,576	-
Fund Balances - Ending:	<u>\$ 27,207</u>	<u>\$ 27,207</u>	<u>\$ 50,406</u>	<u>\$ 23,199</u>

Cascade County Montana
Rural Fire
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 100	\$ 100
Total Revenues:	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
Expenditures				
Current:				
Public Safety	6,638	6,638	6,065	573
Total Expenditures:	<u>6,638</u>	<u>6,638</u>	<u>6,065</u>	<u>573</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(6,638)</u>	<u>(6,638)</u>	<u>(5,965)</u>	<u>673</u>
Other Financing Sources (Uses)				
Transfers out	-	(600)	(600)	-
Total other financing sources (uses)	<u>-</u>	<u>(600)</u>	<u>(600)</u>	<u>-</u>
Net Change in Fund Balances:	(6,638)	(7,238)	(6,565)	673
Fund Balances - Beginning	6,565	6,565	6,565	-
Fund Balances - Ending:	<u>\$ (73)</u>	<u>\$ (673)</u>	<u>\$ -</u>	<u>\$ 673</u>

Cascade County Montana
Medical Services
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 996	\$ 996
Total Revenues:	-	-	996	996
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	-	-	996	996
Other Financing Sources (Uses)				
Transfers out	(1,366)	(2,362)	(2,362)	-
Total other financing sources (uses)	(1,366)	(2,362)	(2,362)	-
Net Change in Fund Balances:	(1,366)	(2,362)	(1,366)	996
Fund Balances - Beginning	1,366	1,366	1,366	-
Fund Balances - Ending:	\$ -	\$ (996)	\$ -	\$ 996

**Cascade County Montana
Museums
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 275,864	\$ 275,864	\$ 274,146	\$ (1,718)
Intergovernmental	-	-	285	285
Total Revenues:	<u>275,864</u>	<u>275,864</u>	<u>274,431</u>	<u>(1,433)</u>
Expenditures				
Current:				
Culture & Recreation	259,126	259,126	259,126	-
Total Expenditures:	<u>259,126</u>	<u>259,126</u>	<u>259,126</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>16,738</u>	<u>16,738</u>	<u>15,305</u>	<u>(1,433)</u>
Net Change in Fund Balances:	16,738	16,738	15,305	(1,433)
Fund Balances - Beginning	22,438	22,438	22,438	-
Fund Balances - Ending:	<u>\$ 39,176</u>	<u>\$ 39,176</u>	<u>\$ 37,743</u>	<u>\$ (1,433)</u>

Cascade County Montana
Public Emplée Retirement
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 1,801	\$ 1,801
Total Revenues:	<u>-</u>	<u>-</u>	<u>1,801</u>	<u>1,801</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>1,801</u>	<u>1,801</u>
Other Financing Sources (Uses)				
Transfers out	(1,864)	(3,666)	(3,665)	1
Total other financing sources (uses)	<u>(1,864)</u>	<u>(3,666)</u>	<u>(3,665)</u>	<u>1</u>
Net Change in Fund Balances:	(1,864)	(3,666)	(1,864)	1,802
Fund Balances - Beginning	1,864	1,864	1,864	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (1,802)</u>	<u>\$ -</u>	<u>\$ 1,802</u>

Cascade County Montana
Group Insurance
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 2,969	\$ 2,969
Total Revenues:	<u>-</u>	<u>-</u>	<u>2,969</u>	<u>2,969</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>2,969</u>	<u>2,969</u>
Other Financing Sources (Uses)				
Transfers out	-	(2,969)	(2,969)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,969)</u>	<u>(2,969)</u>	<u>-</u>
Net Change in Fund Balances:	-	(2,969)	-	2,969
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (2,969)</u>	<u>\$ -</u>	<u>\$ 2,969</u>

Cascade County Montana
Workmens Comp
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Expenditures				
Current:				
General Government	\$ 14,017	\$ 14,017	\$ 14,017	\$ -
Total Expenditures:	<u>14,017</u>	<u>14,017</u>	<u>14,017</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(14,017)</u>	<u>(14,017)</u>	<u>(14,017)</u>	<u>-</u>
Net Change in Fund Balances:	(14,017)	(14,017)	(14,017)	-
Fund Balances - Beginning	14,017	14,017	14,017	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Permissive Levy
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 681,815	\$ 681,815	\$ 680,292	\$ (1,523)
Intergovernmental	-	-	845	845
Total Revenues:	<u>681,815</u>	<u>681,815</u>	<u>681,137</u>	<u>(678)</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>681,815</u>	<u>681,815</u>	<u>681,137</u>	<u>(678)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(678,454)</u>	<u>(678,454)</u>	<u>(678,107)</u>	347
Total other financing sources (uses)	<u>(678,454)</u>	<u>(678,454)</u>	<u>(678,107)</u>	347
Net Change in Fund Balances:	3,361	3,361	3,030	(331)
Fund Balances - Beginning	<u>(3,030)</u>	<u>(3,030)</u>	<u>(3,030)</u>	-
Fund Balances - Ending:	<u>\$ 331</u>	<u>\$ 331</u>	<u>\$ -</u>	<u>\$ (331)</u>

Cascade County Montana
WINDY
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Expenditures				
Current:				
General Government	\$ 4,288	\$ 4,288	\$ 556	\$ 3,732
Total Expenditures:	<u>4,288</u>	<u>4,288</u>	<u>556</u>	<u>3,732</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(4,288)</u>	<u>(4,288)</u>	<u>(556)</u>	<u>3,732</u>
Net Change in Fund Balances:	(4,288)	(4,288)	(556)	3,732
Fund Balances - Beginning	4,288	4,288	4,288	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,732</u>	<u>\$ 3,732</u>

Cascade County Montana
Drug Forfeitures
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Fines and forfeitures	\$ -	\$ 5,872	\$ 12,046	\$ 6,174
Investment income	-	97	97	-
Total Revenues:	<u>-</u>	<u>5,969</u>	<u>12,143</u>	<u>6,174</u>
Expenditures				
Current:				
Public Safety	48,769	11,925	8,430	3,495
Capital expenditure:				
Capital expenditure	-	42,813	42,347	466
Total Expenditures:	<u>48,769</u>	<u>54,738</u>	<u>50,777</u>	<u>3,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(48,769)</u>	<u>(48,769)</u>	<u>(38,634)</u>	<u>10,135</u>
Net Change in Fund Balances:	(48,769)	(48,769)	(38,634)	10,135
Fund Balances - Beginning	48,769	48,769	48,769	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,135</u>	<u>\$ 10,135</u>

**Cascade County Montana
Federal Equitable Share
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ -	\$ 3,400	\$ 4,975	\$ 1,575
Investment income	-	-	5	5
Total Revenues:	<u>-</u>	<u>3,400</u>	<u>4,980</u>	<u>1,580</u>
Expenditures				
Current:				
Public Safety	-	3,400	3,000	400
Total Expenditures:	<u>-</u>	<u>3,400</u>	<u>3,000</u>	<u>400</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>1,980</u>	<u>1,980</u>
Net Change in Fund Balances:	-	-	1,980	1,980
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,980</u>	<u>\$ 1,980</u>

Cascade County Montana
C.D.B.G. - Revolving
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 2,718	\$ 2,718
Miscellaneous	17,524	17,524	404	(17,120)
Total Revenues:	<u>17,524</u>	<u>17,524</u>	<u>3,122</u>	<u>(14,402)</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>17,524</u>	<u>17,524</u>	<u>3,122</u>	<u>(14,402)</u>
Net Change in Fund Balances:	17,524	17,524	3,122	(14,402)
Fund Balances - Beginning	202,906	202,906	202,906	-
Fund Balances - Ending:	<u>\$ 220,430</u>	<u>\$ 220,430</u>	<u>\$ 206,028</u>	<u>\$ (14,402)</u>

Cascade County Montana
Records Preservation
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 105,000	\$ 105,000	\$ 99,861	\$ (5,139)
Total Revenues:	<u>105,000</u>	<u>105,000</u>	<u>99,861</u>	<u>(5,139)</u>
Expenditures				
Current:				
General Government	215,441	209,441	177,396	32,045
Capital expenditure:				
Capital expenditure	-	6,000	5,999	1
Total Expenditures:	<u>215,441</u>	<u>215,441</u>	<u>183,395</u>	<u>32,046</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(110,441)</u>	<u>(110,441)</u>	<u>(83,534)</u>	<u>26,907</u>
Other Financing Sources (Uses)				
Transfers in	91,827	91,827	91,823	(4)
Transfers out	(2,855)	(2,855)	(2,855)	-
Total other financing sources (uses)	<u>88,972</u>	<u>88,972</u>	<u>88,968</u>	<u>(4)</u>
Net Change in Fund Balances:	(21,469)	(21,469)	5,434	26,903
Fund Balances - Beginning	21,469	21,469	21,469	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,903</u>	<u>\$ 26,903</u>

Cascade County Montana
Sheriff Co Work Program.
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ -	\$ 1,500	\$ 1,500	\$ -
Total Revenues:	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Expenditures				
Current:				
Public Safety	-	1,500	-	1,500
Total Expenditures:	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Net Change in Fund Balances:	-	-	1,500	1,500
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>

Cascade County Montana
#6 Light Maint. District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 565	\$ 565	\$ 427	\$ (138)
Total Revenues:	<u>565</u>	<u>565</u>	<u>427</u>	<u>(138)</u>
Expenditures				
Current:				
Public Works	1,009	1,009	495	514
Total Expenditures:	<u>1,009</u>	<u>1,009</u>	<u>495</u>	<u>514</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(444)</u>	<u>(444)</u>	<u>(68)</u>	<u>376</u>
Net Change in Fund Balances:	(444)	(444)	(68)	376
Fund Balances - Beginning	444	444	444	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 376</u>	<u>\$ 376</u>

Cascade County Montana
#13 Light Maint District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 497	\$ 497	\$ 356	\$ (141)
Total Revenues:	<u>497</u>	<u>497</u>	<u>356</u>	<u>(141)</u>
Expenditures				
Current:				
Public Works	696	696	374	322
Total Expenditures:	<u>696</u>	<u>696</u>	<u>374</u>	<u>322</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(199)</u>	<u>(199)</u>	<u>(18)</u>	<u>181</u>
Net Change in Fund Balances:	(199)	(199)	(18)	181
Fund Balances - Beginning	199	199	199	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181</u>	<u>\$ 181</u>

Cascade County Montana
#17 Light Maint District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 5,305	\$ 5,305	\$ 5,143	\$ (162)
Total Revenues:	<u>5,305</u>	<u>5,305</u>	<u>5,143</u>	<u>(162)</u>
Expenditures				
Current:				
Public Works	8,525	8,525	4,624	3,901
Total Expenditures:	<u>8,525</u>	<u>8,525</u>	<u>4,624</u>	<u>3,901</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(3,220)</u>	<u>(3,220)</u>	<u>519</u>	<u>3,739</u>
Net Change in Fund Balances:	(3,220)	(3,220)	519	3,739
Fund Balances - Beginning	3,220	3,220	3,220	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,739</u>	<u>\$ 3,739</u>

Cascade County Montana
#21 Light Maint District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Miscellaneous	\$ 717	\$ 717	\$ 688	\$ (29)
Total Revenues:	<u>717</u>	<u>717</u>	<u>688</u>	<u>(29)</u>
Expenditures				
Current:				
Public Works	1,176	1,176	495	681
Total Expenditures:	<u>1,176</u>	<u>1,176</u>	<u>495</u>	<u>681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(459)</u>	<u>(459)</u>	<u>193</u>	<u>652</u>
Net Change in Fund Balances:	(459)	(459)	193	652
Fund Balances - Beginning	459	459	459	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 652</u>	<u>\$ 652</u>

Cascade County Montana
#23 Light Maint District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Miscellaneous	\$ 17,949	\$ 17,949	\$ 16,334	\$ (1,615)
Total Revenues:	<u>17,949</u>	<u>17,949</u>	<u>16,334</u>	<u>(1,615)</u>
Expenditures				
Current:				
Public Works	34,955	34,955	16,802	18,153
Total Expenditures:	<u>34,955</u>	<u>34,955</u>	<u>16,802</u>	<u>18,153</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(17,006)</u>	<u>(17,006)</u>	<u>(468)</u>	<u>16,538</u>
Net Change in Fund Balances:	(17,006)	(17,006)	(468)	16,538
Fund Balances - Beginning	17,006	17,006	17,006	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,538</u>	<u>\$ 16,538</u>

Cascade County Montana
Gibson Flats - O M
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 2,733	\$ 2,733	\$ 2,875	\$ 142
Total Revenues:	<u>2,733</u>	<u>2,733</u>	<u>2,875</u>	<u>142</u>
Expenditures				
Current:				
Public Works	51,374	51,374	-	51,374
Total Expenditures:	<u>51,374</u>	<u>51,374</u>	<u>-</u>	<u>51,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(48,641)</u>	<u>(48,641)</u>	<u>2,875</u>	<u>51,516</u>
Net Change in Fund Balances:	(48,641)	(48,641)	2,875	51,516
Fund Balances - Beginning	48,641	48,641	48,641	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,516</u>	<u>\$ 51,516</u>

Cascade County Montana
Park Garden O M
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,355	\$ 1,355	\$ 1,358	\$ 3
Total Revenues:	<u>1,355</u>	<u>1,355</u>	<u>1,358</u>	<u>3</u>
Expenditures				
Current:				
Public Works	14,659	14,659	419	14,240
Total Expenditures:	<u>14,659</u>	<u>14,659</u>	<u>419</u>	<u>14,240</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(13,304)</u>	<u>(13,304)</u>	<u>939</u>	<u>14,243</u>
Net Change in Fund Balances:	(13,304)	(13,304)	939	14,243
Fund Balances - Beginning	13,304	13,304	13,304	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,243</u>	<u>\$ 14,243</u>

Cascade County Montana
Gannon/Flood Road O
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 573	\$ 573	\$ 490	\$ (83)
Total Revenues:	<u>573</u>	<u>573</u>	<u>490</u>	<u>(83)</u>
Expenditures				
Current:				
Public Works	23,037	23,037	455	22,582
Total Expenditures:	<u>23,037</u>	<u>23,037</u>	<u>455</u>	<u>22,582</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(22,464)</u>	<u>(22,464)</u>	<u>35</u>	<u>22,499</u>
Net Change in Fund Balances:	(22,464)	(22,464)	35	22,499
Fund Balances - Beginning	22,464	22,464	22,464	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,499</u>	<u>\$ 22,499</u>

Cascade County Montana
Whitetail Lane O
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 3,319	\$ 3,319	\$ 3,348	\$ 29
Total Revenues:	<u>3,319</u>	<u>3,319</u>	<u>3,348</u>	<u>29</u>
Expenditures				
Current:				
Public Works	8,971	8,971	1,704	7,267
Total Expenditures:	<u>8,971</u>	<u>8,971</u>	<u>1,704</u>	<u>7,267</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(5,652)</u>	<u>(5,652)</u>	<u>1,644</u>	<u>7,296</u>
Net Change in Fund Balances:	(5,652)	(5,652)	1,644	7,296
Fund Balances - Beginning	5,652	5,652	5,652	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,296</u>	<u>\$ 7,296</u>

Cascade County Montana
Alcohol Rehabilitation
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 120,244	\$ 120,244	\$ 74,597	\$ (45,647)
Total Revenues:	<u>120,244</u>	<u>120,244</u>	<u>74,597</u>	<u>(45,647)</u>
Expenditures				
Current:				
Public Health	120,244	120,244	74,597	45,647
Total Expenditures:	<u>120,244</u>	<u>120,244</u>	<u>74,597</u>	<u>45,647</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Alcohol Traffic Safety
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 43,080	\$ 3,080
Miscellaneous	-	-	759	759
Total Revenues:	<u>40,000</u>	<u>40,000</u>	<u>43,839</u>	<u>3,839</u>
Expenditures				
Current:				
Public Health	68,986	68,986	46,396	22,590
Total Expenditures:	<u>68,986</u>	<u>68,986</u>	<u>46,396</u>	<u>22,590</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(28,986)</u>	<u>(28,986)</u>	<u>(2,557)</u>	<u>26,429</u>
Other Financing Sources (Uses)				
Transfers out	(149)	(149)	(149)	-
Total other financing sources (uses)	<u>(149)</u>	<u>(149)</u>	<u>(149)</u>	<u>-</u>
Net Change in Fund Balances:	(29,135)	(29,135)	(2,706)	26,429
Fund Balances - Beginning	29,135	29,135	29,135	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,429</u>	<u>\$ 26,429</u>

Cascade County Montana
Gasoline Tax
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 199,562	\$ 199,562	\$ 199,562	\$ -
Total Revenues:	<u>199,562</u>	<u>199,562</u>	<u>199,562</u>	<u>-</u>
Expenditures				
Current:				
Public Works	150,715	150,715	150,715	-
Total Expenditures:	<u>150,715</u>	<u>150,715</u>	<u>150,715</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>48,847</u>	<u>48,847</u>	<u>48,847</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Net Change in Fund Balances:	3,847	3,847	3,847	-
Fund Balances - Beginning	(3,847)	(3,847)	(3,847)	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Motor Vehicle Disposal
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 95,000	\$ 95,000	\$ 88,354	\$ (6,646)
Total Revenues:	<u>95,000</u>	<u>95,000</u>	<u>88,354</u>	<u>(6,646)</u>
Expenditures				
Current:				
Public Works	114,935	114,935	59,653	55,282
Total Expenditures:	<u>114,935</u>	<u>114,935</u>	<u>59,653</u>	<u>55,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(19,935)</u>	<u>(19,935)</u>	<u>28,701</u>	<u>48,636</u>
Net Change in Fund Balances:	(19,935)	(19,935)	28,701	48,636
Fund Balances - Beginning	19,935	19,935	19,935	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,636</u>	<u>\$ 48,636</u>

Cascade County Montana
Road Dept Clean-Up
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 12,231	\$ 58,131	\$ 44,435	\$ (13,696)
Total Revenues:	<u>12,231</u>	<u>58,131</u>	<u>44,435</u>	<u>(13,696)</u>
Expenditures				
Current:				
Public Works	115,260	161,160	113,627	47,533
Total Expenditures:	<u>115,260</u>	<u>161,160</u>	<u>113,627</u>	<u>47,533</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(103,029)</u>	<u>(103,029)</u>	<u>(69,192)</u>	<u>33,837</u>
Other Financing Sources (Uses)				
Transfers in	94,500	94,500	87,973	(6,527)
Total other financing sources (uses)	<u>94,500</u>	<u>94,500</u>	<u>87,973</u>	<u>(6,527)</u>
Net Change in Fund Balances:	(8,529)	(8,529)	18,781	27,310
Fund Balances - Beginning	8,530	8,530	8,530	-
Fund Balances - Ending:	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 27,311</u>	<u>\$ 27,310</u>

Cascade County Montana
Weed Trust Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 61,000	\$ 61,000	\$ 62,814	\$ 1,814
Total Revenues:	<u>61,000</u>	<u>61,000</u>	<u>62,814</u>	<u>1,814</u>
Expenditures				
Current:				
Public Works	66,054	66,054	62,879	3,175
Capital expenditure:				
Capital expenditure	17,383	17,383	-	17,383
Total Expenditures:	<u>83,437</u>	<u>83,437</u>	<u>62,879</u>	<u>20,558</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(22,437)</u>	<u>(22,437)</u>	<u>(65)</u>	<u>22,372</u>
Net Change in Fund Balances:	(22,437)	(22,437)	(65)	22,372
Fund Balances - Beginning	22,437	22,437	22,437	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,372</u>	<u>\$ 22,372</u>

Cascade County Montana
Sun River Valley Ditch
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Expenditures				
Current:				
Public Works	\$ 692	\$ 692	\$ -	\$ 692
Total Expenditures:	<u>692</u>	<u>692</u>	<u>-</u>	<u>692</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(692)</u>	<u>(692)</u>	<u>-</u>	<u>692</u>
Net Change in Fund Balances:	(692)	(692)	-	692
Fund Balances - Beginning	692	692	692	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 692</u>	<u>\$ 692</u>

Cascade County Montana
Health Dept. State Grants
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 8,167	\$ 8,167	\$ 240	\$ (7,927)
Total Revenues:	<u>8,167</u>	<u>8,167</u>	<u>240</u>	<u>(7,927)</u>
Expenditures				
Current:				
Public Health	9,059	9,059	1	9,058
Total Expenditures:	<u>9,059</u>	<u>9,059</u>	<u>1</u>	<u>9,058</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(892)</u>	<u>(892)</u>	<u>239</u>	<u>1,131</u>
Net Change in Fund Balances:	(892)	(892)	239	1,131
Fund Balances - Beginning	892	892	892	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,131</u>	<u>\$ 1,131</u>

Cascade County Montana
County Land Information
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 19,000	\$ 19,000	\$ 21,852	\$ 2,852
Total Revenues:	<u>19,000</u>	<u>19,000</u>	<u>21,852</u>	<u>2,852</u>
Expenditures				
Current:				
General Government	46,931	46,931	34,308	12,623
Total Expenditures:	<u>46,931</u>	<u>46,931</u>	<u>34,308</u>	<u>12,623</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(27,931)</u>	<u>(27,931)</u>	<u>(12,456)</u>	<u>15,475</u>
Net Change in Fund Balances:	(27,931)	(27,931)	(12,456)	15,475
Fund Balances - Beginning	27,931	27,931	27,931	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,475</u>	<u>\$ 15,475</u>

Cascade County Montana
Community Decay
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 42	\$ 42
Total Revenues:	<u>-</u>	<u>-</u>	<u>42</u>	<u>42</u>
Expenditures				
Current:				
Public Health	51,671	51,671	-	51,671
Total Expenditures:	<u>51,671</u>	<u>51,671</u>	<u>-</u>	<u>51,671</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(51,671)</u>	<u>(51,671)</u>	<u>42</u>	<u>51,713</u>
Net Change in Fund Balances:	(51,671)	(51,671)	42	51,713
Fund Balances - Beginning	59,422	59,422	59,422	-
Fund Balances - Ending:	<u>\$ 7,751</u>	<u>\$ 7,751</u>	<u>\$ 59,464</u>	<u>\$ 51,713</u>

**Cascade County Montana
Tobacco
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 73,542	\$ 73,542	\$ 79,671	\$ 6,129
Total Revenues:	<u>73,542</u>	<u>73,542</u>	<u>79,671</u>	<u>6,129</u>
Expenditures				
Current:				
Public Health	89,431	88,031	80,015	8,016
Total Expenditures:	<u>89,431</u>	<u>88,031</u>	<u>80,015</u>	<u>8,016</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(15,889)</u>	<u>(14,489)</u>	<u>(344)</u>	<u>14,145</u>
Net Change in Fund Balances:	(15,889)	(14,489)	(344)	14,145
Fund Balances - Beginning	15,889	15,889	15,889	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 15,545</u>	<u>\$ 14,145</u>

Cascade County Montana
Health Dept Grants
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Expenditures				
Current:				
Public Health	\$ 1,492	\$ 1,492	\$ 1,492	\$ -
Total Expenditures:	<u>1,492</u>	<u>1,492</u>	<u>1,492</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(1,492)</u>	<u>(1,492)</u>	<u>(1,492)</u>	<u>-</u>
Net Change in Fund Balances:	(1,492)	(1,492)	(1,492)	-
Fund Balances - Beginning	1,492	1,492	1,492	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
DNRC Grants
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 215,685	\$ 235,685	\$ 49,372	\$ (186,313)
Total Revenues:	<u>215,685</u>	<u>235,685</u>	<u>49,372</u>	<u>(186,313)</u>
Expenditures				
Current:				
Public Works	-	30,000	7,880	22,120
Conservation of Natural Resources	215,685	215,685	49,371	166,314
Total Expenditures:	<u>215,685</u>	<u>245,685</u>	<u>57,251</u>	<u>188,434</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>(10,000)</u>	<u>(7,879)</u>	<u>2,121</u>
Other Financing Sources (Uses)				
Transfers in	-	10,000	10,000	-
Total other financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balances:	-	-	2,121	2,121
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,121</u>	<u>\$ 2,121</u>

Cascade County Montana
Juv Det Center
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 9,300	\$ 9,300	\$ 9,300	\$ -
Charges for services	936,026	936,026	920,486	(15,540)
Miscellaneous	8,500	8,500	1,293	(7,207)
Total Revenues:	<u>953,826</u>	<u>953,826</u>	<u>931,079</u>	<u>(22,747)</u>
Expenditures				
Current:				
Public Safety	1,515,084	1,515,084	1,408,201	106,883
Total Expenditures:	<u>1,515,084</u>	<u>1,515,084</u>	<u>1,408,201</u>	<u>106,883</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(561,258)</u>	<u>(561,258)</u>	<u>(477,122)</u>	<u>84,136</u>
Other Financing Sources (Uses)				
Transfers in	603,936	603,936	558,095	(45,841)
Transfers out	(16,448)	(16,448)	(16,448)	-
Total other financing sources (uses)	<u>587,488</u>	<u>587,488</u>	<u>541,647</u>	<u>(45,841)</u>
Net Change in Fund Balances:	26,230	26,230	64,525	38,295
Fund Balances - Beginning	(26,230)	(26,230)	(26,230)	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,295</u>	<u>\$ 38,295</u>

Cascade County Montana
Medical Alert - Aging Ser
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 24,412	\$ 24,412
Miscellaneous	2,843	2,843	-	(2,843)
Total Revenues:	<u>2,843</u>	<u>2,843</u>	<u>24,412</u>	<u>21,569</u>
Expenditures				
Current:				
Social & Economic Services	7,939	7,939	2,195	5,744
Total Expenditures:	<u>7,939</u>	<u>7,939</u>	<u>2,195</u>	<u>5,744</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(5,096)</u>	<u>(5,096)</u>	<u>22,217</u>	<u>27,313</u>
Net Change in Fund Balances:	(5,096)	(5,096)	22,217	27,313
Fund Balances - Beginning	5,096	5,096	5,096	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,313</u>	<u>\$ 27,313</u>

Cascade County Montana
Forest Reserve Till III
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 21,207	\$ 21,207
Total Revenues:	<u>-</u>	<u>-</u>	<u>21,207</u>	<u>21,207</u>
Expenditures				
Current:				
Public Safety	68,560	68,560	15,526	53,034
Total Expenditures:	<u>68,560</u>	<u>68,560</u>	<u>15,526</u>	<u>53,034</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(68,560)</u>	<u>(68,560)</u>	<u>5,681</u>	<u>74,241</u>
Net Change in Fund Balances:	(68,560)	(68,560)	5,681	74,241
Fund Balances - Beginning	68,560	68,560	68,560	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,241</u>	<u>\$ 74,241</u>

Cascade County Montana
Parenting Wisely
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ -	\$ 33,486	\$ 33,486	\$ -
Total Revenues:	<u>-</u>	<u>33,486</u>	<u>33,486</u>	<u>-</u>
Expenditures				
Current:				
Public Safety	-	33,486	33,486	-
Total Expenditures:	<u>-</u>	<u>33,486</u>	<u>33,486</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
County Attorney Grants
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 36,690	\$ 69,090	\$ 81,791	\$ 12,701
Total Revenues:	<u>36,690</u>	<u>69,090</u>	<u>81,791</u>	<u>12,701</u>
Expenditures				
Current:				
General Government	86,829	134,234	136,940	(2,706)
Total Expenditures:	<u>86,829</u>	<u>134,234</u>	<u>136,940</u>	<u>(2,706)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(50,139)</u>	<u>(65,144)</u>	<u>(55,149)</u>	<u>9,995</u>
Other Financing Sources (Uses)				
Transfers in	48,265	63,270	65,879	2,609
Total other financing sources (uses)	<u>48,265</u>	<u>63,270</u>	<u>65,879</u>	<u>2,609</u>
Net Change in Fund Balances:	(1,874)	(1,874)	10,730	12,604
Fund Balances - Beginning	1,874	1,874	1,873	(1)
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,603</u>	<u>\$ 12,603</u>

Cascade County Montana
Crime Control-Juvenile
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 215,148	\$ 215,148	\$ 215,148	\$ -
Total Revenues:	<u>215,148</u>	<u>215,148</u>	<u>215,148</u>	<u>-</u>
Expenditures				
Current:				
Public Safety	218,034	218,034	218,013	21
Total Expenditures:	<u>218,034</u>	<u>218,034</u>	<u>218,013</u>	<u>21</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(2,886)</u>	<u>(2,886)</u>	<u>(2,865)</u>	<u>21</u>
Net Change in Fund Balances:	(2,886)	(2,886)	(2,865)	21
Fund Balances - Beginning	2,886	2,886	2,886	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 21</u>

Cascade County Montana
Victim Witness Program
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Fines and forfeitures	\$ 40,000	\$ 40,000	\$ 29,250	\$ (10,750)
Total Revenues:	<u>40,000</u>	<u>40,000</u>	<u>29,250</u>	<u>(10,750)</u>
Expenditures				
Current:				
Public Safety	40,000	40,000	29,250	10,750
Total Expenditures:	<u>40,000</u>	<u>40,000</u>	<u>29,250</u>	<u>10,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Boat Safety Enforce Grant
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Expenditures				
Current:				
Public Safety	\$ 1,874	\$ 1,874	\$ 1,874	\$ -
Total Expenditures:	<u>1,874</u>	<u>1,874</u>	<u>1,874</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(1,874)</u>	<u>(1,874)</u>	<u>(1,874)</u>	<u>-</u>
Net Change in Fund Balances:	(1,874)	(1,874)	(1,874)	-
Fund Balances - Beginning	1,874	1,874	1,874	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Commodity Food Dist
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 18,103	\$ 49,207	\$ 41,313	\$ (7,894)
Miscellaneous	-	-	1,104	1,104
Total Revenues:	<u>18,103</u>	<u>49,207</u>	<u>42,417</u>	<u>(6,790)</u>
Expenditures				
Current:				
Social & Economic Services	29,042	60,146	30,729	29,417
Total Expenditures:	<u>29,042</u>	<u>60,146</u>	<u>30,729</u>	<u>29,417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(10,939)</u>	<u>(10,939)</u>	<u>11,688</u>	<u>22,627</u>
Net Change in Fund Balances:	(10,939)	(10,939)	11,688	22,627
Fund Balances - Beginning	10,939	10,939	10,939	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,627</u>	<u>\$ 22,627</u>

Cascade County Montana
Rocky Mountain HIDTA
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 68,973	\$ 212,087	\$ 133,583	\$ (78,504)
Total Revenues:	<u>68,973</u>	<u>212,087</u>	<u>133,583</u>	<u>(78,504)</u>
Expenditures				
Current:				
Public Safety	58,512	200,282	126,503	73,779
Debt service:				
Principal	10,124	11,133	6,604	4,529
Interest	337	672	476	196
Total Expenditures:	<u>68,973</u>	<u>212,087</u>	<u>133,583</u>	<u>78,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Cascade County Montana
Homeland Security Grant
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 10,236	\$ 21,036	\$ 21,204	\$ 168
Total Revenues:	<u>10,236</u>	<u>21,036</u>	<u>21,204</u>	<u>168</u>
Expenditures				
Current:				
Public Safety	10,236	21,036	19,236	1,800
Total Expenditures:	<u>10,236</u>	<u>21,036</u>	<u>19,236</u>	<u>1,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>1,968</u>	<u>1,968</u>
Net Change in Fund Balances:	-	-	1,968	1,968
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,968</u>	<u>\$ 1,968</u>

Cascade County Montana
CDBG Sponsored Grants
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ -	\$ 450,000	\$ 50,955	\$ (399,045)
Total Revenues:	<u>-</u>	<u>450,000</u>	<u>50,955</u>	<u>(399,045)</u>
Expenditures				
Current:				
Public Works	2,266	452,266	53,221	399,045
Total Expenditures:	<u>2,266</u>	<u>452,266</u>	<u>53,221</u>	<u>399,045</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(2,266)</u>	<u>(2,266)</u>	<u>(2,266)</u>	<u>-</u>
Net Change in Fund Balances:	(2,266)	(2,266)	(2,266)	-
Fund Balances - Beginning	2,266	2,266	2,266	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
OEA Grant
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 41,597	\$ 41,597	\$ 41,597	\$ -
In-kind contributions	9,993	9,993	9,993	-
Total Revenues:	<u>51,590</u>	<u>51,590</u>	<u>51,590</u>	<u>-</u>
Expenditures				
Current:				
Public Works	59,049	59,049	59,049	-
Total Expenditures:	<u>59,049</u>	<u>59,049</u>	<u>59,049</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(7,459)</u>	<u>(7,459)</u>	<u>(7,459)</u>	<u>-</u>
Net Change in Fund Balances:	(7,459)	(7,459)	(7,459)	-
Fund Balances - Beginning	7,459	7,459	7,459	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Revenues				
Intergovernmental	\$ -	\$ 223,151	\$ -	\$ (223,151)
Miscellaneous	-	34,589	15,013	(19,576)
Total Revenues:	-	257,740	15,013	(242,727)
Expenditures				
Current:				
General Government	30,349	288,089	17,361	270,728
Total Expenditures:	30,349	288,089	17,361	270,728
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(30,349)	(30,349)	(2,348)	28,001
Net Change in Fund Balances:	(30,349)	(30,349)	(2,348)	28,001
Fund Balances - Beginning	30,349	30,349	30,349	-
Fund Balances - Ending:	\$ -	\$ -	\$ 28,001	\$ 28,001

Cascade County Montana
Fetal Alcohol Spectrum
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Expenditures				
Current:				
Public Health	\$ 36	\$ 36	\$ 36	\$ -
Total Expenditures:	<u>36</u>	<u>36</u>	<u>36</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(36)</u>	<u>(36)</u>	<u>(36)</u>	<u>-</u>
Net Change in Fund Balances:	36	36	36	-
Fund Balances - Beginning	36	36	36	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Cascade County Montana
Community Grants
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ -	\$ 140,000	\$ 140,000	\$ -
Miscellaneous	-	-	80	80
Total Revenues:	<u>-</u>	<u>140,000</u>	<u>140,080</u>	<u>80</u>
Expenditures				
Current:				
Public Health	1,835	141,835	23,118	118,717
Total Expenditures:	<u>1,835</u>	<u>141,835</u>	<u>23,118</u>	<u>118,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(1,835)</u>	<u>(1,835)</u>	<u>116,962</u>	<u>118,797</u>
Net Change in Fund Balances:	(1,835)	(1,835)	116,962	118,797
Fund Balances - Beginning	1,835	1,835	1,835	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,797</u>	<u>\$ 118,797</u>

Cascade County Montana
Subdivision Review
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ -	\$ 19,360	\$ 1,487	\$ (17,873)
Total Revenues:	<u>-</u>	<u>19,360</u>	<u>1,487</u>	<u>(17,873)</u>
Expenditures				
Current:				
Public Health	998	19,360	2,485	16,875
Total Expenditures:	<u>998</u>	<u>19,360</u>	<u>2,485</u>	<u>16,875</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(998)</u>	<u>-</u>	<u>(998)</u>	<u>(998)</u>
Net Change in Fund Balances:	(998)	-	(998)	(998)
Fund Balances - Beginning	998	998	998	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 998</u>	<u>\$ -</u>	<u>\$ (998)</u>

Cascade County Montana
Nutritional and Physical
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Total Revenues:	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Expenditures				
Current:				
Public Health	25,319	25,319	20,133	5,186
Total Expenditures:	<u>25,319</u>	<u>25,319</u>	<u>20,133</u>	<u>5,186</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(10,319)</u>	<u>(10,319)</u>	<u>(5,133)</u>	<u>5,186</u>
Net Change in Fund Balances:	(10,319)	(10,319)	(5,133)	5,186
Fund Balances - Beginning	10,319	10,319	10,319	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,186</u>	<u>\$ 5,186</u>

Cascade County Montana
Public Health Emergency Prepared
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 64,992	\$ 153,618	\$ 115,214	\$ (38,404)
Total Revenues:	<u>64,992</u>	<u>153,618</u>	<u>115,214</u>	<u>(38,404)</u>
Expenditures				
Current:				
Public Health	241,191	329,817	113,253	216,564
Total Expenditures:	<u>241,191</u>	<u>329,817</u>	<u>113,253</u>	<u>216,564</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(176,199)</u>	<u>(176,199)</u>	<u>1,961</u>	<u>178,160</u>
Net Change in Fund Balances:	(176,199)	(176,199)	1,961	178,160
Fund Balances - Beginning	177,199	177,199	177,199	-
Fund Balances - Ending:	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 179,160</u>	<u>\$ 178,160</u>

**Cascade County Montana
Opportunities, Inc.
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ -	\$ 41,527	\$ 15,847	\$ (25,680)
Charges for services	114,715	135,607	161,287	25,680
Total Revenues:	<u>114,715</u>	<u>177,134</u>	<u>177,134</u>	<u>-</u>
Expenditures				
Current:				
Public Health	114,715	122,222	122,224	(2)
Total Expenditures:	<u>114,715</u>	<u>122,222</u>	<u>122,224</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>54,912</u>	<u>54,910</u>	<u>(2)</u>
Other Financing Sources (Uses)				
Transfers out	-	(55,224)	(54,910)	314
Total other financing sources (uses)	<u>-</u>	<u>(55,224)</u>	<u>(54,910)</u>	<u>314</u>
Net Change in Fund Balances:	-	(312)	-	312
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (312)</u>	<u>\$ -</u>	<u>\$ 312</u>

**Cascade County Montana
Cancer
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 148,180	\$ 148,180	\$ 149,905	\$ 1,725
Miscellaneous	-	-	250	250
Total Revenues:	<u>148,180</u>	<u>148,180</u>	<u>150,155</u>	<u>1,975</u>
Expenditures				
Current:				
Public Health	210,522	210,522	159,074	51,448
Total Expenditures:	<u>210,522</u>	<u>210,522</u>	<u>159,074</u>	<u>51,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(62,342)</u>	<u>(62,342)</u>	<u>(8,919)</u>	<u>53,423</u>
Net Change in Fund Balances:	(62,342)	(62,342)	(8,919)	53,423
Fund Balances - Beginning	62,342	62,342	62,342	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,423</u>	<u>\$ 53,423</u>

Cascade County Montana
Air Pollution
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ -	\$ 13,734	\$ 13,292	\$ (442)
Total Revenues:	<u>-</u>	<u>13,734</u>	<u>13,292</u>	<u>(442)</u>
Expenditures				
Current:				
Conservation of Natural Resources	9,825	20,498	13,886	6,612
Total Expenditures:	<u>9,825</u>	<u>20,498</u>	<u>13,886</u>	<u>6,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(9,825)</u>	<u>(6,764)</u>	<u>(594)</u>	<u>6,170</u>
Other Financing Sources (Uses)				
Transfers in	6,658	6,764	6,764	-
Total other financing sources (uses)	<u>6,658</u>	<u>6,764</u>	<u>6,764</u>	<u>-</u>
Net Change in Fund Balances:	(3,167)	-	6,170	6,170
Fund Balances - Beginning	3,167	3,167	3,167	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 3,167</u>	<u>\$ 9,337</u>	<u>\$ 6,170</u>

Cascade County Montana
Institutional Controls
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 151,739	\$ 151,739	\$ 4,774	\$ (146,965)
Total Revenues:	<u>151,739</u>	<u>151,739</u>	<u>4,774</u>	<u>(146,965)</u>
Expenditures				
Current:				
Public Health	151,739	151,739	4,774	146,965
Total Expenditures:	<u>151,739</u>	<u>151,739</u>	<u>4,774</u>	<u>146,965</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
W.I.C.
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 87,149	\$ 374,199	\$ 368,728	\$ (5,471)
Total Revenues:	<u>87,149</u>	<u>374,199</u>	<u>368,728</u>	<u>(5,471)</u>
Expenditures				
Current:				
Public Health	87,193	374,243	367,190	7,053
Total Expenditures:	<u>87,193</u>	<u>374,243</u>	<u>367,190</u>	<u>7,053</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(44)</u>	<u>(44)</u>	<u>1,538</u>	<u>1,582</u>
Net Change in Fund Balances:	(44)	(44)	1,538	1,582
Fund Balances - Beginning	44	44	44	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,582</u>	<u>\$ 1,582</u>

**Cascade County Montana
MT PCA
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Expenditures				
Current:				
Public Health	\$ 13	\$ 13	\$ 13	\$ -
Total Expenditures:	<u>13</u>	<u>13</u>	<u>13</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(13)</u>	<u>(13)</u>	<u>(13)</u>	<u>-</u>
Net Change in Fund Balances:	(13)	(13)	(13)	-
Fund Balances - Beginning	13	13	13	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Maternal Child Health
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 231,060	\$ 231,060	\$ 225,711	\$ (5,349)
Miscellaneous	-	-	1,575	1,575
Total Revenues:	<u>231,060</u>	<u>231,060</u>	<u>227,286</u>	<u>(3,774)</u>
Expenditures				
Current:				
Public Health	351,825	351,975	324,863	27,112
Total Expenditures:	<u>351,825</u>	<u>351,975</u>	<u>324,863</u>	<u>27,112</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(120,765)</u>	<u>(120,915)</u>	<u>(97,577)</u>	<u>23,338</u>
Other Financing Sources (Uses)				
Transfers in	74,331	74,331	74,331	-
Total other financing sources (uses)	<u>74,331</u>	<u>74,331</u>	<u>74,331</u>	<u>-</u>
Net Change in Fund Balances:	(46,434)	(46,584)	(23,246)	23,338
Fund Balances - Beginning	46,434	46,434	46,434	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (150)</u>	<u>\$ 23,188</u>	<u>\$ 23,338</u>

**Cascade County Montana
Youth Suicide Prevention
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Expenditures				
Current:				
Public Health	\$ 6,261	\$ 6,261	\$ 2,399	\$ 3,862
Total Expenditures:	<u>6,261</u>	<u>6,261</u>	<u>2,399</u>	<u>3,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(6,261)</u>	<u>(6,261)</u>	<u>(2,399)</u>	<u>3,862</u>
Net Change in Fund Balances:	(6,261)	(6,261)	(2,399)	3,862
Fund Balances - Beginning	6,261	6,261	6,261	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,862</u>	<u>\$ 3,862</u>

Cascade County Montana
Hiv Consortia
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 12,277	\$ 16,777	\$ 17,135	\$ 358
Total Revenues:	<u>12,277</u>	<u>16,777</u>	<u>17,135</u>	<u>358</u>
Expenditures				
Current:				
Public Health	16,617	21,117	15,642	5,475
Total Expenditures:	<u>16,617</u>	<u>21,117</u>	<u>15,642</u>	<u>5,475</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(4,340)</u>	<u>(4,340)</u>	<u>1,493</u>	<u>5,833</u>
Net Change in Fund Balances:	(4,340)	(4,340)	1,493	5,833
Fund Balances - Beginning	4,340	4,340	4,340	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,833</u>	<u>\$ 5,833</u>

Cascade County Montana
Fetal Alcohol Syndrome
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 44,456	\$ 44,456
Charges for services	-	80,210	-	(80,210)
Total Revenues:	<u>-</u>	<u>80,210</u>	<u>44,456</u>	<u>(35,754)</u>
Expenditures				
Current:				
Public Health	-	80,210	44,456	35,754
Total Expenditures:	<u>-</u>	<u>80,210</u>	<u>44,456</u>	<u>35,754</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Cascade County Montana
 Immunization Proj. 0-2yrs
 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 14,421	\$ 14,421	\$ 37,241	\$ 22,820
Total Revenues:	<u>14,421</u>	<u>14,421</u>	<u>37,241</u>	<u>22,820</u>
Expenditures				
Current:				
Public Health	43,998	58,419	30,640	27,779
Total Expenditures:	<u>43,998</u>	<u>58,419</u>	<u>30,640</u>	<u>27,779</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(29,577)</u>	<u>(43,998)</u>	<u>6,601</u>	<u>50,599</u>
Net Change in Fund Balances:	(29,577)	(43,998)	6,601	50,599
Fund Balances - Beginning	29,577	29,577	29,577	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (14,421)</u>	<u>\$ 36,178</u>	<u>\$ 50,599</u>

Cascade County Montana
Tuberculosis Prevention
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 4,000	\$ 4,000	\$ 3,384	\$ (616)
Total Revenues:	<u>4,000</u>	<u>4,000</u>	<u>3,384</u>	<u>(616)</u>
Expenditures				
Current:				
Public Health	8,824	8,824	5,656	3,168
Total Expenditures:	<u>8,824</u>	<u>8,824</u>	<u>5,656</u>	<u>3,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(4,824)</u>	<u>(4,824)</u>	<u>(2,272)</u>	<u>2,552</u>
Net Change in Fund Balances:	(4,824)	(4,824)	(2,272)	2,552
Fund Balances - Beginning	4,824	4,824	4,824	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,552</u>	<u>\$ 2,552</u>

Cascade County Montana
Aids/Hiv Testing
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 17,786	\$ 31,869	\$ 31,656	\$ (213)
Total Revenues:	<u>17,786</u>	<u>31,869</u>	<u>31,656</u>	<u>(213)</u>
Expenditures				
Current:				
Public Health	17,786	31,869	30,867	1,002
Total Expenditures:	<u>17,786</u>	<u>31,869</u>	<u>30,867</u>	<u>1,002</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>789</u>	<u>789</u>
Net Change in Fund Balances:	-	-	789	789
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 789</u>	<u>\$ 789</u>

Cascade County Montana
Direct Services - Aging
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 160,231	\$ 271,473	\$ 271,688	\$ 215
Miscellaneous	7,500	20,700	17,055	(3,645)
Total Revenues:	<u>167,731</u>	<u>292,173</u>	<u>288,743</u>	<u>(3,430)</u>
Expenditures				
Current:				
Social & Economic Services	321,497	400,916	235,862	165,054
Total Expenditures:	<u>321,497</u>	<u>400,916</u>	<u>235,862</u>	<u>165,054</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(153,766)</u>	<u>(108,743)</u>	<u>52,881</u>	<u>161,624</u>
Other Financing Sources (Uses)				
Transfers in	55,114	55,114	18,594	(36,520)
Total other financing sources (uses)	<u>55,114</u>	<u>55,114</u>	<u>18,594</u>	<u>(36,520)</u>
Net Change in Fund Balances:	(98,652)	(53,629)	71,475	125,104
Fund Balances - Beginning	98,652	98,652	98,652	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 45,023</u>	<u>\$ 170,127</u>	<u>\$ 125,104</u>

Cascade County Montana
Contracted Services - Aging
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 164,194	\$ 164,194	\$ 140,405	\$ (23,789)
Total Revenues:	<u>164,194</u>	<u>164,194</u>	<u>140,405</u>	<u>(23,789)</u>
Expenditures				
Current:				
Social & Economic Services	205,306	205,306	152,206	53,100
Total Expenditures:	<u>205,306</u>	<u>205,306</u>	<u>152,206</u>	<u>53,100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(41,112)</u>	<u>(41,112)</u>	<u>(11,801)</u>	<u>29,311</u>
Other Financing Sources (Uses)				
Transfers in	7,100	7,100	7,100	-
Total other financing sources (uses)	<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>-</u>
Net Change in Fund Balances:	(34,012)	(34,012)	(4,701)	29,311
Fund Balances - Beginning	34,012	34,012	34,012	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,311</u>	<u>\$ 29,311</u>

Cascade County Montana
Ryan White
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 8,108	\$ (6,892)
Charges for services	-	-	8,330	8,330
Total Revenues:	<u>15,000</u>	<u>15,000</u>	<u>16,438</u>	<u>1,438</u>
Expenditures				
Current:				
Public Health	15,000	15,000	14,884	116
Total Expenditures:	<u>15,000</u>	<u>15,000</u>	<u>14,884</u>	<u>116</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>1,554</u>	<u>1,554</u>
Net Change in Fund Balances:	-	-	1,554	1,554
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,554</u>	<u>\$ 1,554</u>

Cascade County Montana
Congregate Meals -Aging
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 387,788	\$ 387,788	\$ 404,404	\$ 16,616
Miscellaneous	205,994	205,994	239,957	33,963
Total Revenues:	<u>593,782</u>	<u>593,782</u>	<u>644,361</u>	<u>50,579</u>
Expenditures				
Current:				
Social & Economic Services	772,457	772,457	636,500	135,957
Total Expenditures:	<u>772,457</u>	<u>772,457</u>	<u>636,500</u>	<u>135,957</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(178,675)</u>	<u>(178,675)</u>	<u>7,861</u>	<u>186,536</u>
Other Financing Sources (Uses)				
Transfers in	76,200	76,200	76,200	-
Total other financing sources (uses)	<u>76,200</u>	<u>76,200</u>	<u>76,200</u>	<u>-</u>
Net Change in Fund Balances:	(102,475)	(102,475)	84,061	186,536
Fund Balances - Beginning	102,475	102,475	102,475	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,536</u>	<u>\$ 186,536</u>

Cascade County Montana
Aging 10-22A-ADRC8
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 40,205	\$ 121,146	\$ 51,221	\$ (69,925)
Miscellaneous	1,318	5,318	86	(5,232)
Total Revenues:	<u>41,523</u>	<u>126,464</u>	<u>51,307</u>	<u>(75,157)</u>
Expenditures				
Current:				
Social & Economic Services	50,640	115,198	60,454	54,744
Total Expenditures:	<u>50,640</u>	<u>115,198</u>	<u>60,454</u>	<u>54,744</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(9,117)</u>	<u>11,266</u>	<u>(9,147)</u>	<u>(20,413)</u>
Net Change in Fund Balances:	(9,117)	11,266	(9,147)	(20,413)
Fund Balances - Beginning	9,168	9,168	9,168	-
Fund Balances - Ending:	<u>\$ 51</u>	<u>\$ 20,434</u>	<u>\$ 21</u>	<u>\$ (20,413)</u>

Cascade County Montana
RSVP - Aging Services
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 91,612	\$ 204,292	\$ 118,647	\$ (85,645)
Miscellaneous	26,870	64,736	27,438	(37,298)
Total Revenues:	<u>118,482</u>	<u>269,028</u>	<u>146,085</u>	<u>(122,943)</u>
Expenditures				
Current:				
Social & Economic Services	137,184	307,730	147,680	160,050
Total Expenditures:	<u>137,184</u>	<u>307,730</u>	<u>147,680</u>	<u>160,050</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(18,702)</u>	<u>(38,702)</u>	<u>(1,595)</u>	<u>37,107</u>
Other Financing Sources (Uses)				
Transfers in	20,000	40,000	20,000	(20,000)
Total other financing sources (uses)	<u>20,000</u>	<u>40,000</u>	<u>20,000</u>	<u>(20,000)</u>
Net Change in Fund Balances:	1,298	1,298	18,405	17,107
Fund Balances - Beginning	(1,298)	(1,298)	(1,298)	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,107</u>	<u>\$ 17,107</u>

Cascade County Montana
Administrative - Aging
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 59,221	\$ 59,221	\$ 59,221	\$ -
Total Revenues:	<u>59,221</u>	<u>59,221</u>	<u>59,221</u>	<u>-</u>
Expenditures				
Current:				
Social & Economic Services	151,898	142,592	122,822	19,770
Capital expenditure:				
Capital expenditure	-	9,306	9,306	-
Total Expenditures:	<u>151,898</u>	<u>151,898</u>	<u>132,128</u>	<u>19,770</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(92,677)</u>	<u>(92,677)</u>	<u>(72,907)</u>	<u>19,770</u>
Other Financing Sources (Uses)				
Transfers in	79,415	79,415	71,204	(8,211)
Total other financing sources (uses)	<u>79,415</u>	<u>79,415</u>	<u>71,204</u>	<u>(8,211)</u>
Net Change in Fund Balances:	(13,262)	(13,262)	(1,703)	11,559
Fund Balances - Beginning	13,262	13,262	13,262	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,559</u>	<u>\$ 11,559</u>

Cascade County Montana
Foster Grandparents - Age
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 209,324	\$ 209,324	\$ 209,324	\$ -
Miscellaneous	31,840	31,840	35,100	3,260
Total Revenues:	<u>241,164</u>	<u>241,164</u>	<u>244,424</u>	<u>3,260</u>
Expenditures				
Current:				
Social & Economic Services	272,532	272,532	265,007	7,525
Total Expenditures:	<u>272,532</u>	<u>272,532</u>	<u>265,007</u>	<u>7,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(31,368)</u>	<u>(31,368)</u>	<u>(20,583)</u>	<u>10,785</u>
Other Financing Sources (Uses)				
Transfers in	20,219	20,219	20,219	-
Total other financing sources (uses)	<u>20,219</u>	<u>20,219</u>	<u>20,219</u>	<u>-</u>
Net Change in Fund Balances:	(11,149)	(11,149)	(364)	10,785
Fund Balances - Beginning	11,149	11,149	11,149	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,785</u>	<u>\$ 10,785</u>

**Cascade County Montana
Communtiy Health Clinic
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 1,803,286	\$ 3,024,101	\$ 1,620,376	\$ (1,403,725)
Charges for services	275,068	778,102	343,049	(435,053)
Miscellaneous	282,905	669,506	227,461	(442,045)
Total Revenues:	<u>2,361,259</u>	<u>4,471,709</u>	<u>2,190,886</u>	<u>(2,280,823)</u>
Expenditures				
Current:				
Public Health	2,256,279	4,354,235	2,300,266	2,053,969
Capital expenditure:				
Capital expenditure	-	12,494	12,494	-
Total Expenditures:	<u>2,256,279</u>	<u>4,366,729</u>	<u>2,312,760</u>	<u>2,053,969</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>104,980</u>	<u>104,980</u>	<u>(121,874)</u>	<u>(226,854)</u>
Net Change in Fund Balances:	104,980	104,980	(121,874)	(226,854)
Fund Balances - Beginning	181,280	181,280	181,280	-
Fund Balances - Ending:	<u>\$ 286,260</u>	<u>\$ 286,260</u>	<u>\$ 59,406</u>	<u>\$ (226,854)</u>

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

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

County Compensated Absences – Established to set aside monies for employees that are retiring or leaving the County. This money is used to pay for the employee’s accrued vacation and sick leave.

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

R.I.D. (Rural Special Improvement District) Revolving - Set up to establish a Rural Special Improvement District Revolving Fund.

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) #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 Est. - Monitor repayment of Rural Special Improvement District #41 Warrants - Park Garden Estates.

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

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

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

**Cascade County Montana
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2012**

	Fair Imp.G.O.Bonds	Adult Detention G.O.Bond	County Compensated Absences	R.I.D.Revolving	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive
Assets						
Cash and cash equivalents	\$ -	\$ 150,737	\$ 198,070	\$ 42,817	\$ 24,323	\$ 4,170
Taxes and assessments receivable	48,084	60,710	-	22,616	46,930	47,335
Total Assets:	\$ 48,084	\$ 211,447	\$ 198,070	\$ 65,433	\$ 71,253	\$ 51,505
Liabilities and Fund Balances						
Liabilities:						
Deferred revenue	48,084	60,710	-	22,616	46,930	47,335
Total Liabilities:	48,084	60,710	-	22,616	46,930	47,335
Fund Balances:						
Restricted	-	-	198,070	11,366	-	-
Committed	-	77,456	-	-	-	-
Assigned	-	73,281	-	31,451	24,323	4,170
Total Fund Balances:	-	150,737	198,070	42,817	24,323	4,170
Total Liabilities and Fund Balances:	\$ 48,084	\$ 211,447	\$ 198,070	\$ 65,433	\$ 71,253	\$ 51,505

**Cascade County Montana
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2012**

	RID #41 Park Garden Est.	Gannon/Flood Road RID	Whitetail Lane RID	Bob Marshall RSID #53	Total Nonmajor Debt Service Funds
Assets					
Cash and cash equivalents	\$ 5,245	\$ 17,232	\$ 4,969	\$ 8,268	455,831
Taxes and assessments receivable	497	121,450	22,081	85,491	455,194
Total Assets:	<u>\$ 5,742</u>	<u>\$ 138,682</u>	<u>\$ 27,050</u>	<u>\$ 93,759</u>	<u>\$ 911,025</u>
Liabilities and Fund Balances					
Liabilities:					
Deferred revenue	497	121,450	22,081	85,491	455,194
Total Liabilities:	<u>497</u>	<u>121,450</u>	<u>22,081</u>	<u>85,491</u>	<u>455,194</u>
Fund Balances:					
Restricted	-	-	-	-	209,436
Committed	-	-	-	-	77,456
Assigned	5,245	17,232	4,969	8,268	168,939
Total Fund Balances:	<u>5,245</u>	<u>17,232</u>	<u>4,969</u>	<u>8,268</u>	<u>455,831</u>
Total Liabilities and Fund Balances:	<u>\$ 5,742</u>	<u>\$ 138,682</u>	<u>\$ 27,050</u>	<u>\$ 93,759</u>	<u>\$ 911,025</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2012

	Fair	Adult Detention	County	
	Imp.G.O.Bonds	G.O.Bond	Compensated	Judgement
			Absences	
Revenues				
Taxes	\$ 578,394	\$ 755,706	\$ -	\$ 8,150
Intergovernmental	638	756	-	-
Investment income	730	828	90	29
Miscellaneous	-	-	-	-
Total Revenues:	<u>579,762</u>	<u>757,290</u>	<u>90</u>	<u>8,179</u>
Expenditures				
Current:				
Miscellaneous	-	-	21,507	-
Debt service:				
Principal	560,000	640,000	-	-
Interest	35,865	77,907	-	-
Total Expenditures:	<u>595,865</u>	<u>717,907</u>	<u>21,507</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(16,103)</u>	<u>39,383</u>	<u>(21,417)</u>	<u>8,179</u>
Other Financing Sources (Uses)				
Proceeds from bonds	569,740	2,836,755	-	-
Bond refunding expense	(641,821)	(2,831,724)	-	-
Transfers in	-	34,908	219,487	-
Transfers out	-	-	-	(35,367)
Total Other Financing Sources (Uses)	<u>(72,081)</u>	<u>39,939</u>	<u>219,487</u>	<u>(35,367)</u>
Net Change in Fund Balances:	(88,184)	79,322	198,070	(27,188)
Fund Balances - Beginning	88,184	71,415	-	27,188
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ 150,737</u>	<u>\$ 198,070</u>	<u>\$ -</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2012

	<u>R.I.D.Revolving</u>	<u>RID #33 Mciver Road</u>	<u>RID #34 Gore Hill</u>	<u>RID #36A Fox Farm</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment income	274	13	8	210
Miscellaneous	-	4,951	2,942	1,114
Total Revenues:	<u>274</u>	<u>4,964</u>	<u>2,950</u>	<u>1,324</u>
Expenditures				
Current:				
Miscellaneous	-	-	-	-
Debt service:				
Principal	50,817	-	-	-
Interest	-	-	-	-
Total Expenditures:	<u>50,817</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(50,543)</u>	<u>4,964</u>	<u>2,950</u>	<u>1,324</u>
Other Financings Sources (Uses)				
Proceeds from bonds	-	-	-	-
Bond refunding expense	-	-	-	-
Transfers in	101,320	-	-	-
Transfers out	(200,000)	(8,312)	(4,666)	(86,072)
Total Other Financing Sources (Uses)	<u>(98,680)</u>	<u>(8,312)</u>	<u>(4,666)</u>	<u>(86,072)</u>
Net Change in Fund Balances:	(149,223)	(3,348)	(1,716)	(84,748)
Fund Balances - Beginning	192,040	3,348	1,716	84,748
Fund Balances - Ending:	<u>\$ 42,817</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2012

	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Est.
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment income	5	68	8	8
Miscellaneous	420	19,266	3,645	6,700
Total Revenues:	425	19,334	3,653	6,708
Expenditures				
Current:				
Miscellaneous	-	-	-	-
Debt service:				
Principal	-	30,000	1,740	3,595
Interest	-	1,192	1,496	436
Total Expenditures:	-	31,192	3,236	4,031
Excess (Deficiency) of Revenues Over (Under) Expenditures:	425	(11,858)	417	2,677
Other Financings Sources (Uses)				
Proceeds from bonds	-	-	-	-
Bond refunding expense	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,269)	-	-	-
Total Other Financing Sources (Uses)	(2,269)	-	-	-
Net Change in Fund Balances:	(1,844)	(11,858)	417	2,677
Fund Balances - Beginning	1,844	36,181	3,753	2,568
Fund Balances - Ending:	\$ -	\$ 24,323	\$ 4,170	\$ 5,245

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2012

	Gannon/Flood Road RID	Whitetail Lane RID	Bob Marshall RSID #53	Total Nonmajor Debt Service Funds
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 1,342,250
Intergovernmental	-	-	-	1,394
Investment income	30	11	19	2,331
Miscellaneous	28,115	5,361	6,990	79,504
Total Revenues:	28,145	5,372	7,009	1,425,479
Expenditures				
Current:				
Miscellaneous	-	-	-	21,507
Debt service:				
Principal	27,289	4,964	5,365	1,323,770
Interest	2,739	498	1,745	121,878
Total Expenditures:	30,028	5,462	7,110	1,467,155
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(1,883)	(90)	(101)	(41,676)
Other Financings Sources (Uses)				
Proceeds from bonds	-	-	-	3,406,495
Bond refunding expense	-	-	-	(3,473,545)
Transfers in	-	-	-	355,715
Transfers out	-	-	-	(336,686)
Total Other Financing Sources (Uses)	-	-	-	(48,021)
Net Change in Fund Balances:	(1,883)	(90)	(101)	(89,697)
Fund Balances - Beginning	19,115	5,059	8,369	545,528
Fund Balances - Ending:	\$ 17,232	\$ 4,969	\$ 8,268	\$ 455,831

Cascade County Montana
Fair Imp.G.O.Bonds
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 582,135	\$ 582,135	\$ 578,394	\$ (3,741)
Intergovernmental	-	-	638	638
Investment income	-	-	730	730
Total Revenues:	<u>582,135</u>	<u>582,135</u>	<u>579,762</u>	<u>(2,373)</u>
Expenditures				
Debt service:				
Principal	560,000	560,000	560,000	-
Interest	46,928	46,928	35,865	11,063
Total Expenditures:	<u>606,928</u>	<u>606,928</u>	<u>595,865</u>	<u>11,063</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(24,793)</u>	<u>(24,793)</u>	<u>(16,103)</u>	<u>8,690</u>
Other Financing Sources (Uses)				
Proceeds from bonds	-	592,836	569,740	(23,096)
Bond refunding expense	-	(664,023)	(641,821)	22,202
Total other financing sources (uses)	<u>-</u>	<u>(71,187)</u>	<u>(72,081)</u>	<u>(894)</u>
Net Change in Fund Balances:	(24,793)	(95,980)	(88,184)	7,796
Fund Balances - Beginning	88,184	88,184	88,184	-
Fund Balances - Ending:	<u>\$ 63,391</u>	<u>\$ (7,796)</u>	<u>\$ -</u>	<u>\$ 7,796</u>

Cascade County Montana
Adult Detention G.O.Bond
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes	\$ 764,218	\$ 764,218	\$ 755,706	\$ (8,512)
Intergovernmental	-	-	756	756
Investment income	-	-	828	828
Total Revenues:	<u>764,218</u>	<u>764,218</u>	<u>757,290</u>	<u>(6,928)</u>
Expenditures				
Debt service:				
Principal	640,000	640,000	640,000	-
Interest	124,540	107,038	77,907	29,131
Total Expenditures:	<u>764,540</u>	<u>747,038</u>	<u>717,907</u>	<u>29,131</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(322)</u>	<u>17,180</u>	<u>39,383</u>	<u>22,203</u>
Other Financing Sources (Uses)				
Proceeds from bonds	-	2,816,909	2,836,755	19,846
Bond refunding expense	-	(2,831,724)	(2,831,724)	-
Transfers in	34,908	34,908	34,908	-
Total other financing sources (uses)	<u>34,908</u>	<u>20,093</u>	<u>39,939</u>	<u>19,846</u>
Net Change in Fund Balances:	34,586	37,273	79,322	42,049
Fund Balances - Beginning	71,415	71,415	71,415	-
Fund Balances - Ending:	<u>\$ 106,001</u>	<u>\$ 108,688</u>	<u>\$ 150,737</u>	<u>\$ 42,049</u>

Cascade County Montana
County Compensated Absences
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 90	\$ 90
Total Revenues:	<u>-</u>	<u>-</u>	<u>90</u>	<u>90</u>
Expenditures				
Current:				
Miscellaneous	219,487	219,487	21,507	197,980
Total Expenditures:	<u>219,487</u>	<u>219,487</u>	<u>21,507</u>	<u>197,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(219,487)</u>	<u>(219,487)</u>	<u>(21,417)</u>	<u>198,070</u>
Other Financing Sources (Uses)				
Transfers in	219,487	219,487	219,487	-
Total other financing sources (uses)	<u>219,487</u>	<u>219,487</u>	<u>219,487</u>	<u>-</u>
Net Change in Fund Balances:	-	-	198,070	198,070
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,070</u>	<u>\$ 198,070</u>

Cascade County Montana
Judgement
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ 8,150	\$ 8,150
Investment income	-	-	29	29
Total Revenues:	<u>-</u>	<u>-</u>	<u>8,179</u>	<u>8,179</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>8,179</u>	<u>8,179</u>
Other Financing Sources (Uses)				
Transfers out	(27,188)	(35,367)	(35,367)	-
Total other financing sources (uses)	<u>(27,188)</u>	<u>(35,367)</u>	<u>(35,367)</u>	<u>-</u>
Net Change in Fund Balances:	(27,188)	(35,367)	(27,188)	8,179
Fund Balances - Beginning	27,188	27,188	27,188	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ (8,179)</u>	<u>\$ -</u>	<u>\$ 8,179</u>

Cascade County Montana
R.I.D.Revolving
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 274	\$ 274
Total Revenues:	<u>-</u>	<u>-</u>	<u>274</u>	<u>274</u>
Expenditures				
Debt service:				
Principal	193,034	193,034	50,817	142,217
Total Expenditures:	<u>193,034</u>	<u>193,034</u>	<u>50,817</u>	<u>142,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(193,034)</u>	<u>(193,034)</u>	<u>(50,543)</u>	<u>142,491</u>
Other Financing Sources (Uses)				
Transfers in	200,994	200,994	101,320	(99,674)
Transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	<u>994</u>	<u>994</u>	<u>(98,680)</u>	<u>(99,674)</u>
Net Change in Fund Balances:	(192,040)	(192,040)	(149,223)	42,817
Fund Balances - Beginning	192,040	192,040	192,040	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,817</u>	<u>\$ 42,817</u>

Cascade County Montana
RID #33 Mciver Road
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 13	\$ 13
Miscellaneous	31,185	31,185	4,951	(26,234)
Total Revenues:	<u>31,185</u>	<u>31,185</u>	<u>4,964</u>	<u>(26,221)</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>31,185</u>	<u>31,185</u>	<u>4,964</u>	<u>(26,221)</u>
Other Financing Sources (Uses)				
Transfers out	(34,533)	(34,533)	(8,312)	26,221
Total other financing sources (uses)	<u>(34,533)</u>	<u>(34,533)</u>	<u>(8,312)</u>	<u>26,221</u>
Net Change in Fund Balances:	(3,348)	(3,348)	(3,348)	-
Fund Balances - Beginning	3,348	3,348	3,348	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
RID #34 Gore Hill
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 8	\$ 8
Miscellaneous	31,766	31,766	2,942	(28,824)
Total Revenues:	<u>31,766</u>	<u>31,766</u>	<u>2,950</u>	<u>(28,816)</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>31,766</u>	<u>31,766</u>	<u>2,950</u>	<u>(28,816)</u>
Other Financing Sources (Uses)				
Transfers out	(33,482)	(33,482)	(4,666)	28,816
Total other financing sources (uses)	<u>(33,482)</u>	<u>(33,482)</u>	<u>(4,666)</u>	<u>28,816</u>
Net Change in Fund Balances:	(1,716)	(1,716)	(1,716)	-
Fund Balances - Beginning	1,716	1,716	1,716	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
RID #36A Fox Farm
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 210	\$ 210
Miscellaneous	37,646	37,646	1,114	(36,532)
Total Revenues:	<u>37,646</u>	<u>37,646</u>	<u>1,324</u>	<u>(36,322)</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>37,646</u>	<u>37,646</u>	<u>1,324</u>	<u>(36,322)</u>
Other Financing Sources (Uses)				
Transfers out	(122,394)	(122,394)	(86,072)	36,322
Total other financing sources (uses)	<u>(122,394)</u>	<u>(122,394)</u>	<u>(86,072)</u>	<u>36,322</u>
Net Change in Fund Balances:	(84,748)	(84,748)	(84,748)	-
Fund Balances - Beginning	84,748	84,748	84,748	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
RID #38 Big Sky
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 5	\$ 5
Miscellaneous	8,741	8,741	420	(8,321)
Total Revenues:	<u>8,741</u>	<u>8,741</u>	<u>425</u>	<u>(8,316)</u>
Expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>8,741</u>	<u>8,741</u>	<u>425</u>	<u>(8,316)</u>
Other Financing Sources (Uses)				
Transfers out	(10,585)	(10,585)	(2,269)	8,316
Total other financing sources (uses)	<u>(10,585)</u>	<u>(10,585)</u>	<u>(2,269)</u>	<u>8,316</u>
Net Change in Fund Balances:	(1,844)	(1,844)	(1,844)	-
Fund Balances - Beginning	1,844	1,844	1,844	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
RID #39 Sun Prairie Road
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 68	\$ 68
Miscellaneous	17,938	17,938	19,266	1,328
Total Revenues:	<u>17,938</u>	<u>17,938</u>	<u>19,334</u>	<u>1,396</u>
Expenditures				
Debt service:				
Principal	43,899	43,899	30,000	13,899
Interest	10,220	10,220	1,192	9,028
Total Expenditures:	<u>54,119</u>	<u>54,119</u>	<u>31,192</u>	<u>22,927</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(36,181)</u>	<u>(36,181)</u>	<u>(11,858)</u>	<u>24,323</u>
Net Change in Fund Balances:	(36,181)	(36,181)	(11,858)	24,323
Fund Balances - Beginning	36,181	36,181	36,181	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,323</u>	<u>\$ 24,323</u>

Cascade County Montana
RID #40 Huckleberry Drive
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 8	\$ 8
Miscellaneous	3,331	3,331	3,645	314
Total Revenues:	<u>3,331</u>	<u>3,331</u>	<u>3,653</u>	<u>322</u>
Expenditures				
Debt service:				
Principal	2,051	2,051	1,740	311
Interest	5,033	5,033	1,496	3,537
Total Expenditures:	<u>7,084</u>	<u>7,084</u>	<u>3,236</u>	<u>3,848</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(3,753)</u>	<u>(3,753)</u>	<u>417</u>	<u>4,170</u>
Net Change in Fund Balances:	(3,753)	(3,753)	417	4,170
Fund Balances - Beginning	3,753	3,753	3,753	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,170</u>	<u>\$ 4,170</u>

Cascade County Montana
RID #41 Park Garden Est.
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 8	\$ 8
Miscellaneous	5,955	5,955	6,700	745
Total Revenues:	<u>5,955</u>	<u>5,955</u>	<u>6,708</u>	<u>753</u>
Expenditures				
Debt service:				
Principal	7,894	7,894	3,595	4,299
Interest	629	629	436	193
Total Expenditures:	<u>8,523</u>	<u>8,523</u>	<u>4,031</u>	<u>4,492</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(2,568)</u>	<u>(2,568)</u>	<u>2,677</u>	<u>5,245</u>
Net Change in Fund Balances:	(2,568)	(2,568)	2,677	5,245
Fund Balances - Beginning	2,568	2,568	2,568	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,245</u>	<u>\$ 5,245</u>

Cascade County Montana
Gannon/Flood Road RID
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 30	\$ 30
Miscellaneous	30,028	30,028	28,115	(1,913)
Total Revenues:	<u>30,028</u>	<u>30,028</u>	<u>28,145</u>	<u>(1,883)</u>
Expenditures				
Debt service:				
Principal	46,343	46,343	27,289	19,054
Interest	2,800	2,800	2,739	61
Total Expenditures:	<u>49,143</u>	<u>49,143</u>	<u>30,028</u>	<u>19,115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(19,115)</u>	<u>(19,115)</u>	<u>(1,883)</u>	<u>17,232</u>
Net Change in Fund Balances:	(19,115)	(19,115)	(1,883)	17,232
Fund Balances - Beginning	19,115	19,115	19,115	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,232</u>	<u>\$ 17,232</u>

Cascade County Montana
Whitetail Lane RID
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 11	\$ 11
Miscellaneous	5,742	5,742	5,361	(381)
Total Revenues:	<u>5,742</u>	<u>5,742</u>	<u>5,372</u>	<u>(370)</u>
Expenditures				
Debt service:				
Principal	10,302	10,302	4,964	5,338
Interest	499	499	498	1
Total Expenditures:	<u>10,801</u>	<u>10,801</u>	<u>5,462</u>	<u>5,339</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(5,059)</u>	<u>(5,059)</u>	<u>(90)</u>	<u>4,969</u>
Net Change in Fund Balances:	(5,059)	(5,059)	(90)	4,969
Fund Balances - Beginning	5,059	5,059	5,059	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,969</u>	<u>\$ 4,969</u>

Cascade County Montana
Bob Marshall RSID #53
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 19	\$ 19
Miscellaneous	7,110	7,110	6,990	(120)
Total Revenues:	<u>7,110</u>	<u>7,110</u>	<u>7,009</u>	<u>(101)</u>
Expenditures				
Debt service:				
Principal	13,679	13,679	5,365	8,314
Interest	1,800	1,800	1,745	55
Total Expenditures:	<u>15,479</u>	<u>15,479</u>	<u>7,110</u>	<u>8,369</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(8,369)</u>	<u>(8,369)</u>	<u>(101)</u>	<u>8,268</u>
Net Change in Fund Balances:	(8,369)	(8,369)	(101)	8,268
Fund Balances - Beginning	8,369	8,369	8,369	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,268</u>	<u>\$ 8,268</u>

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

Fair Capital Reserve- 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 Veh Capital Reserve - Set up to establish a capital building reserve for the Junk Vehicle Program.

Health Capital Reserve - Set up to establish a capital building reserve for the City/County Health Department.

Clinic Capital Improvmnts - Set up to establish a capital building reserve for the Clinic.

CTEP Capital Project – Set up to account for federal CTEP grants 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 Improvemnt 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, 2012**

	Capital Building Reserve	Public Works Capital Project	Fair Capital Reserve	Mosquito Capital Reserve	Junk Veh Capital Reserve	Health Capital Reserve
Assets						
Cash and cash equivalents	\$ 216,058	\$ 253,247	\$ 62,333	\$ 1,777	\$ 275,853	\$ 94,710
Other receivables	-	111,163	-	-	-	-
Total Assets:	<u>\$ 216,058</u>	<u>\$ 364,410</u>	<u>\$ 62,333</u>	<u>\$ 1,777</u>	<u>\$ 275,853</u>	<u>\$ 94,710</u>
Liabilities and Fund Balances						
Liabilities:						
Short term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Total Liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Assigned	216,058	364,410	62,333	1,777	275,853	94,710
Total Fund Balances:	<u>216,058</u>	<u>364,410</u>	<u>62,333</u>	<u>1,777</u>	<u>275,853</u>	<u>94,710</u>
Total Liabilities and Fund Balances:	<u>\$ 216,058</u>	<u>\$ 364,410</u>	<u>\$ 62,333</u>	<u>\$ 1,777</u>	<u>\$ 275,853</u>	<u>\$ 94,710</u>

**Cascade County Montana
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2012**

	Clinic Capital Improvmnts	CTEP Capital Project	ADC Capital Improvement	Capital Improvemnt Grants	Total Nonmajor Capital Projects Funds
Assets					
Cash and cash equivalents	\$ 1,898	\$ 5,596	\$ 47,611	\$ -	\$ 959,083
Other receivables	-	-	-	204,507	315,670
Total Assets:	<u>\$ 1,898</u>	<u>\$ 5,596</u>	<u>\$ 47,611</u>	<u>\$ 204,507</u>	<u>\$ 1,274,753</u>
Liabilities and Fund Balances					
Liabilities:					
Short term payables	\$ -	\$ -	\$ 6,889	\$ -	\$ 6,889
Due to other funds	-	-	-	204,507	204,507
Total Liabilities:	<u>-</u>	<u>-</u>	<u>6,889</u>	<u>204,507</u>	<u>211,396</u>
Fund Balances:					
Assigned	1,898	5,596	40,722	-	1,063,357
Total Fund Balances:	<u>1,898</u>	<u>5,596</u>	<u>40,722</u>	<u>-</u>	<u>1,063,357</u>
Total Liabilities and Fund Balances:	<u>\$ 1,898</u>	<u>\$ 5,596</u>	<u>\$ 47,611</u>	<u>\$ 204,507</u>	<u>\$ 1,274,753</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2012

	<u>Capital Building Reserve</u>	<u>Public Works Capital Project</u>	<u>Fair Capital Reserve</u>	<u>Mosquito Capital Reserve</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	11,252	261,969	-	-
Investment income	632	579	145	5
Miscellaneous	38,441	48,597	-	-
Total Revenues:	<u>50,325</u>	<u>311,145</u>	<u>145</u>	<u>5</u>
Expenditures				
Current:				
General Government	57,682	-	-	-
Public Works	-	3,000	-	-
Public Health	-	-	-	-
Culture & Recreation	-	-	-	-
Capital expenditure:				
Capital expenditure	36,353	499,050	-	-
Total Expenditures:	<u>94,035</u>	<u>502,050</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>(43,710)</u>	<u>(190,905)</u>	<u>145</u>	<u>5</u>
Other Financing Sources (Uses)				
Transfers in	-	449,000	31,320	-
Contribution of Capital Assets	-	-	(17,608)	-
Total other financing sources (uses)	<u>-</u>	<u>449,000</u>	<u>13,712</u>	<u>-</u>
Net Change in Fund Balances:	(43,710)	258,095	13,857	5
Fund Balances - Beginning	259,768	106,315	48,476	1,772
Fund Balances - Ending:	<u>\$ 216,058</u>	<u>\$ 364,410</u>	<u>\$ 62,333</u>	<u>\$ 1,777</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2012

	<u>Junk Veh Capital Reserve</u>	<u>Health Capital Reserve</u>	<u>Clinic Capital Improvmnts</u>	<u>CTEP Capital Project</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 82,367	\$ -
Charges for services	-	-	-	-
Investment income	721	246	19	12
Miscellaneous	-	-	-	11,649
Total Revenues:	<u>721</u>	<u>246</u>	<u>82,386</u>	<u>11,661</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Works	-	-	-	-
Public Health	-	-	82,304	-
Culture & Recreation	-	-	-	6,065
Capital expenditure:				
Capital expenditure	-	-	6,275	-
Total Expenditures:	<u>-</u>	<u>-</u>	<u>88,579</u>	<u>6,065</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>721</u>	<u>246</u>	<u>(6,193)</u>	<u>5,596</u>
Other Financing Sources (Uses)				
Transfers in	6,527	-	-	-
Contribution of Capital Assets	-	-	-	-
Total other financing sources (uses)	<u>6,527</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	7,248	246	(6,193)	5,596
Fund Balances - Beginning	268,605	94,464	8,091	-
Fund Balances - Ending:	<u>\$ 275,853</u>	<u>\$ 94,710</u>	<u>\$ 1,898</u>	<u>\$ 5,596</u>

Cascade County Montana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2012

	ADC Capital Improvement	Energy Efficiency Project	Capital Improvement Grants	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,180,139	\$ 1,262,506
Charges for services	-	-	-	273,221
Investment income	107	-	-	2,466
Miscellaneous	-	-	-	98,687
Total Revenues:	<u>107</u>	<u>-</u>	<u>1,180,139</u>	<u>1,636,880</u>
Expenditures				
Current:				
General Government	-	16,044	-	73,726
Public Works	-	-	1,180,139	1,183,139
Public Health	-	-	-	82,304
Culture & Recreation	-	-	-	6,065
Capital expenditure:				
Capital expenditure	335,322	-	-	877,000
Total Expenditures:	<u>335,322</u>	<u>16,044</u>	<u>1,180,139</u>	<u>2,222,234</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>(335,215)</u>	<u>(16,044)</u>	<u>-</u>	<u>(585,354)</u>
Other Financing Sources (Uses)				
Transfers in	102,717	-	-	589,564
Contribution of Capital Assets	-	-	-	(17,608)
Total other financing sources (uses)	<u>102,717</u>	<u>-</u>	<u>-</u>	<u>571,956</u>
Net Change in Fund Balances:				
Fund Balances - Beginning	(232,498)	(16,044)	-	(13,398)
Fund Balances - Ending:	<u>273,220</u>	<u>16,044</u>	<u>-</u>	<u>1,076,755</u>
	<u>\$ 40,722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,063,357</u>

Cascade County Montana
Capital Building Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ 11,252	\$ 11,252
Investment income	-	-	632	632
Miscellaneous	-	-	38,441	38,441
Total Revenues:	<u>-</u>	<u>-</u>	<u>50,325</u>	<u>50,325</u>
Expenditures				
Current:				
General Government	14,000	71,682	57,682	14,000
Capital expenditure:				
Capital expenditure	245,768	188,086	36,353	151,733
Total Expenditures:	<u>259,768</u>	<u>259,768</u>	<u>94,035</u>	<u>165,733</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(259,768)</u>	<u>(259,768)</u>	<u>(43,710)</u>	<u>216,058</u>
Net Change in Fund Balances:	(259,768)	(259,768)	(43,710)	216,058
Fund Balances - Beginning	259,768	259,768	259,768	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,058</u>	<u>\$ 216,058</u>

Cascade County Montana
Public Works Capital Project
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ -	\$ -	\$ 261,969	\$ 261,969
Investment income	-	-	579	579
Miscellaneous	-	-	48,597	48,597
Total Revenues:	<u>-</u>	<u>-</u>	<u>311,145</u>	<u>311,145</u>
Expenditures				
Current:				
Public Works	-	3,000	3,000	-
Capital expenditure:				
Capital expenditure	555,315	552,315	499,050	53,265
Total Expenditures:	<u>555,315</u>	<u>555,315</u>	<u>502,050</u>	<u>53,265</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(555,315)</u>	<u>(555,315)</u>	<u>(190,905)</u>	<u>364,410</u>
Other Financing Sources (Uses)				
Transfers in	449,000	449,000	449,000	-
Total other financing sources (uses)	<u>449,000</u>	<u>449,000</u>	<u>449,000</u>	<u>-</u>
Net Change in Fund Balances:	<u>(106,315)</u>	<u>(106,315)</u>	<u>258,095</u>	<u>364,410</u>
Fund Balances - Beginning	106,315	106,315	106,315	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,410</u>	<u>\$ 364,410</u>

Cascade County Montana
Fair Capital Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 145	\$ 145
Total Revenues:	<u>-</u>	<u>-</u>	<u>145</u>	<u>145</u>
Expenditures				
Capital expenditure:				
Capital expenditure	84,976	67,367	-	67,367
Total Expenditures:	<u>84,976</u>	<u>67,367</u>	<u>-</u>	<u>67,367</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(84,976)</u>	<u>(67,367)</u>	<u>145</u>	<u>67,512</u>
Other Financing Sources (Uses)				
Transfers in	36,500	36,500	31,320	(5,180)
Cotribution of Capital Assets	-	(17,609)	(17,608)	1
Total other financing sources (uses)	<u>36,500</u>	<u>18,891</u>	<u>13,712</u>	<u>(5,179)</u>
Net Change in Fund Balances:	(48,476)	(48,476)	13,857	62,333
Fund Balances - Beginning	48,476	48,476	48,476	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,333</u>	<u>\$ 62,333</u>

Cascade County Montana
Mosquito Capital Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 5	\$ 5
Total Revenues:	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Expenditures				
Capital expenditure:				
Capital expenditure	1,772	1,772	-	1,772
Total Expenditures:	<u>1,772</u>	<u>1,772</u>	<u>-</u>	<u>1,772</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(1,772)</u>	<u>(1,772)</u>	<u>5</u>	<u>1,777</u>
Net Change in Fund Balances:	(1,772)	(1,772)	5	1,777
Fund Balances - Beginning	1,772	1,772	1,772	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,777</u>	<u>\$ 1,777</u>

Cascade County Montana
Junk Veh Capital Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 721	\$ 721
Total Revenues:	<u>-</u>	<u>-</u>	<u>721</u>	<u>721</u>
Expenditures				
Capital expenditure:				
Capital expenditure	268,605	268,605	-	268,605
Total Expenditures:	<u>268,605</u>	<u>268,605</u>	<u>-</u>	<u>268,605</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(268,605)</u>	<u>(268,605)</u>	<u>721</u>	<u>269,326</u>
Other Financing Sources (Uses)				
Transfers in	-	-	6,527	6,527
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>6,527</u>	<u>6,527</u>
Net Change in Fund Balances:	(268,605)	(268,605)	7,248	275,853
Fund Balances - Beginning	268,605	268,605	268,605	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,853</u>	<u>\$ 275,853</u>

Cascade County Montana
Health Capital Reserve
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 246	\$ 246
Total Revenues:	<u>-</u>	<u>-</u>	<u>246</u>	<u>246</u>
Expenditures				
Capital expenditure:				
Capital expenditure	94,464	94,464	-	94,464
Total Expenditures:	<u>94,464</u>	<u>94,464</u>	<u>-</u>	<u>94,464</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(94,464)</u>	<u>(94,464)</u>	<u>246</u>	<u>94,710</u>
Net Change in Fund Balances:	(94,464)	(94,464)	246	94,710
Fund Balances - Beginning	94,464	94,464	94,464	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,710</u>	<u>\$ 94,710</u>

**Cascade County Montana
Clinic Capital Improvmnts
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental	\$ 82,366	\$ 82,366	\$ 82,367	\$ 1
Investment income	-	-	19	19
Total Revenues:	<u>82,366</u>	<u>82,366</u>	<u>82,386</u>	<u>20</u>
Expenditures				
Current:				
Public Health	90,456	84,181	82,304	1,877
Capital expenditure:				
Capital expenditure	-	6,275	6,275	-
Total Expenditures:	<u>90,456</u>	<u>90,456</u>	<u>88,579</u>	<u>1,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(8,090)</u>	<u>(8,090)</u>	<u>(6,193)</u>	<u>1,897</u>
Net Change in Fund Balances:	(8,090)	(8,090)	(6,193)	1,897
Fund Balances - Beginning	8,090	8,090	8,091	1
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,898</u>	<u>\$ 1,898</u>

Cascade County Montana
CTEP Capital Project
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 12	\$ 12
Miscellaneous	-	11,649	11,649	-
Total Revenues:	-	11,649	11,661	12
Expenditures				
Current:				
Culture & Recreation	-	11,649	6,065	5,584
Total Expenditures:	-	11,649	6,065	5,584
Excess (Deficiency) of Revenues Over (Under) Expenditures:	-	-	5,596	5,596
Net Change in Fund Balances:	-	-	5,596	5,596
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	\$ -	\$ -	\$ 5,596	\$ 5,596

Cascade County Montana
ADC Capital Improvement
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 107	\$ 107
Total Revenues:	<u>-</u>	<u>-</u>	<u>107</u>	<u>107</u>
Expenditures				
Capital expenditure:				
Capital expenditure	375,937	375,937	335,322	40,615
Total Expenditures:	<u>375,937</u>	<u>375,937</u>	<u>335,322</u>	<u>40,615</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(375,937)</u>	<u>(375,937)</u>	<u>(335,215)</u>	<u>40,722</u>
Other Financing Sources (Uses)				
Transfers in	102,717	102,717	102,717	-
Total other financing sources (uses)	<u>102,717</u>	<u>102,717</u>	<u>102,717</u>	<u>-</u>
Net Change in Fund Balances:	(273,220)	(273,220)	(232,498)	40,722
Fund Balances - Beginning	273,220	273,220	273,220	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,722</u>	<u>\$ 40,722</u>

Cascade County Montana
Energy Efficiency Project
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Investment income	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current:				
General Government	16,044	16,044	16,044	-
Total Expenditures:	<u>16,044</u>	<u>16,044</u>	<u>16,044</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>(16,044)</u>	<u>(16,044)</u>	<u>(16,044)</u>	<u>-</u>
Net Change in Fund Balances:	(16,044)	(16,044)	(16,044)	-
Fund Balances - Beginning	16,044	16,044	16,044	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County Montana
Capital Improvemnt Grants
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 879,712	\$ 1,379,627	\$ 1,180,139	\$ (199,488)
Total Revenues:	<u>879,712</u>	<u>1,379,627</u>	<u>1,180,139</u>	<u>(199,488)</u>
Expenditures				
Current:				
Public Works	879,712	1,379,627	1,180,139	199,488
Total Expenditures:	<u>879,712</u>	<u>1,379,627</u>	<u>1,180,139</u>	<u>199,488</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INTERNAL SERVICE FUNDS

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

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

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

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

Self Insurance - Established to account for County revenue and payments to self insured health insurance plan.

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, 2012

	<u>Intra-Govmntl- Gasoline</u>	<u>County Printer</u>	<u>Self Insurance</u>	<u>Total Internal Service Funds</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ 64,451	\$ 61,807	\$ 1,025,356	\$ 1,151,614
Inventory	48,667	-	-	48,667
Other receivables	-	1,330	45,609	46,939
Total Current assets:	<u>113,118</u>	<u>63,137</u>	<u>1,070,965</u>	<u>1,247,220</u>
Non-current assets:				
Loans receivable	-	-	1,945,558	1,945,558
Total Non-current assets:	<u>-</u>	<u>-</u>	<u>1,945,558</u>	<u>1,945,558</u>
Capital assets:				
Machinery and equipment	154,473	82,337	-	236,810
Less accumulated depreciation	(61,051)	(72,419)	-	(133,470)
Total Capital assets:	<u>93,422</u>	<u>9,918</u>	<u>-</u>	<u>103,340</u>
Total Assets:	<u>206,540</u>	<u>73,055</u>	<u>3,016,523</u>	<u>3,296,118</u>
Liabilities				
Current Liabilities:				
Short-term payable	47,126	1,083	628,147	676,356
Current portion of long term debt	-	1,825	-	1,825
Total Current Liabilities:	<u>47,126</u>	<u>2,908</u>	<u>628,147</u>	<u>678,181</u>
Long-term liabilities:				
Compensated absences payable	-	16,427	-	16,427
Total Long-term liabilities:	<u>-</u>	<u>16,427</u>	<u>-</u>	<u>16,427</u>
Total Liabilities:	<u>47,126</u>	<u>19,335</u>	<u>628,147</u>	<u>694,608</u>
Net Assets				
Invested in capital assets, net of related debt	93,422	9,918	-	103,340
Unrestricted	65,992	43,802	2,388,376	2,498,170
Total Net Assets:	<u>\$ 159,414</u>	<u>\$ 53,720</u>	<u>\$ 2,388,376</u>	<u>\$ 2,601,510</u>

Cascade County Montana
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended June 30, 2012

	Intra- Govmntl- Gasoline	County Printer	Repeater Maintenance	Self Insurance	Total Internal Service Funds
Operating revenues					
Internal services	\$ 694,883	\$ 84,878	\$ 14,000	\$ 2,479,295	\$ 3,273,056
Total Operating revenues:	<u>694,883</u>	<u>84,878</u>	<u>14,000</u>	<u>2,479,295</u>	<u>3,273,056</u>
Operating Expenses					
Personal services	-	54,343	-	-	54,343
Supplies and materials	717,869	6,300	7,576	-	731,745
Purchased services	1,161	971	5,834	-	7,966
Fixed charges	-	451	5,165	3,727,795	3,733,411
Depreciation	11,433	5,030	-	-	16,463
Total Operating Expenses:	<u>730,463</u>	<u>67,095</u>	<u>18,575</u>	<u>3,727,795</u>	<u>4,543,928</u>
Operating Income (Loss):	<u>(35,580)</u>	<u>17,783</u>	<u>(4,575)</u>	<u>(1,248,500)</u>	<u>(1,270,872)</u>
Nonoperating Revenues (Expenses)					
Interest revenue	-	-	-	29,105	29,105
Total Nonoperating Revenues (Expenses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,105</u>	<u>29,105</u>
Income (Loss) Before Contributions and Transfers:	<u>(35,580)</u>	<u>17,783</u>	<u>(4,575)</u>	<u>(1,219,395)</u>	<u>(1,241,767)</u>
Transfers in	-	-	9,641	-	9,641
Capital Contribution to Governmental Funds	-	-	(22,967)	-	(22,967)
Change in Net Assets:	<u>(35,580)</u>	<u>17,783</u>	<u>(17,901)</u>	<u>(1,219,395)</u>	<u>(1,255,093)</u>
Total Net Assets - Beginning	194,994	35,937	17,901	3,607,771	3,856,603
Total Net Assets - Ending:	<u>\$ 159,414</u>	<u>\$ 53,720</u>	<u>\$ -</u>	<u>\$ 2,388,376</u>	<u>\$ 2,601,510</u>

**CASCADE COUNTY, MONTANA
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Intra-Govmntl- Gasoline	County Printer	Repeater Maintenance	Self Insurance	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund services provided	\$ 694,883	\$ 83,548	\$ 14,000	\$ 2,472,794	\$ 3,265,225
Payments to suppliers	(665,255)	(7,722)	(18,575)	(3,559,407)	(4,250,959)
Payments to employees	-	(55,333)	-	-	(55,333)
Net cash provided (used) by operating activities	<u>29,628</u>	<u>20,493</u>	<u>(4,575)</u>	<u>(1,086,613)</u>	<u>(1,041,067)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Short-term loan	-	-	-	158,498	158,498
Transfer from other funds	-	-	9,641	-	9,641
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>9,641</u>	<u>158,498</u>	<u>168,139</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(22,322)	-	(8,234)	-	(30,556)
Net cash provided (used) for capital and related financing activities	<u>(22,322)</u>	<u>-</u>	<u>(8,234)</u>	<u>-</u>	<u>(30,556)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	-	-	29,105	29,105
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,105</u>	<u>29,105</u>
Net increase (decrease) in cash and cash equivalents	7,306	20,493	(3,168)	(899,010)	(874,379)
Cash and cash equivalents, beginning of year	<u>57,145</u>	<u>41,314</u>	<u>3,168</u>	<u>1,924,366</u>	<u>2,025,993</u>
Cash and cash equivalents, end of year	<u>\$ 64,451</u>	<u>\$ 61,807</u>	<u>\$ -</u>	<u>\$ 1,025,356</u>	<u>\$ 1,151,614</u>
Reconciliation of operating income to net cash provide (used) by operating activities:					
Operating income (loss)	\$ (35,580)	\$ 17,783	\$ (4,575)	\$ (1,248,500)	\$ (1,270,872)
Adjustments to reconcile operating income to net cash					
Depreciation expense	11,433	5,030	-	-	16,463
(Increase) decrease in accounts receivable	-	(1,330)	-	(6,501)	(7,831)
(Increase) decrease in inventories	16,890	-	-	-	16,890
Increase (decrease) in short term payables	36,885	(964)	-	168,388	204,309
Increase (decrease) in compensated absense payable	-	(26)	-	-	(26)
Total adjustments	<u>65,208</u>	<u>2,710</u>	<u>-</u>	<u>161,887</u>	<u>229,805</u>
	<u>\$ 29,628</u>	<u>\$ 20,493</u>	<u>\$ (4,575)</u>	<u>\$ (1,086,613)</u>	<u>\$ (1,041,067)</u>
Non cash investing, capital, and financing activities:					
Contributions of capital assets to governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,967</u>	<u>\$ -</u>	<u>\$ 22,967</u>

TRUST AND AGENCY FUNDS

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

Private Purpose Trust Funds

Sheriff Prisoner Fund - Maintain inmate funds.

Sheriff 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 New Trust - To account for monies that are collected by the district court.

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

Cty Atty Restitution Acct - Receipt and disbursement of adult restitution through the County Attorneys office.

C.C 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 Fund - Account for cash evidence.

Sheriff - Coroner - Collection for serving civil legal documents and related disseminations to alimony and judgment holders.

Extension - 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.

Black Eagle Sewer #24 - Collection and disbursement of assessment fees for the district.

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

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

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

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

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

TRUST AND AGENCY FUNDS

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

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

Belt Fire District #18 - Collection and disbursement of assessment fees for the district.

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

Sun Prairie Water Distr. - 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 #1 - 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.

Per Med Levy Transit District – Collect money to pay increased health insurance costs for transit employees.

Transit - Collection and disbursement of assessment fees for the district.

North Central Learning Re - 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 District - Collection and disbursement of assessment fees for the district.

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

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

Single Moving/Sp. Mov 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 Technol - To account for collection of court surcharge for court information technology.

Clerk of Court Fees (100%) - To account for collection of Clerk of Court fees.

TRUST AND AGENCY FUNDS

Petition for Adoptions \$75 – 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, Assess,Pmt,Forfeit – To account for fines collected in District Court.

Mt Law Enforcement Acad – To account for money collected for the Law Enforcement Academy.

Family Intervention – To account for money collected for family interventions in the court system.

Victims Of Domestic Viol – To account for money collected for Victims of domestic violence program in the court system.

University Millage - To account for collection of University millage property tax.

University Mill Non-Levy - Non mill levy collections for university millage.

Tax Inc. District - University - Money collected for university millage in the tax increment district.

State Equalization - AV Tax - To account for collection of statewide equalization levy (40 mills).

State Equalization - NoLevy - Non mill levy collections for state equalization of schools.

Elementary Equal AV Tax - To account for elementary education ad valorem tax.

Elementary Equal – Non Levy - Non mill levy collections for elementary equalization of schools.

High School Equal - AV Tax - To account for high school ad valorem tax.

High School Equal - NonLevy - 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).

S/D #1 Great Falls - All collections for School District #1.

S/D #3 Cascade - All collections for School District #3.

S/D #5 Centerville - All collections for School District #5.

S/D #29 Belt - All collections for School District #29.

S/D #55 Sun River - All collections for School District #55.

S/D #74 Vaughn - All collections for School District #74.

S/D #85 Ulm - All collections for School District #85.

S/D #95 Deep Creek - All collections for School District #95.

High Schl 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.

TRUST AND AGENCY FUNDS

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

Airport TID City of GF – To account for funding for the Airport tax increment district

Swimming Pool Debt Svc – Funds collected to pay bond for swimming pool improvements.

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

Per Med Levy Gr 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.

G.F. City 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.

Per Med 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.

Manchester RID – To account for moneys of the Manchester tax increment district.

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 Trust Funds
June 30, 2012

	<u>Sheriff Prisoner Fund</u>	<u>Justice Court New Trust</u>	<u>Justice Court Old Trust</u>	<u>Clerk of Court New Trust</u>	<u>Clerk of Crt Restitution</u>	<u>Cty Atty Restitution Acct</u>	<u>C.C. Emergency Aid Fund</u>	<u>Clerk & Recorder Trust</u>	<u>Total Private- Purpose Trust Funds</u>
Assets									
Cash and cash equivalents	\$ 8,541	\$ 16,060	\$ 1,359	\$ 101,119	\$ 30,500	\$ 2,828	\$ 100	\$ 105,469	\$ 265,976
Total Assets:	<u>8,541</u>	<u>16,060</u>	<u>1,359</u>	<u>101,119</u>	<u>30,500</u>	<u>2,828</u>	<u>100</u>	<u>105,469</u>	<u>265,976</u>
Liabilities									
Net Assets									
Held in trust for pool participants	8,541	16,060	1,359	101,119	30,500	2,828	100	105,469	265,976
Total Net Assets:	<u>\$ 8,541</u>	<u>\$ 16,060</u>	<u>\$ 1,359</u>	<u>\$ 101,119</u>	<u>\$ 30,500</u>	<u>\$ 2,828</u>	<u>\$ 100</u>	<u>\$ 105,469</u>	<u>\$ 265,976</u>

Cascade County Montana
Combining Statement of Changes in Fiduciary Net Assets
Private-Purpose Trust Funds
For the Year Ended June 30, 2012

	Sheriff Prisoner Fund	Sheriff Inmate Welfare	Justice Court New Trust	Justice Court Old Trust	Clerk of Court New Trust	Clerk of Crt Restitution	Cty Atty Restitution Acct	C.C. Emergency Aid Fund	Clerk & Recorder Trust	Total Private- Purpose Trust Funds
Additions										
Contributions:										
Fines and forfeitures	\$ -	\$ -	\$ 801,605	\$ -	\$ 507,760	\$ -	\$ 2,241	\$ -	\$ -	\$ 1,311,606
Miscellaneous	479,050	300	-	-	-	-	-	-	20,917	500,267
Total Contributions:	<u>479,050</u>	<u>300</u>	<u>801,605</u>	<u>-</u>	<u>507,760</u>	<u>-</u>	<u>2,241</u>	<u>-</u>	<u>20,917</u>	<u>1,811,873</u>
Total Additions:	<u>479,050</u>	<u>300</u>	<u>801,605</u>	<u>-</u>	<u>507,760</u>	<u>-</u>	<u>2,241</u>	<u>-</u>	<u>20,917</u>	<u>1,811,873</u>
Deductions										
General Government	-	-	813,988	-	-	-	2,241	-	16,475	832,704
Public Safety	497,958	1,300	-	-	509,288	-	-	-	-	1,008,546
Total Deductions:	<u>497,958</u>	<u>1,300</u>	<u>813,988</u>	<u>-</u>	<u>509,288</u>	<u>-</u>	<u>2,241</u>	<u>-</u>	<u>16,475</u>	<u>1,841,250</u>
Change in Net Assets:	(18,908)	(1,000)	(12,383)	-	(1,528)	-	-	-	4,442	(29,377)
Net Assets - Beginning	27,448	1,000	28,443	1,359	102,647	30,500	2,828	100	101,027	295,352
Net Assets - Ending:	<u>\$ 8,540</u>	<u>\$ -</u>	<u>\$ 16,060</u>	<u>\$ 1,359</u>	<u>\$ 101,119</u>	<u>\$ 30,500</u>	<u>\$ 2,828</u>	<u>\$ 100</u>	<u>\$ 105,469</u>	<u>\$ 265,975</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Sheriff Evidence Fund</u>	<u>Sheriff - Coroner</u>	<u>Warrant Clearing Fund</u>	<u>Protested Taxes</u>	<u>Protested Taxes- Interest</u>
Assets					
Cash and cash equivalents	\$ 68,738	\$ 4	\$ 699,534	\$ 314,512	\$ 10,946
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	1,783	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 68,738</u>	<u>\$ 4</u>	<u>\$ 699,534</u>	<u>\$ 316,295</u>	<u>\$ 10,946</u>
Liabilities					
Short-term payables	\$ 68,738	\$ 4	\$ 699,534	\$ 316,295	\$ 10,946
Due to other governments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 68,738</u>	<u>\$ 4</u>	<u>\$ 699,534</u>	<u>\$ 316,295</u>	<u>\$ 10,946</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	Public Administrator	Redemptions	District Court Trust	Construction Lein Bond	Partial Tax Payments
Assets					
Cash and cash equivalents	\$ 13,870	\$ 170,700	\$ 35,484	\$ 1,102	\$ 15,104
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 13,870</u>	<u>\$ 170,700</u>	<u>\$ 35,484</u>	<u>\$ 1,102</u>	<u>\$ 15,104</u>
Liabilities					
Short-term payables	\$ 13,870	\$ 170,700	\$ 35,484	\$ 1,102	\$ 15,104
Due to other governments	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 13,870</u>	<u>\$ 170,700</u>	<u>\$ 35,484</u>	<u>\$ 1,102</u>	<u>\$ 15,104</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Tax Deed Land</u>	<u>Black Eagle Sewer #24</u>	<u>Black Eagle Water</u>	<u>Fort Shaw Irrigation</u>	<u>Greenfield Irrigation</u>
Assets					
Cash and cash equivalents	\$ -	\$ 4,924	\$ -	\$ 14,020	\$ 18,880
Taxes and assessments receivable	-	10,674	713	8,636	15,530
Other receivables	48,388	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	48,388	-	-	-	-
Total Assets:	<u>\$ 96,776</u>	<u>\$ 15,598</u>	<u>\$ 713</u>	<u>\$ 22,656</u>	<u>\$ 34,410</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	96,776	15,598	713	22,656	34,410
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 96,776</u>	<u>\$ 15,598</u>	<u>\$ 713</u>	<u>\$ 22,656</u>	<u>\$ 34,410</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	W GtFalls Flood Control	WGF Flood- Maintenance	Vaughn Dike	Tax Increment District	Belt Fire District #18
Assets					
Cash and cash equivalents	\$ 3,629	\$ 20,140	\$ 13,162	\$ -	\$ 31,619
Taxes and assessments receivable	-	2,793	404	44,383	3,455
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 3,629</u>	<u>\$ 22,933</u>	<u>\$ 13,566</u>	<u>\$ 44,383</u>	<u>\$ 35,074</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	3,629	22,933	13,566	42,692	35,074
Due to other funds	-	-	-	1,691	-
Total Liabilities:	<u>\$ 3,629</u>	<u>\$ 22,933</u>	<u>\$ 13,566</u>	<u>\$ 44,383</u>	<u>\$ 35,074</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Homestead Water</u>	<u>Sun Prairie Water Distr.</u>	<u>Sun River Cemetery</u>	<u>Black Eagle Fire Dist. #1</u>	<u>Black Eagle Sewer Oper.</u>
Assets					
Cash and cash equivalents	\$ -	\$ 4,415	\$ 5,506	\$ 21,828	\$ 210
Taxes and assessments receivable	89,692	-	776	1,104	414
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 89,692</u>	<u>\$ 4,415</u>	<u>\$ 6,282</u>	<u>\$ 22,932</u>	<u>\$ 624</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	89,692	4,415	6,282	22,932	624
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 89,692</u>	<u>\$ 4,415</u>	<u>\$ 6,282</u>	<u>\$ 22,932</u>	<u>\$ 624</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Simms Sewer</u>	<u>Conservation District</u>	<u>Per Med Levy Transit</u>	<u>Transit</u>	<u>Northcentral Learning Re</u>
Assets					
Cash and cash equivalents	\$ 10,086	\$ 3,730	\$ 3,393	\$ 569,302	\$ 33,982
Taxes and assessments receivable	2,592	6,252	6,197	81,856	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 12,678</u>	<u>\$ 9,982</u>	<u>\$ 9,590</u>	<u>\$ 651,158</u>	<u>\$ 33,982</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	12,678	9,982	9,590	651,158	33,982
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 12,678</u>	<u>\$ 9,982</u>	<u>\$ 9,590</u>	<u>\$ 651,158</u>	<u>\$ 33,982</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Upper/Lower River Road</u>	<u>Search and Rescue</u>	<u>Gore Hill Fire</u>	<u>Sand Coulee Fire</u>	<u>Simms Fire</u>
Assets					
Cash and cash equivalents	\$ 588	\$ 1,252	\$ 3,472	\$ 12,615	\$ 2,231
Taxes and assessments receivable	422	1,923	2,148	13,875	1,620
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 1,010</u>	<u>\$ 3,175</u>	<u>\$ 5,620</u>	<u>\$ 26,490</u>	<u>\$ 3,851</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	1,010	3,175	5,620	26,490	3,851
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 1,010</u>	<u>\$ 3,175</u>	<u>\$ 5,620</u>	<u>\$ 26,490</u>	<u>\$ 3,851</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Stockett Fire</u>	<u>Ulm Fire</u>	<u>Vaughn Fire</u>	<u>Fort Shaw Fire</u>	<u>Monarch Rural Fire</u>
Assets					
Cash and cash equivalents	\$ 1,212	\$ 4,752	\$ 31,772	\$ 2,537	\$ 2,810
Taxes and assessments receivable	4,320	2,808	33,105	1,830	1,755
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 5,532</u>	<u>\$ 7,560</u>	<u>\$ 64,877</u>	<u>\$ 4,367</u>	<u>\$ 4,565</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	5,532	7,560	64,877	4,367	4,565
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 5,532</u>	<u>\$ 7,560</u>	<u>\$ 64,877</u>	<u>\$ 4,367</u>	<u>\$ 4,565</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	Black Eagle Rural Fire	Deerborn Fire District	Cascade Fire	Sun River Fire	Single Moving/Sp.Mov Equip
Assets					
Cash and cash equivalents	\$ 8,797	\$ 14,238	\$ 1,897	\$ 5,652	\$ 1,156
Taxes and assessments receivable	13,172	1,860	855	3,225	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 21,969</u>	<u>\$ 16,098</u>	<u>\$ 2,752</u>	<u>\$ 8,877</u>	<u>\$ 1,156</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	21,969	16,098	2,752	8,877	1,156
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 21,969</u>	<u>\$ 16,098</u>	<u>\$ 2,752</u>	<u>\$ 8,877</u>	<u>\$ 1,156</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	J.P.Fines/Forfeitures 50%	Court Information Technol	Clerk of Court Fees(100%)	Petition for Adoption \$75	Actions or Proceedings
Assets					
Cash and cash equivalents	\$ 19,031	\$ 8,807	\$ 16,113	\$ 375	\$ 6,570
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 19,031</u>	<u>\$ 8,807</u>	<u>\$ 16,113</u>	<u>\$ 375</u>	<u>\$ 6,570</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	19,031	8,807	16,113	375	6,570
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 19,031</u>	<u>\$ 8,807</u>	<u>\$ 16,113</u>	<u>\$ 375</u>	<u>\$ 6,570</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Dissolution of Marriage</u>	<u>Fines, Assess, Pm t, Forfeit</u>	<u>Mt Law Enforcement Acad</u>	<u>Family Intervention</u>	<u>Victims Of Domestic Viol</u>
Assets					
Cash and cash equivalents	\$ 4,760	\$ 1,799	\$ 5,910	\$ 793	\$ 2,626
Taxes and assessments receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 4,760</u>	<u>\$ 1,799</u>	<u>\$ 5,910</u>	<u>\$ 793</u>	<u>\$ 2,626</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	4,760	1,799	5,910	793	2,626
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 4,760</u>	<u>\$ 1,799</u>	<u>\$ 5,910</u>	<u>\$ 793</u>	<u>\$ 2,626</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>University Millage</u>	<u>University Mill- Non Levy</u>	<u>Tax Inc Dist- University</u>	<u>State Equalization- AV Tax</u>	<u>State Equalization- NoLevy</u>
Assets					
Cash and cash equivalents	\$ 13,151	\$ 352	\$ -	\$ 87,673	\$ 2,338
Taxes and assessments receivable	42,063	-	160	280,417	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 55,214</u>	<u>\$ 352</u>	<u>\$ 160</u>	<u>\$ 368,090</u>	<u>\$ 2,338</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	55,214	352	143	368,090	2,338
Due to other funds	-	-	17	-	-
Total Liabilities:	<u>\$ 55,214</u>	<u>\$ 352</u>	<u>\$ 160</u>	<u>\$ 368,090</u>	<u>\$ 2,338</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Elementary Equal-AV Tax</u>	<u>Elementary Equal-Non Levy</u>	<u>High School Equal-AV Tax</u>	<u>High School Equal-NonLevy</u>	<u>Vo-Tech Millage-AV Tax</u>
Assets					
Cash and cash equivalents	\$ 72,330	\$ 1,929	\$ 48,220	\$ 1,286	\$ 3,386
Taxes and assessments receivable	231,344	-	154,229	-	10,519
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 303,674</u>	<u>\$ 1,929</u>	<u>\$ 202,449</u>	<u>\$ 1,286</u>	<u>\$ 13,905</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	303,674	1,929	202,449	1,286	13,905
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 303,674</u>	<u>\$ 1,929</u>	<u>\$ 202,449</u>	<u>\$ 1,286</u>	<u>\$ 13,905</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	Vo-Tech Millage-Non Levy	Montana Land Information	Forest Fire	S/D #1 Great Falls	S/D #3 Cascade
Assets					
Cash and cash equivalents	\$ 86	\$ 2,209	\$ 21	\$ 4,030,049	\$ 149,113
Taxes and assessments receivable	-	-	384	1,620,653	81,337
Other receivables	-	(706)	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 86</u>	<u>\$ 1,503</u>	<u>\$ 405</u>	<u>\$ 5,650,702</u>	<u>\$ 230,450</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	86	1,503	405	5,650,702	230,450
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 86</u>	<u>\$ 1,503</u>	<u>\$ 405</u>	<u>\$ 5,650,702</u>	<u>\$ 230,450</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	S/D #5 Centerville	S/D #29 Belt	S/D #55 Sun River	S/D #74 Vaughn	S/D #85 Ulm
Assets					
Cash and cash equivalents	\$ 173,656	\$ 214,363	\$ 179,055	\$ 57,726	\$ 61,089
Taxes and assessments receivable	78,073	131,502	94,080	38,349	26,581
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 251,729</u>	<u>\$ 345,865</u>	<u>\$ 273,135</u>	<u>\$ 96,075</u>	<u>\$ 87,670</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	251,729	345,865	273,135	96,075	87,670
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 251,729</u>	<u>\$ 345,865</u>	<u>\$ 273,135</u>	<u>\$ 96,075</u>	<u>\$ 87,670</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>S/D #95 Deep Creek</u>	<u>High Schl Transportation</u>	<u>High School Retirement</u>	<u>Elementary Retirement</u>	<u>AIRPORT TID CITY OF GF</u>
Assets					
Cash and cash equivalents	\$ 6,436	\$ 12,042	\$ 2,148	\$ 3,996	\$ -
Taxes and assessments receivable	1,163	39,210	141,926	262,941	(114)
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 7,599</u>	<u>\$ 51,252</u>	<u>\$ 144,074</u>	<u>\$ 266,937</u>	<u>\$ (114)</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	7,599	51,252	144,074	266,937	(189)
Due to other funds	-	-	-	-	75
Total Liabilities:	<u>\$ 7,599</u>	<u>\$ 51,252</u>	<u>\$ 144,074</u>	<u>\$ 266,937</u>	<u>\$ (114)</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	Swimming Pool		Per Med Levy	City of Great	G.F.City Fire
	Debt Svc	Soccer Mill levy	Gr Falls	Falls	Balances
Assets					
Cash and cash equivalents	\$ 9,826	\$ 6,728	\$ 40,483	\$ 656,698	\$ 7,393
Taxes and assessments receivable	25,186	16,381	98,200	1,422,257	18,954
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 35,012</u>	<u>\$ 23,109</u>	<u>\$ 138,683</u>	<u>\$ 2,078,955</u>	<u>\$ 26,347</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	35,012	23,109	138,683	2,078,955	26,347
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 35,012</u>	<u>\$ 23,109</u>	<u>\$ 138,683</u>	<u>\$ 2,078,955</u>	<u>\$ 26,347</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Town Of Belt</u>	<u>Per Med Levy Cascade</u>	<u>Town Of Cascade</u>	<u>Town of Neihart</u>	<u>MANCHESTER R TID</u>
Assets					
Cash and cash equivalents	\$ 6,691	\$ 1,726	\$ 9,107	\$ 1,454	\$ 63,296
Taxes and assessments receivable	13,032	947	6,054	2,433	325
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Tax deed land	-	-	-	-	-
Total Assets:	<u>\$ 19,723</u>	<u>\$ 2,673</u>	<u>\$ 15,161</u>	<u>\$ 3,887</u>	<u>\$ 63,621</u>
Liabilities					
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	19,723	2,673	15,161	3,887	63,621
Due to other funds	-	-	-	-	-
Total Liabilities:	<u>\$ 19,723</u>	<u>\$ 2,673</u>	<u>\$ 15,161</u>	<u>\$ 3,887</u>	<u>\$ 63,621</u>

Cascade County Montana
Combining Balance Sheet - Agency Funds
June 30, 2012

	<u>Refunds</u>	<u>Entitlement Levy Clearing</u>	<u>Total Agency Funds</u>
Assets			
Cash and cash equivalents	\$ -	\$ -	\$ 8,176,641
Taxes and assessments receivable	-	131,878	5,328,853
Other receivables	15,725	-	63,407
Due from other funds	-	-	1,783
Tax deed land	-	-	48,388
Total Assets:	<u>\$ 15,725</u>	<u>\$ 131,878</u>	<u>\$ 13,619,072</u>
Liabilities			
Short-term payables	\$ 15,725	\$ -	\$ 1,347,502
Due to other governments	-	131,878	12,269,787
Due to other funds	-	-	1,783
Total Liabilities:	<u>\$ 15,725</u>	<u>\$ 131,878</u>	<u>\$ 13,619,072</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
SHERIFF EVIDENCE				
ASSETS				
Cash and cash equivalents	\$ 42,090	\$ 30,234	\$ 3,586	\$ 68,738
LIABILITIES				
Short-term payables	\$ 42,090	\$ 26,648	\$ -	\$ 68,738
SHERIFF CORONER				
Cash and cash equivalents	\$ 3,294	\$ 3,248	\$ 6,538	\$ 4
LIABILITIES				
Short-term payables	\$ 3,294	\$ -	\$ 3,290	\$ 4
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	\$ 2,164	\$ 18	\$ 2,182	\$ -
LIABILITIES				
Short-term payables	\$ 2,164	\$ -	\$ 2,164	\$ -
WARRANT CLEARING				
ASSETS				
Cash and cash equivalents	\$ 769,754	\$ 10,217,417	\$ 10,287,637	\$ 699,534
LIABILITIES				
Short-term payables	\$ 769,754	\$ 10,217,417	\$ 10,287,637	\$ 699,534
PROTESTED TAXES				
ASSETS				
Cash and cash equivalents	\$ 1,098,818	\$ 909,229	\$ 1,693,535	\$ 314,512
Other Receivables	800	-	800	-
Due from other funds	35,975	1,783	35,975	1,783
Total assets	\$ 1,135,593	\$ 911,012	\$ 1,730,310	\$ 316,295
LIABILITIES				
Short-term payables	\$ 1,135,593	\$ 911,012	\$ 1,730,310	\$ 316,295
PROTESTED TAXES - INTEREST				
ASSETS				
Cash and cash equivalents	\$ 13,527	\$ 52,434	\$ 55,015	\$ 10,946
Other Receivables	47,709	-	47,709	-
Total assets	\$ 61,236	\$ 52,434	\$ 102,724	\$ 10,946
LIABILITIES				
Short-term payables	\$ 61,236	\$ 5,301	\$ 55,591	\$ 10,946
PUBLIC ADMINISTRATOR				
ASSETS				
Cash and cash equivalents	\$ 15,320	\$ 679	\$ 2,129	\$ 13,870
LIABILITIES				
Short-term payables	\$ 15,320	\$ 679	\$ 2,129	\$ 13,870

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
REDEMPTIONS				
ASSETS				
Cash and cash equivalents	\$ 93,919	\$ 760,404	\$ 683,623	\$ 170,700
LIABILITIES				
Short-term payables	\$ 93,919	\$ 1,450,189	\$ 1,373,408	\$ 170,700
DISTRICT COURT TRUST				
ASSETS				
Cash and cash equivalents	\$ 37,332	\$ -	\$ 1,848	\$ 35,484
LIABILITIES				
Short-term payables	\$ 37,332	\$ -	\$ 1,848	\$ 35,484
CONSTRUCTION LIEN BOND				
ASSETS				
Cash and cash equivalents	\$ 4,072	\$ 19	\$ 2,989	\$ 1,102
LIABILITIES				
Short-term Payables	\$ 4,072	\$ 19	\$ 2,989	\$ 1,102
PARTIAL TAX PAYMENTS				
ASSETS				
Cash and cash equivalents	\$ 20,033	\$ 257	\$ 5,186	\$ 15,104
LIABILITIES				
Short-term payables	\$ 20,033	\$ 257	\$ 5,186	\$ 15,104
TAX DEED LAND				
ASSETS				
Other receivables	\$ 48,388	\$ -	\$ -	\$ 48,388
Tax deed land	48,388	-	-	48,388
Total assets	\$ 96,776	\$ -	\$ -	\$ 96,776
LIABILITIES				
Due to other governments	\$ 96,776	\$ -	\$ -	\$ 96,776
VAUGHN SEWER				
ASSETS				
Taxes and assessments receivable	\$ 514	\$ 514	\$ 1,028	\$ -
LIABILITIES				
Due to other governments	\$ 514	\$ 514	\$ 1,028	\$ -
BLACK EAGLE SEWER				
ASSETS				
Cash and cash equivalents	\$ 2,241	\$ 119,200	\$ 116,517	\$ 4,924
Taxes and assessments receivable	14,071	127,545	130,942	10,674
Total assets	\$ 16,312	\$ 246,745	\$ 247,459	\$ 15,598
LIABILITIES				
Due to other governments	\$ 16,312	\$ 343,502	\$ 344,216	\$ 15,598

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
BLACK EAGLE WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,933	\$ 4,933	\$ -
Taxes and assessments receivable	<u>3,162</u>	<u>14,494</u>	<u>16,943</u>	<u>713</u>
Total assets	<u>\$ 3,162</u>	<u>\$ 19,427</u>	<u>\$ 21,876</u>	<u>\$ 713</u>
LIABILITIES				
Due to other governments	<u>\$ 3,162</u>	<u>\$ 9,108</u>	<u>\$ 11,557</u>	<u>\$ 713</u>
CASCADE UTILITIES				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	<u>(3,012)</u>	<u>6,024</u>	<u>3,012</u>	<u>-</u>
Total assets	<u>\$ (3,012)</u>	<u>\$ 6,024</u>	<u>\$ 3,012</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	<u>\$ (3,012)</u>	<u>\$ 6,024</u>	<u>\$ 3,012</u>	<u>\$ -</u>
FORT SHAW IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 52,323	\$ 176,341	\$ 214,644	\$ 14,020
Taxes and assessments receivable	<u>5,787</u>	<u>191,904</u>	<u>189,055</u>	<u>8,636</u>
Total assets	<u>\$ 58,110</u>	<u>\$ 368,245</u>	<u>\$ 403,699</u>	<u>\$ 22,656</u>
LIABILITIES				
Due to other governments	<u>\$ 58,110</u>	<u>\$ 525,326</u>	<u>\$ 560,780</u>	<u>\$ 22,656</u>
GREENFIELD IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 14,344	\$ 250,348	\$ 245,812	\$ 18,880
Taxes and assessments receivable	<u>10,253</u>	<u>261,518</u>	<u>256,241</u>	<u>15,530</u>
Total assets	<u>\$ 24,597</u>	<u>\$ 511,866</u>	<u>\$ 502,053</u>	<u>\$ 34,410</u>
LIABILITIES				
Due to other governments	<u>\$ 24,597</u>	<u>\$ 737,102</u>	<u>\$ 727,289</u>	<u>\$ 34,410</u>
WEST GREAT FALLS FLOOD CONTROL				
ASSETS				
Cash and cash equivalents	\$ 13,404	\$ 62	\$ 9,837	\$ 3,629
Taxes and assessments receivable	<u>(39)</u>	<u>77</u>	<u>38</u>	<u>-</u>
Total assets	<u>\$ 13,365</u>	<u>\$ 139</u>	<u>\$ 9,875</u>	<u>\$ 3,629</u>
LIABILITIES				
Due to other governments	<u>\$ 13,365</u>	<u>\$ 139</u>	<u>\$ 9,875</u>	<u>\$ 3,629</u>
WEST GREAT FALLS FLOOD CONTROL MAINTENANCE				
ASSETS				
Cash and cash equivalents	\$ 71,603	\$ 84,522	\$ 135,985	\$ 20,140
Taxes and assessments receivable	<u>1,767</u>	<u>79,517</u>	<u>78,491</u>	<u>2,793</u>
Total assets	<u>\$ 73,370</u>	<u>\$ 164,039</u>	<u>\$ 214,476</u>	<u>\$ 22,933</u>
LIABILITIES				
Due to other governments	<u>\$ 73,370</u>	<u>\$ 232,116</u>	<u>\$ 282,553</u>	<u>\$ 22,933</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
VAUGHN DIKE				
ASSETS				
Cash and cash equivalents	\$ 18,134	\$ 7,507	\$ 12,479	\$ 13,162
Taxes and assessments receivable	393	2,636	2,625	404
Total assets	<u>\$ 18,527</u>	<u>\$ 10,143</u>	<u>\$ 15,104</u>	<u>\$ 13,566</u>
LIABILITIES				
Due to other governments	<u>\$ 18,527</u>	<u>\$ 12,437</u>	<u>\$ 17,398</u>	<u>\$ 13,566</u>
VAUGHN WATER				
ASSETS				
Taxes and assessments receivable	<u>\$ 571</u>	<u>\$ 1,354</u>	<u>\$ 1,925</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	<u>\$ 571</u>	<u>\$ 1,354</u>	<u>\$ 1,925</u>	<u>\$ -</u>
TAX INCREMENT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 8,352	\$ 471,198	\$ 479,550	\$ -
Taxes and assessments receivable	(6,050)	609,637	559,204	44,383
Other receivables	400	-	400	-
Total assets	<u>\$ 2,702</u>	<u>\$ 1,080,835</u>	<u>\$ 1,039,154</u>	<u>\$ 44,383</u>
LIABILITIES				
Due to other funds	\$ -	\$ 1,691	\$ -	\$ 1,691
Due to other governments	2,702	1,384,278	1,344,288	42,692
Total liabilities	<u>\$ 2,702</u>	<u>\$ 1,385,969</u>	<u>\$ 1,344,288</u>	<u>\$ 44,383</u>
BELT FIRE				
ASSETS				
Cash and cash equivalents	\$ 9,271	\$ 65,219	\$ 42,871	\$ 31,619
Taxes and assessments receivable	3,784	71,610	71,939	3,455
Total assets	<u>\$ 13,055</u>	<u>\$ 136,829</u>	<u>\$ 114,810</u>	<u>\$ 35,074</u>
LIABILITIES				
Due to other governments	<u>\$ 13,055</u>	<u>\$ 133,459</u>	<u>\$ 111,440</u>	<u>\$ 35,074</u>
HOMESTEAD ACRES WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 609	\$ 609	\$ -
Taxes and assessments receivable	21,960	136,682	68,950	89,692
Total assets	<u>\$ 21,960</u>	<u>\$ 137,291</u>	<u>\$ 69,559</u>	<u>\$ 89,692</u>
LIABILITIES				
Due to other governments	<u>\$ 21,960</u>	<u>\$ 136,682</u>	<u>\$ 68,950</u>	<u>\$ 89,692</u>
SUN PRAIRIE WATER				
ASSETS				
Cash and cash equivalents	<u>\$ 4,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,415</u>
LIABILITIES				
Due to other governments	<u>\$ 4,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,415</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
SUN RIVER CEMETERY				
ASSETS				
Cash and cash equivalents	\$ 5,480	\$ 10,541	\$ 10,515	\$ 5,506
Taxes and assessments receivable	<u>2,026</u>	<u>10,092</u>	<u>11,342</u>	<u>776</u>
Total assets	<u>\$ 7,506</u>	<u>\$ 20,633</u>	<u>\$ 21,857</u>	<u>\$ 6,282</u>
LIABILITIES				
Due to other governments	<u>\$ 7,506</u>	<u>\$ 16,753</u>	<u>\$ 17,977</u>	<u>\$ 6,282</u>
BLACK EAGLE FIRE DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 64,562	\$ 42,546	\$ 85,280	\$ 21,828
Taxes and assessments receivable	<u>14,342</u>	<u>59,218</u>	<u>72,456</u>	<u>1,104</u>
Total assets	<u>\$ 78,904</u>	<u>\$ 101,764</u>	<u>\$ 157,736</u>	<u>\$ 22,932</u>
LIABILITIES				
Due to other governments	<u>\$ 78,904</u>	<u>\$ 58,753</u>	<u>\$ 114,725</u>	<u>\$ 22,932</u>
BLACK EAGLE SEWER OPERATION				
ASSETS				
Cash and cash equivalents	\$ 115	\$ 5,162	\$ 5,067	\$ 210
Taxes and assessments receivable	<u>487</u>	<u>5,682</u>	<u>5,755</u>	<u>414</u>
Total assets	<u>\$ 602</u>	<u>\$ 10,844</u>	<u>\$ 10,822</u>	<u>\$ 624</u>
LIABILITIES				
Due to other governments	<u>\$ 602</u>	<u>\$ 9,954</u>	<u>\$ 9,932</u>	<u>\$ 624</u>
SIMMS SEWER				
ASSETS				
Cash and cash equivalents	\$ 11,553	\$ 23,555	\$ 25,022	\$ 10,086
Taxes and assessments receivable	<u>4,608</u>	<u>26,496</u>	<u>28,512</u>	<u>2,592</u>
Total assets	<u>\$ 16,161</u>	<u>\$ 50,051</u>	<u>\$ 53,534</u>	<u>\$ 12,678</u>
LIABILITIES				
Due to other governments	<u>\$ 16,161</u>	<u>\$ 63,456</u>	<u>\$ 66,939</u>	<u>\$ 12,678</u>
CONSERVATION DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 2,405	\$ 137,080	\$ 135,755	\$ 3,730
Taxes and assessments receivable	<u>5,470</u>	<u>149,682</u>	<u>148,900</u>	<u>6,252</u>
Total assets	<u>\$ 7,875</u>	<u>\$ 286,762</u>	<u>\$ 284,655</u>	<u>\$ 9,982</u>
LIABILITIES				
Short-term payables	\$ -	\$ 1	\$ 1	\$ -
Due to other governments	<u>7,875</u>	<u>136,949</u>	<u>134,842</u>	<u>9,982</u>
Total liabilities	<u>\$ 7,875</u>	<u>\$ 136,950</u>	<u>\$ 134,843</u>	<u>\$ 9,982</u>
PERMISSIVE LEVY TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 13,098	\$ 94,713	\$ 104,418	\$ 3,393
Taxes and assessments receivable	<u>4,004</u>	<u>252,934</u>	<u>250,741</u>	<u>6,197</u>
Total assets	<u>\$ 17,102</u>	<u>\$ 347,647</u>	<u>\$ 355,159</u>	<u>\$ 9,590</u>
LIABILITIES				
Short-term payables	\$ -	\$ 14	\$ 14	\$ -
Due to other governments	<u>17,102</u>	<u>272,619</u>	<u>280,131</u>	<u>9,590</u>
Total liabilities	<u>\$ 17,102</u>	<u>\$ 272,633</u>	<u>\$ 280,145</u>	<u>\$ 9,590</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
TRANSIT DISTRICT				
ASSETS				
Cash and Cash Equivalents	\$ 2,061,599	\$ 4,316,594	\$ 5,808,891	\$ 569,302
Taxes and assessments receivable	98,825	3,384,126	3,401,095	81,856
Total assets	<u>\$ 2,160,424</u>	<u>\$ 7,700,720</u>	<u>\$ 9,209,986</u>	<u>\$ 651,158</u>
LIABILITIES				
Short-term payables	\$ -	\$ 169	\$ 169	\$ -
Due to other governments	2,160,424	6,679,488	8,188,754	651,158
Total liabilities	<u>\$ 2,160,424</u>	<u>\$ 6,679,657</u>	<u>\$ 8,188,923</u>	<u>\$ 651,158</u>
NORTH CENTRAL LEARNING RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 81,758	\$ 692,032	\$ 739,808	\$ 33,982
LIABILITIES				
Due to other governments	\$ 81,758	\$ 692,032	\$ 739,808	\$ 33,982
UPPER/LOWER RIVER ROAD				
ASSETS				
Cash and cash equivalents	\$ 1,763	\$ 9,453	\$ 10,628	\$ 588
Taxes and assessments receivable	(382)	11,045	10,241	422
Total assets	<u>\$ 1,381</u>	<u>\$ 20,498</u>	<u>\$ 20,869</u>	<u>\$ 1,010</u>
LIABILITIES				
Due to other governments	\$ 1,381	\$ 29,767	\$ 30,138	\$ 1,010
SEARCH AND RESCUE				
ASSETS				
Cash and cash equivalents	\$ 1,196	\$ 61,313	\$ 61,257	\$ 1,252
Taxes and assessments receivable	2,704	41,623	42,404	1,923
Total assets	<u>\$ 3,900</u>	<u>\$ 102,936</u>	<u>\$ 103,661</u>	<u>\$ 3,175</u>
LIABILITIES				
Due to other governments	\$ 3,900	\$ 174,144	\$ 174,869	\$ 3,175
GORE HILL FIRE				
ASSETS				
Cash and cash equivalents	\$ 5,104	\$ 101,577	\$ 103,209	\$ 3,472
Taxes and assessments receivable	1,774	108,042	107,668	2,148
Total assets	<u>\$ 6,878</u>	<u>\$ 209,619</u>	<u>\$ 210,877</u>	<u>\$ 5,620</u>
LIABILITIES				
Due to other governments	\$ 6,878	\$ 306,291	\$ 307,549	\$ 5,620
SAND COULEE FIRE				
ASSETS				
Cash and cash equivalents	\$ 17,046	\$ 69,506	\$ 73,937	\$ 12,615
Taxes and assessments receivable	13,652	74,795	74,572	13,875
Total assets	<u>\$ 30,698</u>	<u>\$ 144,301</u>	<u>\$ 148,509</u>	<u>\$ 26,490</u>
LIABILITIES				
Due to other governments	\$ 30,698	\$ 203,894	\$ 208,102	\$ 26,490

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
SIMMS FIRE				
ASSETS				
Cash and cash equivalents	\$ 3,148	\$ 15,093	\$ 16,010	\$ 2,231
Taxes and assessments receivable	(261)	18,447	16,566	1,620
Total assets	<u>\$ 2,887</u>	<u>\$ 33,540</u>	<u>\$ 32,576</u>	<u>\$ 3,851</u>
LIABILITIES				
Due to other governments	<u>\$ 2,887</u>	<u>\$ 47,880</u>	<u>\$ 46,916</u>	<u>\$ 3,851</u>
STOCKETT FIRE				
ASSETS				
Cash and cash equivalents	\$ 2,860	\$ 10,571	\$ 12,219	\$ 1,212
Taxes and assessments receivable	3,915	11,745	11,340	4,320
Total assets	<u>\$ 6,775</u>	<u>\$ 22,316</u>	<u>\$ 23,559</u>	<u>\$ 5,532</u>
LIABILITIES				
Due to other governments	<u>\$ 6,775</u>	<u>\$ 31,905</u>	<u>\$ 33,148</u>	<u>\$ 5,532</u>
ULM FIRE				
ASSETS				
Cash and cash equivalents	\$ 7,384	\$ 34,589	\$ 37,221	\$ 4,752
Taxes and assessments receivable	1,598	37,475	36,265	2,808
Total assets	<u>\$ 8,982</u>	<u>\$ 72,064</u>	<u>\$ 73,486</u>	<u>\$ 7,560</u>
LIABILITIES				
Due to other governments	<u>\$ 8,982</u>	<u>\$ 104,869</u>	<u>\$ 106,291</u>	<u>\$ 7,560</u>
VAUGHN FIRE				
ASSETS				
Cash and cash equivalents	\$ 49,243	\$ 117,931	\$ 135,402	\$ 31,772
Taxes and assessments receivable	21,756	144,876	133,527	33,105
Total assets	<u>\$ 70,999</u>	<u>\$ 262,807</u>	<u>\$ 268,929</u>	<u>\$ 64,877</u>
LIABILITIES				
Due to other governments	<u>\$ 70,999</u>	<u>\$ 364,238</u>	<u>\$ 370,360</u>	<u>\$ 64,877</u>
FORT SHAW FIRE				
ASSETS				
Cash and cash equivalents	\$ 5,344	\$ 21,895	\$ 24,702	\$ 2,537
Taxes and assessments receivable	745	31,546	30,461	1,830
Total assets	<u>\$ 6,089</u>	<u>\$ 53,441</u>	<u>\$ 55,163</u>	<u>\$ 4,367</u>
LIABILITIES				
Due to other governments	<u>\$ 6,089</u>	<u>\$ 62,796</u>	<u>\$ 64,518</u>	<u>\$ 4,367</u>
MONARCH RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 3,806	\$ 26,202	\$ 27,198	\$ 2,810
Taxes and assessments receivable	862	29,137	28,244	1,755
Total assets	<u>\$ 4,668</u>	<u>\$ 55,339</u>	<u>\$ 55,442</u>	<u>\$ 4,565</u>
LIABILITIES				
Due to other governments	<u>\$ 4,668</u>	<u>\$ 79,475</u>	<u>\$ 79,578</u>	<u>\$ 4,565</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
BLACK EAGLE RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 12,619	\$ 37,233	\$ 41,055	\$ 8,797
Taxes and assessments receivable	<u>6,402</u>	<u>54,225</u>	<u>47,455</u>	<u>13,172</u>
Total assets	<u>\$ 19,021</u>	<u>\$ 91,458</u>	<u>\$ 88,510</u>	<u>\$ 21,969</u>
LIABILITIES				
Due to other governments	<u>\$ 19,021</u>	<u>\$ 121,121</u>	<u>\$ 118,173</u>	<u>\$ 21,969</u>
DEERBORN FIRE				
ASSETS				
Cash and cash equivalents	\$ 15,154	\$ 49,381	\$ 50,297	\$ 14,238
Taxes and assessments receivable	<u>1,980</u>	<u>39,120</u>	<u>39,240</u>	<u>1,860</u>
Total assets	<u>\$ 17,134</u>	<u>\$ 88,501</u>	<u>\$ 89,537</u>	<u>\$ 16,098</u>
LIABILITIES				
Due to other governments	<u>\$ 17,134</u>	<u>\$ 119,356</u>	<u>\$ 120,392</u>	<u>\$ 16,098</u>
CASCADE FIRE				
ASSETS				
Cash and cash equivalents	\$ 3,521	\$ 19,244	\$ 20,868	\$ 1,897
Taxes and assessments receivable	<u>630</u>	<u>21,150</u>	<u>20,925</u>	<u>855</u>
Total assets	<u>\$ 4,151</u>	<u>\$ 40,394</u>	<u>\$ 41,793</u>	<u>\$ 2,752</u>
LIABILITIES				
Due to other governments	<u>\$ 4,151</u>	<u>\$ 58,349</u>	<u>\$ 59,748</u>	<u>\$ 2,752</u>
SUN RIVER FIRE				
ASSETS				
Cash and cash equivalents	\$ 5,723	\$ 28,068	\$ 28,139	\$ 5,652
Taxes and assessments receivable	<u>2,700</u>	<u>28,425</u>	<u>27,900</u>	<u>3,225</u>
Total assets	<u>\$ 8,423</u>	<u>\$ 56,493</u>	<u>\$ 56,039</u>	<u>\$ 8,877</u>
LIABILITIES				
Due to other governments	<u>\$ 8,423</u>	<u>\$ 82,971</u>	<u>\$ 82,517</u>	<u>\$ 8,877</u>
SINGLE MOVING/SPEC. MOVING EQUIPMENT				
ASSETS				
Cash and cash equivalents	<u>\$ 1,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,156</u>
LIABILITIES				
Due to other governments	<u>\$ 1,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,156</u>
JP FINES & FORFEITURES 50%				
ASSETS				
Cash and cash equivalents	<u>\$ 20,176</u>	<u>\$ 259,828</u>	<u>\$ 260,973</u>	<u>\$ 19,031</u>
LIABILITIES				
Due to other governments	<u>\$ 20,176</u>	<u>\$ 259,828</u>	<u>\$ 260,973</u>	<u>\$ 19,031</u>
COURT INFORMATION TECHNOLOGY				
ASSETS				
Cash and cash equivalents	<u>\$ 10,504</u>	<u>\$ 134,099</u>	<u>\$ 135,796</u>	<u>\$ 8,807</u>
LIABILITIES				
Due to other governments	<u>\$ 10,504</u>	<u>\$ 134,099</u>	<u>\$ 135,796</u>	<u>\$ 8,807</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance</u> <u>June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2012</u>
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ 18,217	\$ 182,323	\$ 184,427	\$ 16,113
LIABILITIES				
Due to other governments	\$ 18,217	\$ 182,323	\$ 184,427	\$ 16,113
PETITION FOR ADOPTION				
ASSETS				
Cash and cash equivalents	\$ 225	\$ 4,650	\$ 4,500	\$ 375
LIABILITIES				
Due to other governments	\$ 225	\$ 4,650	\$ 4,500	\$ 375
ACTIONS OR PROCEEDINGS				
ASSETS				
Cash and cash equivalents	\$ 5,130	\$ 66,060	\$ 64,620	\$ 6,570
LIABILITIES				
Due to other governments	\$ 5,130	\$ 66,060	\$ 64,620	\$ 6,570
DISSOLUTION OF MARRIAGE				
ASSETS				
Cash and cash equivalents	\$ 5,270	\$ 58,310	\$ 58,820	\$ 4,760
LIABILITIES				
Due to other governments	\$ 5,270	\$ 58,310	\$ 58,820	\$ 4,760
LEGAL SEPARATION, PETITION				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,050	\$ 1,050	\$ -
LIABILITIES				
Due to other governments	\$ -	\$ 1,050	\$ 1,050	\$ -
Fines, Assess, PMt, Forfeit				
ASSETS				
Cash and cash equivalents	\$ 535	\$ 12,691	\$ 11,427	\$ 1,799
LIABILITIES				
Due to other governments	\$ 535	\$ 12,691	\$ 11,427	\$ 1,799
MT LAW ENFORCEMENT ACAD				
ASSETS				
Cash and cash equivalents	\$ 5,992	\$ 78,969	\$ 79,051	\$ 5,910
LIABILITIES				
Due to other governments	\$ 5,992	\$ 78,969	\$ 79,051	\$ 5,910
FAMILY INTERVENTION				
ASSETS				
Cash and cash equivalents	\$ 897	\$ 8,879	\$ 8,983	\$ 793
LIABILITIES				
Due to other governments	\$ 897	\$ 8,879	\$ 8,983	\$ 793
VICTIMS OF DOMESTIC VIOLENCE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 7,831	\$ 5,205	\$ 2,626
LIABILITIES				
Due to other governments	\$ -	\$ 7,831	\$ 5,205	\$ 2,626

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
HORSE / MULES PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 983	\$ 983	\$ 1,966	\$ -
LIABILITIES				
Due to other governments	\$ 983	\$ 983	\$ 1,966	\$ -
SHEEP/GOATS PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 16	\$ 15	\$ 31	\$ -
LIABILITIES				
Due to other governments	\$ 16	\$ 15	\$ 31	\$ -
UNIVERSITY MILLAGE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 785,978	\$ 772,827	\$ 13,151
Taxes and assessments receivable	212,606	975,819	1,146,362	42,063
Total assets	<u>\$ 212,606</u>	<u>\$ 1,761,797</u>	<u>\$ 1,919,189</u>	<u>\$ 55,214</u>
LIABILITIES				
Short-term payables	\$ -	\$ -	\$ -	\$ -
Due to other funds	2,688	-	2,688	-
Due to other governments	209,918	1,993,109	2,147,813	55,214
Total liabilities	<u>\$ 212,606</u>	<u>\$ 1,993,109</u>	<u>\$ 2,150,501</u>	<u>\$ 55,214</u>
UNIVERSITY MILL - NON LEVY				
ASSETS				
Cash and cash equivalents	\$ 203	\$ 3,078	\$ 2,929	\$ 352
LIABILITIES				
Due to other governments	\$ 203	\$ 3,078	\$ 2,929	\$ 352
TAX INCREMENT DISTRICT UNIVERSITY				
ASSETS				
Cash and cash equivalents	\$ 635	\$ 5,434	\$ 6,069	\$ -
Taxes and assessments receivable	2,462	11,027	13,329	160
Total assets	<u>\$ 3,097</u>	<u>\$ 16,461</u>	<u>\$ 19,398</u>	<u>\$ 160</u>
LIABILITIES				
Due to other funds	-	17	-	17
Due to other governments	3,097	186,854	189,808	143
Total liabilities	<u>\$ 3,097</u>	<u>\$ 186,871</u>	<u>\$ 189,808</u>	<u>\$ 160</u>
STATE EQUALIZATION AID AV TAX				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5,258,792	\$ 5,171,119	\$ 87,673
Taxes and assessments receivable	510,799	5,619,749	5,850,131	280,417
Total assets	<u>\$ 510,799</u>	<u>\$ 10,878,541</u>	<u>\$ 11,021,250</u>	<u>\$ 368,090</u>
LIABILITIES				
Due to other funds	\$ 14,208	\$ -	\$ 14,208	\$ -
Due to other governments	496,591	15,100,535	15,229,036	368,090
Total liabilities	<u>\$ 510,799</u>	<u>\$ 15,100,535</u>	<u>\$ 15,243,244</u>	<u>\$ 368,090</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
STATE EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 1,356	\$ 20,500	\$ 19,518	\$ 2,338
LIABILITIES				
Due to other governments	\$ 1,356	\$ 20,500	\$ 19,518	\$ 2,338
ELEMENTARY EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 4,441	\$ 4,333,524	\$ 4,265,635	\$ 72,330
Taxes and assessments receivable	419,850	4,639,260	4,827,766	231,344
Total assets	<u>\$ 424,291</u>	<u>\$ 8,972,784</u>	<u>\$ 9,093,401</u>	<u>\$ 303,674</u>
LIABILITIES				
Due to other funds	\$ 11,163	-	\$ 11,163	-
Due to other governments	413,128	12,450,808	12,560,262	303,674
Total liabilities	<u>\$ 424,291</u>	<u>\$ 12,450,808</u>	<u>\$ 12,571,425</u>	<u>\$ 303,674</u>
ELEMENTARY EQUALIZATION NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 787	\$ 42,512	\$ 41,370	\$ 1,929
Taxes and assessments receivable	11,832	-	11,832	-
Total assets	<u>\$ 12,619</u>	<u>\$ 42,512</u>	<u>\$ 53,202</u>	<u>\$ 1,929</u>
LIABILITIES				
Due to other governments	\$ 12,619	\$ 42,512	\$ 53,202	\$ 1,929
HIGH SCHOOL EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 2,693	\$ 2,892,353	\$ 2,846,826	\$ 48,220
Taxes and assessments receivable	291,535	3,135,193	3,272,499	154,229
Total assets	<u>\$ 294,228</u>	<u>\$ 6,027,546</u>	<u>\$ 6,119,325</u>	<u>\$ 202,449</u>
LIABILITIES				
Due to other funds	\$ 6,769	-	\$ 6,769	-
Due to other governments	287,459	6,027,546	6,112,556	202,449
Total liabilities	<u>\$ 294,228</u>	<u>\$ 6,027,546</u>	<u>\$ 6,119,325</u>	<u>\$ 202,449</u>
HIGH SCHOOL EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 525	\$ 25,008	\$ 24,247	\$ 1,286
LIABILITIES				
Due to other governments	\$ 525	\$ 25,008	\$ 24,247	\$ 1,286
VO-TECH MILLAGE AV TAX				
ASSETS				
Cash and cash equivalents	\$ 428	\$ 197,207	\$ 194,249	\$ 3,386
Taxes and assessments receivable	19,856	211,323	220,660	10,519
Total assets	<u>\$ 20,284</u>	<u>\$ 408,530</u>	<u>\$ 414,909</u>	<u>\$ 13,905</u>
LIABILITIES				
Due to other funds	\$ 1,076	-	\$ 1,076	-
Due to other governments	19,208	569,759	575,062	13,905
Total liabilities	<u>\$ 20,284</u>	<u>\$ 569,759</u>	<u>\$ 576,138</u>	<u>\$ 13,905</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
VO-TECH MILLAGE - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 51	\$ 761	\$ 726	\$ 86
LIABILITIES				
Due to other governments	\$ 51	\$ 761	\$ 726	\$ 86
MONTANA LAND INFORMATION				
ASSETS				
Cash and cash equivalents	\$ 4,934	\$ 65,640	\$ 68,365	\$ 2,209
Short-term receivables	(622)	42,938	43,022	(706)
Total assets	<u>\$ 4,312</u>	<u>\$ 108,578</u>	<u>\$ 111,387</u>	<u>\$ 1,503</u>
LIABILITIES				
Due to other governments	<u>\$ 4,312</u>	<u>\$ 108,578</u>	<u>\$ 111,387</u>	<u>\$ 1,503</u>
FOREST FIRE				
ASSETS				
Cash and cash equivalents	\$ 20	\$ 21,415	\$ 21,414	\$ 21
Taxes and assessments receivable	414	21,265	21,295	384
Total assets	<u>\$ 434</u>	<u>\$ 42,680</u>	<u>\$ 42,709</u>	<u>\$ 405</u>
LIABILITIES				
Due to other governments	<u>\$ 434</u>	<u>\$ 63,051</u>	<u>\$ 63,080</u>	<u>\$ 405</u>
SCHOOL DISTRICT #1				
ASSETS				
Cash and cash equivalents	\$ 1,704,049	\$ 28,560,971	\$ 26,234,971	\$ 4,030,049
Taxes and assessments receivable	2,391,884	22,013,431	22,784,662	1,620,653
Total assets	<u>\$ 4,095,933</u>	<u>\$ 50,574,402</u>	<u>\$ 49,019,633</u>	<u>\$ 5,650,702</u>
LIABILITIES				
Due to other governments	<u>\$ 4,095,933</u>	<u>\$ 65,264,475</u>	<u>\$ 63,709,706</u>	<u>\$ 5,650,702</u>
SCHOOL DISTRICT #3				
ASSETS				
Cash and cash equivalents	\$ 505,821	\$ 4,224,472	\$ 4,581,180	\$ 149,113
Taxes and assessments receivable	117,874	1,490,928	1,527,465	81,337
Total assets	<u>\$ 623,695</u>	<u>\$ 5,715,400</u>	<u>\$ 6,108,645</u>	<u>\$ 230,450</u>
LIABILITIES				
Due to other governments	<u>\$ 623,695</u>	<u>\$ 4,839,550</u>	<u>\$ 5,232,795</u>	<u>\$ 230,450</u>
SCHOOL DISTRICT #5				
ASSETS				
Cash and cash equivalents	\$ 757,349	\$ 3,429,227	\$ 4,012,920	\$ 173,656
Taxes and assessments receivable	87,014	756,824	765,765	78,073
Total assets	<u>\$ 844,363</u>	<u>\$ 4,186,051</u>	<u>\$ 4,778,685</u>	<u>\$ 251,729</u>
LIABILITIES				
Due to other governments	<u>\$ 844,363</u>	<u>\$ 4,839,550</u>	<u>\$ 5,432,184</u>	<u>\$ 251,729</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance</u> <u>June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2012</u>
SCHOOL DISTRICT #29				
ASSETS				
Cash and cash equivalents	\$ 773,709	\$ 3,749,636	\$ 4,308,982	\$ 214,363
Taxes and assessments receivable	117,993	1,494,255	1,480,746	131,502
Total assets	<u>\$ 891,702</u>	<u>\$ 5,243,891</u>	<u>\$ 5,789,728</u>	<u>\$ 345,865</u>
LIABILITIES				
Due to other governments	<u>\$ 891,702</u>	<u>\$ 6,494,324</u>	<u>\$ 7,040,161</u>	<u>\$ 345,865</u>
SCHOOL DISTRICT #55				
ASSETS				
Cash and cash equivalents	\$ 944,616	\$ 4,051,125	\$ 4,816,686	\$ 179,055
Taxes and assessments receivable	73,860	1,118,549	1,098,329	94,080
Total assets	<u>\$ 1,018,476</u>	<u>\$ 5,169,674</u>	<u>\$ 5,915,015</u>	<u>\$ 273,135</u>
LIABILITIES				
Due to other governments	<u>\$ 1,018,476</u>	<u>\$ 1,610,182</u>	<u>\$ 2,355,523</u>	<u>\$ 273,135</u>
SCHOOL DISTRICT #74				
ASSETS				
Cash and cash equivalents	\$ 258,163	\$ 848,321	\$ 1,048,758	\$ 57,726
Taxes and assessments receivable	50,507	286,959	299,117	38,349
Total assets	<u>\$ 308,670</u>	<u>\$ 1,135,280</u>	<u>\$ 1,347,875</u>	<u>\$ 96,075</u>
LIABILITIES				
Due to other governments	<u>\$ 308,670</u>	<u>\$ 1,610,182</u>	<u>\$ 1,822,777</u>	<u>\$ 96,075</u>
SCHOOL DISTRICT #85				
ASSETS				
Cash and cash equivalents	\$ 195,564	\$ 848,321	\$ 982,796	\$ 61,089
Taxes and assessments receivable	47,201	220,985	241,605	26,581
Total assets	<u>\$ 242,765</u>	<u>\$ 1,069,306</u>	<u>\$ 1,224,401</u>	<u>\$ 87,670</u>
LIABILITIES				
Due to other governments	<u>\$ 242,765</u>	<u>\$ 1,209,535</u>	<u>\$ 1,364,630</u>	<u>\$ 87,670</u>
SCHOOL DISTRICT #95				
ASSETS				
Cash and cash equivalents	\$ 14,286	\$ 115,325	\$ 123,175	\$ 6,436
Taxes and assessments receivable	3,951	51,652	54,440	1,163
Total assets	<u>\$ 18,237</u>	<u>\$ 166,977</u>	<u>\$ 177,615</u>	<u>\$ 7,599</u>
LIABILITIES				
Due to other governments	<u>\$ 18,237</u>	<u>\$ 206,136</u>	<u>\$ 216,774</u>	<u>\$ 7,599</u>
HIGH SCHOOL TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 185,991	\$ 438,059	\$ 612,008	\$ 12,042
Taxes and assessments receivable	61,694	392,184	414,668	39,210
Total assets	<u>\$ 247,685</u>	<u>\$ 830,243</u>	<u>\$ 1,026,676</u>	<u>\$ 51,252</u>
LIABILITIES				
Due to other governments	<u>\$ 247,685</u>	<u>\$ 1,089,134</u>	<u>\$ 1,285,567</u>	<u>\$ 51,252</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
HIGH SCHOOL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 202,632	\$ 2,955,985	\$ 3,156,469	\$ 2,148
Taxes and assessments receivable	184,978	1,802,198	1,845,250	141,926
Total assets	<u>\$ 387,610</u>	<u>\$ 4,758,183</u>	<u>\$ 5,001,719</u>	<u>\$ 144,074</u>
LIABILITIES				
Due to other governments	<u>\$ 387,610</u>	<u>\$ 6,076,476</u>	<u>\$ 6,320,012</u>	<u>\$ 144,074</u>
ELEMENTARY RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 418,881	\$ 5,393,031	\$ 5,807,916	\$ 3,996
Taxes and assessments receivable	310,734	3,337,226	3,385,019	262,941
Total assets	<u>\$ 729,615</u>	<u>\$ 8,730,257</u>	<u>\$ 9,192,935</u>	<u>\$ 266,937</u>
LIABILITIES				
Due to other governments	<u>\$ 729,615</u>	<u>\$ 11,285,743</u>	<u>\$ 11,748,421</u>	<u>\$ 266,937</u>
AIRPORT TID CITY OF GF				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,718	\$ 4,718	\$ -
Taxes and assessments receivable	(7,027)	19,025	12,112	(114)
Total assets	<u>\$ (7,027)</u>	<u>\$ 23,743</u>	<u>\$ 16,830</u>	<u>\$ (114)</u>
LIABILITIES				
Due to other funds	\$ -	\$ 75		\$ 75
Due to other governments	(7,098)	27,179	20,270	(189)
Total liabilities	<u>\$ 20,284</u>	<u>\$ 27,254</u>	<u>\$ 20,270</u>	<u>\$ (114)</u>
SWIMMING POOL				
ASSETS				
Cash and cash equivalents	\$ 2,218	\$ 286,319	\$ 278,711	\$ 9,826
Taxes and assessments receivable	114,251	382,257	471,322	25,186
Total assets	<u>\$ 116,469</u>	<u>\$ 668,576</u>	<u>\$ 750,033</u>	<u>\$ 35,012</u>
LIABILITIES				
Due to other governments	<u>\$ 116,469</u>	<u>\$ 649,316</u>	<u>\$ 730,773</u>	<u>\$ 35,012</u>
SOCCER MILL LEVY				
ASSETS				
Cash and cash equivalents	\$ 1,426	\$ 196,461	\$ 191,159	\$ 6,728
Taxes and assessments receivable	58,307	245,285	287,211	16,381
Total assets	<u>\$ 59,733</u>	<u>\$ 441,746</u>	<u>\$ 478,370</u>	<u>\$ 23,109</u>
LIABILITIES				
Due to other governments	<u>\$ 59,733</u>	<u>\$ 483,751</u>	<u>\$ 520,375</u>	<u>\$ 23,109</u>
PERMISSIVE LEVY GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 9,094	\$ 1,186,629	\$ 1,155,240	\$ 40,483
Taxes and assessments receivable	247,155	1,374,758	1,523,713	98,200
Total assets	<u>\$ 256,249</u>	<u>\$ 2,561,387</u>	<u>\$ 2,678,953</u>	<u>\$ 138,683</u>
LIABILITIES				
Due to other governments	<u>\$ 256,249</u>	<u>\$ 3,129,951</u>	<u>\$ 3,247,517</u>	<u>\$ 138,683</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance</u> <u>June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2012</u>
CITY OF GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 576,975	\$ 20,082,927	\$ 20,003,204	\$ 656,698
Taxes and assessments receivable	1,162,559	21,066,912	20,807,214	1,422,257
Total assets	<u>\$ 1,739,534</u>	<u>\$ 41,149,839</u>	<u>\$ 40,810,418</u>	<u>\$ 2,078,955</u>
LIABILITIES				
Due to other governments	<u>\$ 1,739,534</u>	<u>\$ 57,071,789</u>	<u>\$ 56,732,368</u>	<u>\$ 2,078,955</u>
GREAT FALLS FIRE BALANCES				
ASSETS				
Cash and cash equivalents	\$ 4,641	\$ 186,313	\$ 183,561	\$ 7,393
Taxes and assessments receivable	13,952	277,388	272,386	18,954
Total assets	<u>\$ 18,593</u>	<u>\$ 463,701</u>	<u>\$ 455,947</u>	<u>\$ 26,347</u>
LIABILITIES				
Due to other governments	<u>\$ 18,593</u>	<u>\$ 548,405</u>	<u>\$ 540,651</u>	<u>\$ 26,347</u>
TOWN OF BELT				
ASSETS				
Cash and cash equivalents	\$ 4,491	\$ 117,279	\$ 115,079	\$ 6,691
Taxes and assessments receivable	11,981	121,098	120,047	13,032
Total assets	<u>\$ 16,472</u>	<u>\$ 238,377</u>	<u>\$ 235,126</u>	<u>\$ 19,723</u>
LIABILITIES				
Due to other governments	<u>\$ 16,472</u>	<u>\$ 317,160</u>	<u>\$ 313,909</u>	<u>\$ 19,723</u>
PERMISSIVE MEDICAL LEVY - CASCADE				
ASSETS				
Cash and cash equivalents	\$ 731	\$ 13,381	\$ 12,386	\$ 1,726
Taxes and assessments receivable	723	14,800	14,576	947
Total assets	<u>\$ 1,454</u>	<u>\$ 28,181</u>	<u>\$ 26,962</u>	<u>\$ 2,673</u>
LIABILITIES				
Due to other governments	<u>\$ 1,454</u>	<u>\$ 38,049</u>	<u>\$ 36,830</u>	<u>\$ 2,673</u>
TOWN OF CASCADE				
ASSETS				
Cash and cash equivalents	\$ 11,530	\$ 81,702	\$ 84,125	\$ 9,107
Taxes and assessments receivable	11,063	86,592	91,601	6,054
Total assets	<u>\$ 22,593</u>	<u>\$ 168,294</u>	<u>\$ 175,726</u>	<u>\$ 15,161</u>
LIABILITIES				
Due to other governments	<u>\$ 22,593</u>	<u>\$ 188,250</u>	<u>\$ 195,682</u>	<u>\$ 15,161</u>
TOWN OF NEIHART				
ASSETS				
Cash and cash equivalents	\$ 207	\$ 27,756	\$ 26,509	\$ 1,454
Taxes and assessments receivable	3,026	25,921	26,514	2,433
Total assets	<u>\$ 3,233</u>	<u>\$ 53,677</u>	<u>\$ 53,023</u>	<u>\$ 3,887</u>
LIABILITIES				
Due to other governments	<u>\$ 3,233</u>	<u>\$ 75,721</u>	<u>\$ 75,067</u>	<u>\$ 3,887</u>

Cascade County, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2012

	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
MANCHESTER TID				
ASSETS				
Cash and cash equivalents	\$ 30,135	\$ 33,203	\$ 42	\$ 63,296
Taxes and assessments receivable	-	34,663	34,338	325
Total assets	<u>\$ 30,135</u>	<u>\$ 67,866</u>	<u>\$ 34,380</u>	<u>\$ 63,621</u>
LIABILITIES				
Due to other governments	<u>\$ 30,135</u>	<u>\$ 99,812</u>	<u>\$ 66,326</u>	<u>\$ 63,621</u>
REFUNDS				
ASSETS				
Cash and cash equivalents	\$ 2	\$ 6,793	\$ 6,795	\$ -
Other receivables	-	15,725	-	15,725
Due from other funds	\$ 14,767	\$ 6,796	\$ 21,563	-
Total assets	<u>\$ 14,769</u>	<u>\$ 29,314</u>	<u>\$ 28,358</u>	<u>\$ 15,725</u>
LIABILITIES				
Short-term payables	<u>\$ 14,769</u>	<u>\$ 7,752</u>	<u>\$ 6,796</u>	<u>\$ 15,725</u>
INTEREST INVESTMENT				
ASSETS				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 51,750</u>	<u>\$ 51,750</u>	<u>\$ -</u>
LIABILITIES				
Short-term payables	<u>\$ -</u>	<u>\$ 51,750</u>	<u>\$ 51,750</u>	<u>\$ -</u>
ENTITLEMENT LEVY CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,304,719	\$ 2,304,719	\$ -
Taxes and assessments receivable	156,938	1,753,065	1,778,125	131,878
Total assets	<u>\$ 156,938</u>	<u>\$ 4,057,784</u>	<u>\$ 4,082,844</u>	<u>\$ 131,878</u>
LIABILITIES				
Short-term payables	\$ 153,207	\$ 3,515,545	\$ 3,668,752	\$ -
Due to other governments	3,731	2,117,080	1,988,933	131,878
Total liabilities	<u>\$ 156,938</u>	<u>\$ 5,632,625</u>	<u>\$ 5,657,685</u>	<u>\$ 131,878</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 11,360,526	\$ 112,740,470	\$ 115,924,355	\$ 8,176,641
Taxes and assessments receivable	6,931,969	79,023,984	80,627,100	5,328,853
Other receivables	96,675	58,663	91,931	63,407
Tax deed land	48,388	-	-	48,388
Due from other funds	50,741	8,579	57,537	1,783
Total assets	<u>\$ 18,488,299</u>	<u>\$ 191,831,696</u>	<u>\$ 196,700,923</u>	<u>\$ 13,619,072</u>
LIABILITIES				
Short-term payables	\$ 2,357,732	\$ 16,186,753	\$ 17,196,983	\$ 1,347,502
Due to other funds	35,975	1,783	35,975	1,783
Due to other governments	16,094,593	219,918,638	223,743,444	12,269,787
Total liabilities	<u>\$ 18,488,300</u>	<u>\$ 236,107,174</u>	<u>\$ 240,976,402</u>	<u>\$ 13,619,072</u>



STATISTICAL SECTION

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

Contents	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	280
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	285
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.	289
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.	293
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.	295

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	32,907,686
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	417,045
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	9,814,495
Total governmental activities net assets	<u>\$ 25,118,056</u>	<u>\$ 27,758,548</u>	<u>\$ 29,514,381</u>	<u>\$ 29,928,201</u>	<u>\$ 30,198,415</u>	<u>\$ 37,615,128</u>	<u>\$ 37,724,343</u>	<u>\$ 39,930,465</u>	<u>\$ 40,683,901</u>	<u>43,139,226</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 9,182,747	\$ 8,735,413	\$ 8,825,467	\$ 8,738,006	\$ 8,527,192	\$ 8,282,185	\$ 7,745,831	\$ 7,645,326	\$ 8,813,094	8,277,206
Restricted	159,115	159,115	-	-	-	-	-	-	15,288	7,259
Unrestricted	232,125	290,940	228,939	(133,054)	(16,599)	(58,066)	(332,279)	(527,164)	(2,366,616)	(2,615,001)
Total business-type activities net assets	<u>\$9,573,987</u>	<u>\$9,185,468</u>	<u>\$9,054,406</u>	<u>\$8,604,952</u>	<u>\$ 8,510,593</u>	<u>\$ 8,224,119</u>	<u>\$ 7,413,552</u>	<u>\$ 7,118,162</u>	<u>\$ 6,461,766</u>	<u>5,669,464</u>
Primary government										
Invested in capital assets, net of related debt	\$ 21,545,671	\$ 20,715,571	\$ 22,839,724	\$ 22,643,133	\$ 29,226,963	\$ 32,184,900	\$ 32,184,900	\$ 32,184,900	\$ 38,994,566	40,670,317
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	424,304
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	7,714,069
Total primary government net assets	<u>\$34,692,043</u>	<u>\$36,944,016</u>	<u>\$38,568,787</u>	<u>\$38,533,153</u>	<u>\$ 38,709,008</u>	<u>\$ 45,839,247</u>	<u>\$ 45,839,247</u>	<u>\$ 45,839,247</u>	<u>\$ 47,145,667</u>	<u>48,808,690</u>

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	\$ 7,331,563
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	13,348,006
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	5,652,788
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	5,410,249
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	2,379,830
Culture and recreation	554,713	464,432	455,192	449,212	471,825	586,395	649,725	617,687	603,265	522,055
Housing and community development	133,284	215,894	146,645	169,507	211,696	288,721	323,017	293,170	445,624	259,613
Conservation of natural resources	41,889	36,539	39,300	40,334	41,137	29,786	26,898	21,908	73,856	64,920
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	278,355
Total governmental activities expenses	<u>24,509,720</u>	<u>24,973,082</u>	<u>27,339,037</u>	<u>29,506,389</u>	<u>29,043,335</u>	<u>31,543,298</u>	<u>35,834,696</u>	<u>33,777,407</u>	<u>35,039,000</u>	<u>35,247,379</u>
Business-type activities:										
Montana ExpoPark	541,975	3,431,450	3,727,867	4,241,001	4,169,841	4,128,383	4,391,617	3,862,529	3,859,427	3,905,948
Solid Waste	1,264,564	513,105	535,224	602,413	621,729	645,919	817,370	832,258	1,010,212	982,260
Water Operating	-	-	41,318	41,057	47,150	47,944	46,120	37,154	46,250	50,531
Total business-type activities expenses	<u>1,806,539</u>	<u>3,944,555</u>	<u>4,304,409</u>	<u>4,884,471</u>	<u>4,838,720</u>	<u>4,822,246</u>	<u>5,255,107</u>	<u>4,731,941</u>	<u>4,915,889</u>	<u>4,938,739</u>
Total primary government expenses	<u>\$ 26,316,259</u>	<u>\$ 28,917,637</u>	<u>\$ 31,643,446</u>	<u>\$ 34,390,860</u>	<u>\$ 33,882,055</u>	<u>\$ 36,365,544</u>	<u>\$ 41,089,803</u>	<u>\$ 38,509,348</u>	<u>\$ 39,954,889</u>	<u>\$ 40,186,118</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,967,255	\$ 1,273,134	\$ 1,739,886	\$ 2,205,400	\$ 1,364,391	\$ 1,280,061	\$ 1,206,610	\$ 1,127,404	\$ 1,163,908	\$ 1,183,393
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	6,283,566
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	2,396,987
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	5,816,036
Capital grants and contributions	59,776	14,559	350,930	187,776	-	480,752	8,087	943,010	497,530	1,289,168
Total governmental activities program revenue	<u>11,348,935</u>	<u>12,237,965</u>	<u>13,863,915</u>	<u>14,567,199</u>	<u>13,041,518</u>	<u>14,062,893</u>	<u>16,290,549</u>	<u>16,446,393</u>	<u>16,819,329</u>	<u>16,969,150</u>
Business-type activities:										
Charges for services:										
Montana ExpoPark	397,755	2,131,573	2,372,768	2,565,013	2,800,188	2,574,699	2,806,384	2,442,666	2,401,676	1,933,012
Solid Waste	467,013	591,176	511,325	479,519	532,013	572,766	695,344	976,484	847,347	847,481
Water Operating	-	-	49,901	50,974	51,839	53,371	48,127	47,957	47,160	49,304
Capital grants and contributions	-	-	-	-	-	-	-	224,448	14,306	-
Total business-type activities program revenues	<u>864,768</u>	<u>2,722,749</u>	<u>2,933,994</u>	<u>3,095,506</u>	<u>3,384,040</u>	<u>3,200,836</u>	<u>3,549,855</u>	<u>3,691,555</u>	<u>3,310,489</u>	<u>2,829,797</u>
Total primary government program revenues	<u>12,213,703</u>	<u>\$ 14,960,714</u>	<u>\$ 16,797,909</u>	<u>\$ 17,662,705</u>	<u>\$ 16,425,558</u>	<u>17,263,729</u>	<u>\$19,840,404</u>	<u>\$20,137,948</u>	<u>\$ 20,129,818</u>	<u>19,798,947</u>
Net (expense)/revenue										
Governmental activities	\$ (13,160,785)	\$ (12,735,117)	\$ (13,475,122)	\$ (14,939,190)	\$ (16,001,817)	\$ (17,480,405)	\$ (19,544,147)	\$ (17,331,014)	\$ (18,219,671)	\$ (18,198,728)
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)	(2,108,943)
Total primary government net expense	<u>\$ (14,102,556)</u>	<u>\$ (13,956,923)</u>	<u>\$ (14,845,537)</u>	<u>\$ (16,728,155)</u>	<u>\$ (17,456,497)</u>	<u>\$ (19,101,815)</u>	<u>\$ (21,249,399)</u>	<u>\$ (18,371,400)</u>	<u>\$ (19,825,071)</u>	<u>\$ (20,307,671)</u>

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities:										
Property taxes	\$ 12,512,335	\$ 14,393,031	\$ 14,697,398	\$ 14,639,702	\$ 15,475,146	\$ 20,290,722	\$ 18,621,672	\$ 18,561,647	\$ 18,908,483	\$ 19,904,643
Licenses and permits	118,440	-	-	-	-	-	-	1,058,262	6,586	28,325
Intergovernmental	5,365,248	1,120,614	774,147	600,416	513,486	552,159	1,256,786	59,225	1,148,397	1,211,621
Investment earnings	259,047	131,616	337,320	617,448	826,626	606,848	198,436	238,794	73,708	45,698
Miscellaneous	542,768	559,905	622,346	826,409	814,500	875,645	397,273	363,924	473,789	392,371
Contribution of fixed assets	-	-	-	-	-	-	-	-	-	(136,496)
Transfers	(797,390)	(829,557)	(1,225,887)	(1,330,970)	(1,357,289)	(1,318,052)	(776,369)	(744,715)	(948,982)	(792,109)
Total governmental activities	18,000,448	15,375,609	15,205,324	15,353,005	16,272,469	21,007,322	19,697,798	19,537,137	\$ 19,661,981	20,654,053
Business-type activities:										
Property taxes	-	-	-	-	-	-	-	-	-	442
Investment earnings	2,829	3,730	13,466	8,523	9,505	8,850	5,430	281	189	116
Gain on sale of assets	-	-	-	18	556	-	-	-	(167)	-
Miscellaneous	-	-	-	-	-	1,004	112,887	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	136,496
Transfers	9,939,813	829,557	1,225,887	1,330,970	1,357,289	1,318,052	776,369	744,715	948,982	792,109
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	929,163
Total primary government	27,943,090	\$ 16,208,896	\$ 16,444,677	\$ 16,692,516	\$17,639,819	\$22,335,228	\$20,592,484	\$ 20,282,133	\$ 20,610,985	21,583,216
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	\$ 2,455,325
Business-type activities	9,000,871	(388,519)	(131,062)	(449,454)	(87,330)	(293,504)	(810,566)	(295,390)	(656,396)	792,300
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	\$ 3,247,625

Source Documents in CAFR Reports
Statement of Revenues, Expenses & Chngs in Fund Net Assets Proprietary Funds
Statement of Revenues, Expenses & Chngs in Fund Balances Governmental Funds
Change in Net Assets Statement and Reconciliation of the Statement of Revenues, Expenditures, & Changes Proofs figures
Information derived from Statement of Activities

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	990,389	872,743	916,458
Assigned	-	-	-	-	-	-	-	430,638	336,905	541,521
Unassigned	<u>2,445,623</u>	<u>4,128,239</u>	<u>3,891,536</u>	<u>3,413,087</u>	<u>3,313,091</u>	<u>2,518,066</u>	<u>3,313,091</u>	<u>288,885</u>	<u>435,636</u>	<u>458,198</u>
Total General Fund	<u>\$ 2,445,623</u>	<u>\$ 4,128,239</u>	<u>\$ 3,891,536</u>	<u>\$ 3,413,087</u>	<u>\$ 3,313,091</u>	<u>\$ 2,518,066</u>	<u>\$ 3,313,091</u>	<u>\$ 1,709,912</u>	<u>\$ 1,645,284</u>	<u>\$ 1,916,177</u>
All other governmental funds										
Nonspendable reported in:										
Special revenue funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,036	\$ 220,430	193,224
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Restricted reported in:										
Special revenue funds	-	-	-	-	-	-	-	672,751	190,082	207,611
Debt service funds	-	-	-	-	-	-	-	19,707	17,555	209,436
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Committed reported in:										
Special revenue funds	-	-	-	-	-	-	-	1,840,745	2,059,342	2,486,855
Debt service funds	-	-	-	-	-	-	-	-	137,147	77,456
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	3,214,160
Debt service funds	660,779	1,097,448	522,217	614,746	277,742	831,068	277,742	561,869	395,865	168,939
Capital projects funds	14,957	15,671	818,635	2,029,777	1,212,484	1,028,305	1,212,484	821,404	1,076,755	1,063,357
Unassigned reported in:										
Special revenue funds	8,189,647	7,689,967	-	-	-	-	-	(2,660,825)	(932,639)	(878,672)
Debt service funds	-	-	-	-	-	-	-	-	(5,039)	-
Capital projects funds	<u>907,111</u>	<u>1,043,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(88,564)</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 9,772,494</u>	<u>\$ 9,846,675</u>	<u>\$ 8,770,724</u>	<u>\$ 8,885,414</u>	<u>\$ 5,454,666</u>	<u>\$ 5,507,900</u>	<u>\$ 5,454,666</u>	<u>\$ 3,332,942</u>	<u>\$ 5,296,234</u>	<u>\$ 6,742,366</u>
Total Governmental Funds	<u>\$ 12,218,117</u>	<u>\$ 13,974,914</u>	<u>\$ 12,662,260</u>	<u>\$ 12,298,501</u>	<u>\$ 8,767,757</u>	<u>\$ 8,025,966</u>	<u>\$ 8,767,757</u>	<u>\$ 5,042,854</u>	<u>\$ 6,941,518</u>	<u>\$ 8,658,543</u>

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

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Taxes and Special Assessments	\$ 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	12,612,422
Licenses and permits	118,440	98,986	114,237	112,355	105,429	102,560	93,651	125,950	125,307	18,573
Intergovernmental	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	1,816,933
Charges for services	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	5,934,746
Fines	454,054	445,686	500,217	519,944	503,103	1,411,362	476,136	399,344	406,848	375,460
Investment earnings	259,047	120,352	298,344	516,215	679,334	615,777	140,863	22,919	38,987	7,451
Miscellaneous	542,768	559,905	654,797	826,409	815,700	1,556,709	1,052,588	696,109	1,005,942	108,838
Internal Services	-	49,439	6,738	36,872	40,648	34,288	48,557	48,129	67,591	40,709
Total revenues	<u>25,272,000</u>	<u>28,570,452</u>	<u>29,802,974</u>	<u>31,236,385</u>	<u>31,170,536</u>	<u>42,154,633</u>	<u>36,588,354</u>	<u>36,031,606</u>	<u>38,697,481</u>	<u>20,915,132</u>
Expenditures										
General government	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	6,139,993
Public Safety	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	10,298,712
Public Works	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	2,151,633
Public Health	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	1,844,440	1,791,179	1,829,921	2,006,018	2,059,111	2,229,225	2,387,004	2,522,574	2,475,315	82,074
Culture and Recreation	559,248	464,395	456,482	448,690	470,388	3,719,144	637,605	506,637	581,268	-
Housing and Community Development	133,084	215,353	149,547	170,999	209,640	272,992	294,663	270,972	413,355	-
Conservation of Natural Resources	42,189	36,449	40,524	40,745	40,829	28,853	25,194	21,215	71,109	-
Micellaneous	495,454	300,511	329,851	307,231	296,270	1,688,191	389,373	408,918	540,529	104,220
Capital Outlay	1,013,302	673,982	1,303,344	643,296	1,771,017	923,758	3,637,986	1,328,394	1,132,104	16,117
Debt Service										
Principal	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	252,141
Interest	755,096	714,929	665,367	472,174	436,828	385,199	327,470	349,699	267,185	36,172
Total expenditures	<u>25,749,465</u>	<u>26,654,784</u>	<u>29,776,543</u>	<u>30,471,727</u>	<u>32,539,021</u>	<u>37,770,630</u>	<u>39,799,130</u>	<u>36,821,678</u>	<u>35,156,965</u>	<u>19,081,062</u>
Excess of revenues over (under) expenditures	<u>(477,465)</u>	<u>1,915,668</u>	<u>26,431</u>	<u>764,658</u>	<u>(1,368,485)</u>	<u>4,384,003</u>	<u>(3,210,776)</u>	<u>(790,072)</u>	<u>3,540,516</u>	<u>1,834,070</u>
Other financing sources (uses)										
Transfers in	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	1,338,092
Transfers out	(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)	(1,954,794)
Proceeds from refunding bonds	-	-	-	6,410,000	-	-	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	(6,489,473)	-	-	-	-	-	-
Proceeds from Loans / Capital leases	36,350	935,357	-	318,332	-	-	1,731,557	1,127,337	211,127	3,357,434
Sale of capital assets	42,381	1,042	11,170	9,341	1,279	-	-	-	203,854	-
Total other financing sources (uses)	<u>(718,659)</u>	<u>(158,871)</u>	<u>(1,364,716)</u>	<u>(1,128,422)</u>	<u>(1,457,319)</u>	<u>-</u>	<u>762,645</u>	<u>359,958</u>	<u>(858,234)</u>	<u>2,740,732</u>
Net change in fund balances	\$ (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	4,574,802
Debt service as a percentage of noncapital expenditures	7.57%	10.70%	8.07%	5.82%	10.24%	8.64%	8.98%	6.61%	5.05%	1.51%

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

Fiscal Year Ended June 30	Real Property		Personal Property		Mobile Homes		Total Property		Ratio of Taxable Assessed Value to Total Market	Direct Mills Applied
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value		
	2003	2,738,384,249	102,803,614	98,746,451	2,976,526	34,686,245	1,046,144	2,871,816,945		
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
2012	4,037,449,514	127,967,723	118,426,375	4,210,702	26,462,613	729,025	4,182,338,502	132,907,450	3.18%	169.12

Source: CSA Tax Program
Treasurer Office

**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
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
2012	158.99	10.13	169.12	200.10	112.01	88.61	183.24	19.09	180.11	213.56	366.43	217.09	330.59	300.59	250.70

Overlapping Governments											Total Mills
Fiscal Year	Deep Creek School District	Rural Fire Control 16 Districts	Belt Rural Fire	Black Eagle Fire #1 District	Black Eagle Sewer District #24	Sun River Cemetery	Soil and Water Conservation	West Great Falls Flood Control State	State	State	
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
2012	173.90	100.00	20.00	16.48	36.87	3.30	2.17	37.30	141.72		3,162.98

**CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2012 and TEN YEARS AGO**

<u>Taxpayer</u>	<u>2012</u>			<u>2003</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
PP&L Montana LLC	16,613,315	1	12.11%	9,259,499	1	8.44%
Northwestern Energy LLC	10,721,647	2	7.81%	5,178,510	2	4.72%
Burlington Northern Santa Fe Railroad	2,579,276	3	1.88%	1,436,272	5	1.31%
Southern Montana Electric G & T Coop	2,095,440	4	1.53%	2,490,798	3	2.27%
Qwest Corporation	2,073,621	5	1.51%	-		
Montana Refining Co.	2,041,037	6	1.49%	-		
Bresnan Communications	1,491,448	7	1.09%	-		
Great Falls Gas Co.	814,233	8	0.59%	-		
Front Range Pipe Line LLC	774,559	9	0.56%	924,929	6	0.84%
Verizon Wireless	764,989	10	0.56%	1,141,887	4	1.04%
Holiday Village Partners LLC	704,202	11	0.51%	-		
Pasta Montana LLC	602,529	12	0.44%	-		
Benefis Health System INC	557,896	13	0.41%	-		
General Mills INC	533,306	14	0.39%	548,231	7	0.50%
United Materials of Great Falls INC	525,656	15	0.38%	-		
Totals	<u>\$ 42,893,154</u>		<u>31.26%</u>	<u>\$ 20,980,126</u>		<u>19.12%</u>
Total Taxable Value	<u>\$ 137,206,778</u>			<u>\$ 109,708,384</u>		

Source
CSA Tax Program
Treasurer Office

Source Documents CSA Program
Top 10 Taxpayer Report & Total Taxable
Value taken from TA Reports - Assessment
Recap (MODS) Totals Page 2012

**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
2003	12,057,842	10,240,111	84.92%	1,814,524	12,054,635	99.97%
2004	12,590,680	11,168,265	88.70%	1,418,559	12,586,824	99.97%
2005	12,754,800	11,177,520	87.63%	1,573,193	12,750,713	99.97%
2006	13,434,799	12,382,065	92.16%	1,039,569	13,421,634	99.90%
2007	15,876,505	15,475,146	97.47%	386,372	15,861,518	99.91%
2008	16,568,282	15,060,180	90.90%	1,488,741	16,548,921	99.88%
2009	16,425,501	15,351,477	93.46%	1,053,973	16,405,450	99.88%
2010	15,429,272	14,639,429	94.88%	760,274	15,399,703	99.81%
2011	15,667,461	15,213,861	97.10%	390,697	15,604,558	99.60%
2012	17,393,242	16,696,938	96.00%	N/A	16,696,938	96.00%

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

<u>Fiscal Year</u>	<u>Governmental Activities</u>				<u>Business-Type</u> <u>Activities</u>	<u>Total Primary</u> <u>Government</u>	<u>Percentage of</u> <u>Personal Income</u>	<u>Per Capita</u>
	<u>General</u> <u>Obligation Bonds</u>	<u>Special</u> <u>Assessment</u> <u>Bonds</u>	<u>Loans</u>	<u>Capital Leases</u>	<u>Loans</u>			
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%	\$ 98
2011	4,580,000	86,153	1,870,210	9,501	-	6,545,864	0.21%	\$ 80
2012	3,300,000	-	1,615,078	-	-	4,915,078	0.14%	\$ 60

**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
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%	\$ 67
2011	4,580,000	159,599	4,420,401	3.43%	\$ 67
2012	3,300,000	150,737	3,149,263	2.37%	\$ 54

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Debt Limit	\$ 41,789,049	\$ 40,074,760	\$ 45,349,635	\$ 44,640,249	\$ 49,414,166	\$ 60,235,377	\$ 51,205,364	\$ 53,331,329	\$ 99,812,390	\$ 104,558,463
Total debt applicable to limit	<u>17,198,157</u>	<u>16,226,277</u>	<u>13,299,848</u>	<u>11,750,877</u>	<u>10,445,039</u>	<u>8,952,649</u>	<u>9,102,483</u>	<u>7,982,095</u>	<u>7,966,759</u>	<u>7,546,632</u>
Legal debt margin	<u>\$ 24,590,892</u>	<u>\$ 23,848,483</u>	<u>\$ 32,049,787</u>	<u>\$ 32,889,372</u>	<u>\$ 38,969,127</u>	<u>\$ 51,282,728</u>	<u>\$ 42,102,881</u>	<u>\$ 45,349,234</u>	<u>\$ 91,845,631</u>	<u>\$ 97,011,831</u>
Total debt applicable to the limit as a percentage of debt limit	41.15%	40.49%	29.33%	26.32%	21.14%	14.86%	17.78%	14.97%	7.98%	7.22%
Total assessed value										\$4,182,338,502
Debt limit (2.5% of total assessed value)*										104,558,463
Debt applicable to limit:										
General obligation bonds										3,300,000
Other Indebtness										<u>4,246,632</u>
Total net debt applicable to limit										<u>7,546,632</u>
Legal debt margin										<u>\$ 97,011,831</u>

* The State of Montana increased the debt limit starting in FY2011

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

Fiscal Year	Amount Billed	Amount Collected (1)
2003	191,110	190,070
2004	180,934	179,894
2005	180,934	179,894
2006	198,969	197,929
2007	171,122	170,082
2008	195,930	194,890
2009	188,687	187,647
2010	186,018	184,978
2011	181,774	179,668
2012	68,180	65,215

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

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

<u>Fiscal Year</u>	<u>Population</u>		<u>Personal Income</u> (amounts expressed in thousands)	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>					
2003		79,561	2,195,749	27,523	*	13,498	4.6%					
2004		79,849	2,334,066	29,231	*	13,287	4.3%					
2005		79,569	2,436,097	29,015	*	12,436	4.2%					
2006		79,385	2,898,861	30,688	39.4	12,354	3.7%					
2007		79,385	3,109,041	32,458	39.6	12,003	4.0%					
2008		81,775	2,801,284	34,256	39.3	11,879	4.0%					
2009		82,026	2,991,525	36,470	39	12,491	5.1%					
2010		81,327	3,044,639	37,437	38.9	12,421	6.1%					
2011	**	81,342	**	3,467,040	**	42,623	**	39.3	12,387	7.1%		
2012	*****	81,402	*****	N/A	*****	N/A	*****	N/A	****	12,423	*	5.7%

* State of Montana Research & Analysis Bureau

**U.S. Census Bureau 2011 Estimate

***State of Montana CEIC Website

****Superintendent of Schools Cascade County

***** Information Not Available to Date

**CASCADE COUNTY, MONTANA
PRINCIPAL EMPLOYERS
FISCAL YEAR 2012 COMPARED TO FISCAL YEAR 2003**

Employer	2012			2003		
	Employees	Rank	County Employment	Employees	Rank	County Employment
**Malmstrom Air Force Base	4,350	1	32.95%	4,572	1	38.65%
*Benefis Health Care Center	2,593	2	19.64%	2,010	2	16.99%
*Great Falls Public School System	2,011	3	15.23%	1,850	3	15.64%
*Montana Air National Guard	1,085	4	8.22%	-	-	0.00%
*Great Falls Clinic	432	9	3.27%	663	4	5.60%
*N.E.W.	565	5	4.28%	600	5	5.07%
*City of Great Falls	486	8	3.68%	480	7	4.06%
*Wal-Mart	545	6	4.13%	480	7	4.06%
*Cascade County	522	7	3.95%	500	6	4.23%
*Albertson's	231	11	1.75%	300	9	2.54%
*Missouri River Manor	240	10	1.82%	-	-	0.00%
*Sletten Construction Co.	140	12	1.06%	375	8	3.17%
Total County Employment	<u>13,200</u>			<u>11,830</u>		

*Employer

**Employer Website

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

Function	Full-time Equivalent Employees as of June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government	100	103	104	103	100	110	109	107	98	86
Public Safety	159	156	183	185	181	170	183	158	173	163
Public Works	65	63	66	85	80	76	71	77	61	107
Public Health	76	69	73	82	82	85	83	85	81	86
Social and economic services	43	45	45	42	45	49	48	44	38	52
Housing and community development	10	10	13	12	11	11	5	5	5	5
Conservation of natural resources	2	2	4	4	4	6	7	3	2	2
Miscellaneous/Expo Park	2	2	2	2	2	-	15	22	45	21
Total	457	450	490	515	505	507	521	501	503	522

*County Payroll June 30, 2012

Cascade County
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government										
County Attorney										
Felony matters	1,032	936	655	641	606	406	517	439	518	N/A
Youth matters	257	267	241	241	331	243	223	192	N/A	N/A
Clerk and Recorder										
Documents recorded	33,991	25,831	25,129	25,581	26,972	24,621	26,178	19,933	22,285	23,767
Clerk of District Court*										
Civil cases	1,557	1,625	1,542	1,790	1,701	1,715	1,270	1,211	1081	N/A
Family cases	980	1,023	610	664	673	691	991	964	1145	N/A
Criminal cases	953	1,032	936	655	606	460	517	518	527	N/A
Probate cases	331	324	341	329	311	329	312	329	294	N/A
Juvenile cases	257	267	241	241	331	243	223	205	317	N/A
Sanity cases	10	6	33	40	39	38	38	46	40	N/A
Marriage licenses	634	691	633	609	650	594	623	666	659	N/A
Public works										
Road										
Total Road Miles	N/A	1,577	N/A	N/A	1,546	N/A	1,554	1,522	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	13,618	N/A	17,500	13,651
Licenses Issued	N/A	N/A	813	N/A	N/A	N/A	N/A	848	884	820
Septic Permits	N/A	N/A	200	N/A	N/A	N/A	N/A	140	107	106
Public Water supply inspections	N/A	N/A	18	N/A	N/A	N/A	N/A	-	N/A	N/A
Social and economic services**										
Commodity Clients served	840	840	864	816	816	828	816	1,056	1,067	1,104
RSVP Volunteer Hours	108,939	144,368	151,526	180,610	238,822	318,789	372,778	315,995	409,885	424,491
Foster Grandparent Volunteer Hours	N/A	58,883	53,868	52,025	49,646	52,631	52,379	52,624	53,586	55,544
Meals Provided to Seniors	97,318	86,198	84,101	89,588	84,208	96,250	99,624	97,754	98,876	103,480
Other Services Provided to Seniors (1)	8,706	9,494	8,420	9,307	11,487	11,154	12,785	25,321	28,824	39,178
Housing and community development*										
Subdivisions	21	28	32	21	29	15	9	8	9	10
Certificates of survey reviewed	71	68	68	116	90	91	73	51	54	70
Floodplain permits issued	21	19	9	10	9	12	30	18	14	24
Other permits issued	10	131	225	262	324	46	234	207	164	185
Conservation of natural resources										

N/A information was not available

* These statistics are prepared on a calendar year

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

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

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

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	1	2	2
Patrol Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	39	35	35
Prisoner Transports	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	5	12
Public works										
Administration Building	1	1	1	1	1	1	1	1	1	1
Roads (miles)	N/A	1,577	N/A	N/A	1,546	N/A	1,554	1,522	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	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Admin Bldg. Bus Barn									1	1

N/A - information is not available





**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, 2012, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated December 21, 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

Management of Cascade County, Montana is responsible for establishing and maintaining effective 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 Cascade County, Montana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Cascade County, Montana'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 significant deficiencies.

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 (2012-1, 2012-2, and 2012-3).

A *significant deficiency*, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies (2012-4 and 2012-5).

Compliance and Other Matters

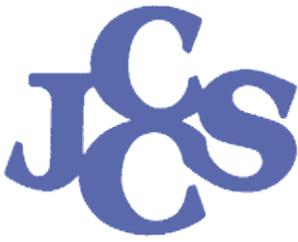
As part of obtaining reasonable assurance about whether Cascade County, Montana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and 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 21, 2012.

Cascade County, Montana's response to the findings identified in our audit are 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.



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

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

Certified Public Accountants and Business Advisors

**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, 2012. 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, 2012.

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.

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

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 21, 2012

Cascade County, Montana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures	
					Federal	Match
U.S. Department of Agriculture						
Passed through Montana Department of Health and Human Services						
Commodities - Cash-in-Lieu	10.550	12-22A-A008	60,000	57,783	57,783	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	11-07-5-21-003-0	318,614	76,626	78,735	-
WIC Grants to states	10.578		270,000	281,464	266,846	-
WIC Grants to states	10.578		15,750	5,868	15,750	-
WIC Grants to states	10.578	11-07-5-21-033-0		4,769	5,012	-
Commodities	10.565	11-027-21005-0		13,017	22,550	54
Commodities	10.565	12-027-21005-0	31,104	28,266	7,154	1,050
WIC-Farmers Market	10.572	11-07-5-21-080	1,300	-	846	-
Passed through Nothcentral Area Agency on Aging						
Commodities	10.565	11-027-A008		1,134	1,025	-
Passed through Bureau of Land Management						
Rural Fire Assistance	10.664		4,500	4,500	4,500	-
Rural Fire Assistance	10.664		4,143	4,143	3,243	-
Passed through State Auditor's Office						
Schools and Roads - Grants to States Forest Reserve	10.665			61,366	61,366	-
Total U.S. Department of Agriculture				538,936	524,810	1,104
U.S. Department of Defense						
Direct						
Office of Economic Adjustment	12.610	EN0817-09-01	163,513	51,590	49,056	9,993
Total U.S. Department of Defense				51,590	49,056	9,993
U.S. Department of Housing and Urban Development						
Direct						
Black Eagle Road Improvements	14.251	B-09-SP-MT-0246	950,000	680,224	680,224	-
Passed through the Montana Department of Commerce						
Sun Prairie Water & Sewer	14.228		450,000	50,955	50,955	-
ULRD	14.228	MT CDBG 04PH-02		-	2,266	-
Passed through the City of Great Falls						
CDBG MOW	14.218		20,000	20,000	20,000	-
Total U.S. Department of Housing and Urban Development				751,179	753,445	-
U.S. Department of Interior						
Passed through Bureau of Land Management						
Community Self Determination	15.234			21,207	15,527	-
Rural Fire Assistance	15.228		4,500	4,500	4,500	-
Rural Fire Assistance	15.228		4,143	4,143	3,243	-
Total U.S. Department of Interior				29,850	23,270	-

Cascade County, Montana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures	
					Federal	Match
U.S. Department of Justice						
Passed through the Montana Board of Crime Control						
Parenting to Preventing Juvenile Delinquency (Subawarded to Alliance for Youth)	16.548	09-P09-90571	33,486	33,486	33,486	-
Project Safe Neighborhoods / Anti- Gang Initiatives	16.609		22,400	88,279	22,400	65,879
Total U.S. Department of Justice				121,765	55,886	65,879
U.S. Department of Transportation						
Passed through the Montana Department of Transportation						
Black Eagle Community Center	20.205	STPE 7(54)	223,151	15,013	17,340	-
Highway Planning & Construction	20.205		499,915	499,915	499,915	-
Fairgrounds Improvement	20.205		157,223	11,649	-	6,065
High Plains Landscaping	20.205	STPE 5299(75)	83,153	-	21	-
Total U.S. Department of Transportation				526,577	517,276	6,065
U.S. Environmental Protection Agency						
Direct						
Neihart Superfund Coop Agreement	66.805	V-97858401-0/1	176,288	4,774	4,774	-
Passed through the Montana Department of Environmental Quality						
MTDEQ: Air Pollution	66.001	511,001	13,734	20,055	13,291	595
Total U.S. Environmental Protection Agency				24,829	18,065	595
U.S. Department of Health and Human Services						
Direct						
Community Health Center	93.224	1-H80-CS-00566-09-00	821,470	183,807	-	148,805
Community Health Center	93.224	H80-CS-00566-10-00	484,088	668,977	484,088	439,096
Community Health Center	93.527	H80-CS-00566-10-00	484,088	668,977	484,088	439,096
Capital Improvements Program - ARRA	93.703	1C81CS14140-01-00		82,367	88,579	-
Increased SVC to Health Centers - ARRA	93.703	6HBCS11838-01-02		6,929	-	-
Total Direct Programs				1,611,057	1,056,755	1,026,997
Passed through Montana Department of Health and Human Services						
VII Ombudsman	93.042	08-22A-A008	17,009	27,359	13,079	10,609
IIIB Ombudsman	93.042	08-22A-A008	7,500	12,064	5,767	4,678
Title IIID/F	93.043	08-22A-A008	9,298	14,955	7,150	5,800
Title IIIB	93.044	08-22A-A008	89,704	144,286	68,979	55,953
Title IIIC	93.045	08-22A-A008	215,751	272,324	165,905	134,575
ADRC	93.048	10-22A-ADRC8		61	10,233	61
ADRC	93.048	10-22A-ADRC8		51,246	50,135	25
Title IIIE	93.052	08-22A-A008	55,875	89,873	42,966	34,852

Cascade County, Montana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures	
					Federal	Match
U.S. Department of Health and Human Services, continued						
Passed through Montana Department of Health and Human Services, continued						
Bioterrorism	93.069	09-07-6-11-008-0		64,992	12,102	-
Bioterrorism	93.069	10-07-6-11-008-0	88,626	50,222	81,620	-
Bioterrorism	93.069			-	19,531	-
HIV Consortium and Direct Care	93.917	10-07-4-51-102-0	7,327	7,688	6,197	-
Fetal Alcohol Syndrome	93.230		80,210	38,487	44,456	-
Youth Suicide Prevention	93.243	07-07-5-31-025-0		-	2,399	-
Immunization	93.268	11-07-4-31-007-0		14,421	16,219	-
Immunization	93.268	10-07-04-31-007-1		22,819	14,421	-
ACHIEVE	93.283		40,000	40,000	23,118	-
HIV Prevention	93.940	11-07-4-51-005-0		17,572	17,554	-
HIV Prevention	93.940	10-07-4-51-005-0		14,083	13,312	-
Youth In Need of Care	93.658	20063LEGL0001		36,685	35,955	-
Child Abuse and Neglect	93.658	20053LEGL0004		12,706	12,706	-
MIPPA: Aging Services - ARRA	93.471 / 93.779	09-22A-MIPPA8		(23,779)	-	-
MIPPA: Aging Services - ARRA	93.471 / 93.779	11-22A-MIPPA8		5,856	61	-
CHIPRA	93.100	10-11-2-01-005-0		240	-	-
SHIP	93.779	08-22A-A009	15,795	25,405	12,146	9,852
Breast and Cervical Health	93.283	10-07-3-01-002-0			11,622	-
Breast and Cervical Health	93.283	11-07-3-01-002-0	149,905	150,155	147,202	250
TB Program	93.116/93.991	11-07-4-11-042-0		3,384	5,656	-
Maternal and Child Health	93.994	11-07-5-01-007-0	99,107	205,835	99,107	116,273
Emergency Preparedness	93.899	0-07-04-31-007-0		-	13	-
Passed through University of New Mexico						
Fetal Alcohol Syndrome	93.701	028180-872C		5,969	-	-
Passed through Opportunities Inc						
Early Headstart - ARRA	93.709	08SA0032		(2,983)	-	-
Early Headstart - ARRA	93.709	08SA0032/02	135,607	180,117	135,607	41,527
Passed through Area XI Agency on Aging						
SMP	93.048			3,129	49	-
SMP	93.048		7,052	5,586	49	-
SMP	93.048				2	-
SMP	93.048			4,305	49	-
Passed through Montana State University						
Nutritional and Physical Activity Project	93.283	G142-11-W3300	15,000	15,000	20,132	-
Passed through the Yellowstone City County Health Department						
Ryan White	93.918			16,439	8,109	6,776
Total Pass Through Programs				1,526,501	1,103,608	421,231
Total U.S. Department of Health and Human Services				3,137,558	2,160,363	1,448,228
National Senior Services Corporation						
Direct						
Retired Senior Volunteer Program	94.002		132,035	126,216	79,221	40,280
Retired Senior Volunteer Program	94.002		163,494	26,888	5,296	22,732
Foster Grandparents	94.011	09SFPMT004	261,383	243,910	209,324	55,362
Total National Senior Services Corporation				397,014	293,841	118,374

Cascade County, Montana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Grant Revenues	Expenditures	
					Federal	Match
Office of National Drug Control Policy						
Direct						
HIDTA	95.100	G09RM0039A	132,489	58,786	53,737	-
HIDTA	95.100	G11RM0039A	123,964	74,796	79,845	-
Total Office of National Drug Control Policy				<u>133,582</u>	<u>133,582</u>	<u>-</u>
U.S. Department of Homeland Security						
Direct:						
FEMA Disaster Assistance	97.136			1,077,096	881,506	195,590
State and Local EMPG	97.042		110,692	78,135	78,135	-
Civil Defense	97.042			168	-	-
Pre Disaster Mitigation Planning Grant	97.047			3,750	3,750	-
Passed through the Montana Fish, Wildlife, and Parks						
Boat Safety	97.012		9,600	-	1,874	-
Total U.S. Department of Homeland Security				<u>1,159,149</u>	<u>965,265</u>	<u>195,590</u>
Total Federal Awards				<u>6,872,029</u>	<u>5,494,859</u>	<u>1,845,828</u>

CASCADE COUNTY, MONTANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

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, 2012

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.
2. Five 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. Three of 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 Housing and Urban Development Black Eagle Road Improvements	14.251
U.S. Department of Transportation Highway Planning and Construction	20.205
U.S. Department of Health and Human Services Title IIIB	93.044
Title IIIC	93.045
U.S. Department of Agriculture Special Supplemental Nutrition Program for Women, Infants and Children	10.578
National Senior Services Corporation Foster Grandparent Program	94.011
U.S. Department of Homeland Security FEMA Disaster Assistance	97.136

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.

CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2012

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2012-1: Off-system checking accounts (material weakness)

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 and, during the current year, one department closed a bank account and donated the remaining funds without the knowledge of the Accounting Department or County Treasurer. 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: Management has went over the cash policies with department heads. It has been recommended to the board of County Commissioners that each authorized off system checking account needs specific policy addressed to it. It has also been recommended that the need for each account be looked at.

2012-2: Drop safe at the ExpoPark (material weakness)

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 by restricting access to the vault 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. We further recommend the safe be evaluated as to meeting the needs of use (i.e. size, accessibility) and replace with a more suitable safe if this one does not meet those needs.

Management response: Management is evaluating the location size and security of the safe. With discussions with staff the drop safe will be located in the appropriate area and utilized.

2012-3: Segregation of duties - cash (material weakness)

Condition and Criteria: Employees have the ability to reconcile bank accounts, prepare checks, and stamp checks with a commissioner signature stamp.

Cause: There is not adequate segregation of duties for these cash functions.

Effect: Failing to implement adequate segregation of duties increases the risks of misappropriation of cash.

Recommendation: We recommend these duties (reconciling accounts, preparing checks, and signing checks) be separated among County employees.

Management response: This comment has been discussed with the County’s Treasurer and the County is currently separating these duties.

CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2012

B. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2012-4: Cash disbursement controls

Condition and Criteria: Duplicate payments are often issued for the same bill or vendor invoice.

Cause: There is not an adequate control system in place to detect and prevent losses resulting from such occurrences, as made apparent with many of the voided check being returned by the vendors upon receipt of the second payment.

Effect: Failing to implement an adequate control system to detect and prevent duplicate payments increases the risks of misappropriation of cash.

Recommendation: We recommend the County design and implement control procedures to eliminate the possibility of issuing duplicate checks for a single bill or invoice.

Management response: The County is placing in effect controls to prevent this from happening. Departments have been informed to keep invoices in one central location until entered into the system. This will help avoid more than one person entering the invoice. In addition each invoice when entered will be marked as entered into the system. For vendors that do not issue invoice numbers the County has developed a unique numbering system to help avoid double payment. Management has also reminded departments that if necessary they should be doing an inquiry in the accounting system to make sure an invoice has not been paid.

2012-5: Protested taxes

Condition and Criteria: The County Treasurer was unable to provide a detail listing of all parcels holding active protested tax amounts.

Cause: Protested taxes have not been reconciled to the County's accounting system.

Effect: Failing to reconcile protested taxes to the accounting system could cause these protested taxes, when settled, to be paid out incorrectly. In addition, there could be some protested taxes already settled and incorrectly included in the accounting system as still under protest.

Recommendation: We recommend the County Treasurer reconcile the listing of protested taxes to the accounting system.

Management response: The County will implement the auditors recommendation..

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

None.

**CASCADE COUNTY, MONTANA
STATUS OF PRIOR YEAR FINDINGS
June 30, 2012**

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