



J O S E P H E V E

CASCADE COUNTY

Comprehensive Annual Financial Report
Year Ended June 30, 2013



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CASCADE COUNTY

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CASCADE COUNTY

Board of County Commissioners

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October 19, 2015

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. We hereby issue the Comprehensive Annual Financial Report for Cascade County for the fiscal year ending June 30, 2013. Due to extenuating circumstances and many personnel changes, we regret that this report is being issued beyond the six-month time period. By way of explanation, in May 2013 the County faced the untimely passing of the County's Chief Fiscal Officer, Randall Hand. Coincidentally, both the County's accounting supervisor and Aging Services Director were incapacitated due to serious health issues and both passed away during the audit period. To complicate matters further, the Director of the Community Health Care Center resigned and the Director of Expo Park was terminated. Like a perfect storm, at Randall Hand's suggestion the County had just contracted the services of a new accounting firm to conduct the audit. Since previous audits had been overseen by the CFO, the County staff had considerable lessons to learn in working with the audit firm; additionally several Department heads who had been responsible for FY-2013 were no longer available for consultation. Under the advice of a new CFO who started in December 2013, the County hired an independent consultant to assist the County in preparing for the FY-2013 audit. It has taken considerable time to complete the FY-2013 audit; however the County anticipates an accelerated pace for completion of the FY 2014 and FY 2015 audits.

This report consists of management's representations concerning the finances of Cascade County. 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.

Joseph Eve and Company, 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, 2013, 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 two qualified opinions in the *Governmental Activities* and *Aggregate Remaining Fund Information* on Cascade County's financial statements for the fiscal year ending June 30, 2013, in conformity with GAAP. The remaining items received unmodified opinions. 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 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 north-central Montana. The estimated population is 81,723. 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. The Board of County Commissioners is responsible for the management of the County, its property, and its finances. The Board of County Commissioners supervises the conduct of all County offices and ensures that all duties are faithfully performed. 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.

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 Montana ExpoPark and Community Health Clinic are also enterprise funds.

The annual budget serves as the foundation for Cascade County's financial planning and control. All agencies of Cascade County are required to submit requests for appropriation to the government's Chief Fiscal Officer on or before June 10th. The government's Chief Fiscal 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 and amendment. 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 is driven primarily by the public sector, with the primary employer being Malmstrom Air Force Base, employing nearly 4,800 military and civilian employees, with an additional 1,089 positions at the Malmstrom Air National Guard base. The second largest employment sector in Cascade County is health care and health care-related services, which account for approximately 5,000 jobs in the County. The County's economy has been vulnerable in recent years to changes occurring at the air force base.

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, a region most dependent upon agriculture. The region is also dependent on tourism,

especially travelers from Canada, primarily the province of Alberta which accounts for the largest number of out of state visitors to Montana. Cascade County's economy continued its slow growth in FY 2013. As property taxes are the primary revenue source for County operations, the County forecasts slow growth in taxable values into the next fiscal year and beyond, with reappraisal not coming into effect until Fiscal Year 2016. There is industrial and business growth in the area due to the proximity of Cascade County to both the Bakken oil fields in Eastern Montana as well as the Oilsands and related industries in Alberta. Some of the industrial growth, however, is in Tax Increment Financing (TIF) districts, therefore the added taxable values of the growth will not be realized in County revenues for several years.

Long-term financial planning

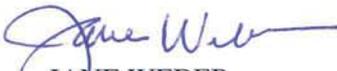
The County is working to develop an overall Long-Term Financial plan that will forecast revenues, expenditures as well as incorporate Capital needs over the next 5-10 years. This plan will be outlined in upcoming fiscal years.

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, 2012. This was the eleventh 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.

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, as well as the respective Department Heads and their accounting staff. We would like to express our appreciation to all members of the departments who assisted and the County Commission for maintaining the highest standards of professionalism in the management of Cascade County's finances.

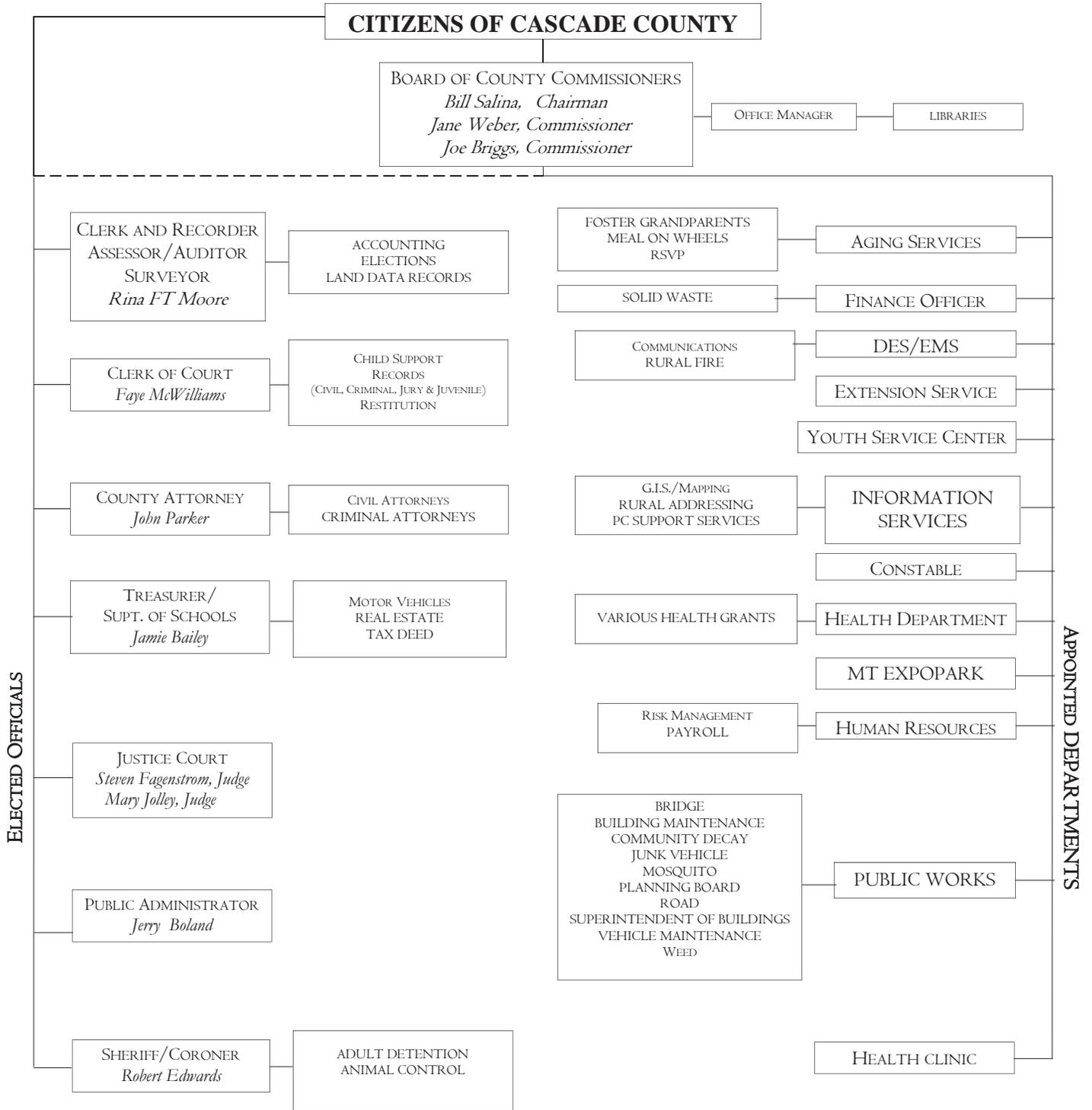
Respectfully submitted,


JANE WEBER
Chairman,
Cascade County Commission


RINA FONTANA-MOORE
Clerk-Recorder

Cascade County Organizational Structure

June 30, 2013



CASCADE COUNTY

ELECTED OFFICIALS

June 30, 2013

<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Bill Salina	12/31/2014
Commissioner	Jane Weber	12/31/2018
Commissioner	Joe Briggs	12/31/2016
Attorney	John Parker	12/31/2014
Clerk and Recorder/Auditor/Surveyor	Rina Fontana 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	Mary Jolley	12/31/2014
Public Administrator	Jerry Boland	12/31/2014
Sheriff/Coroner	Bob Edwards	12/31/2014
Treasurer/School Superintendent	Jamie Bailey	12/31/2014

INDEPENDENT AUDITORS' REPORT

**Board of County Commissioners
Cascade County
Great Falls, Montana**

Report on the Financial Statements

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, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our modified and unmodified audit opinions.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-Type Activities	Unmodified
General Fund	Unmodified
Road	Unmodified
Public Safety	Unmodified
ExpoPark	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for Qualified Opinion on the Governmental Activities

A loss of \$402,444 was recorded for the year ended June 30, 2013 in the Health Clinic related to restated accounts receivables. This loss does not exclusively relate to fiscal year 2013. Accounting principles generally accepted in the United States of America require that correction of errors be recognized by adjusting the beginning net position. The amount by which this departure would affect the beginning net position and expenses of the Governmental Activities has not been determined.

Because of the inadequacy of accounting records, we were unable to obtain sufficient appropriate audit evidence regarding the amounts at which year 2000 and prior taxes receivable and special assessment taxes receivable are stated at (\$191,679 and \$275,250, respectively).

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on the Governmental Activities" paragraphs, the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities of Cascade County, Montana, as of June 30, 2013, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion on the Aggregate Remaining Fund Information

A loss of \$402,444 was recorded for the year ended June 30, 2013 in the Health Clinic related to restated accounts receivables. This loss does not exclusively relate to fiscal year 2013. Accounting principles generally accepted in the United States of America require that correction of errors be recognized by adjusting the beginning fund balance. The amount by which this departure would affect the beginning fund balance and expenditures of the Aggregate Remaining Fund Information has not been determined.

Because of the inadequacy of accounting records, we were unable to obtain sufficient appropriate audit evidence regarding the amounts at which the following were presented as of and for the year ended June 30, 2013: (1) the amounts at which year 2000 and prior taxes receivable and special assessment taxes receivable are stated at (\$191,679 and \$275,250, respectively); (2) and the amount of assets and liabilities reported in the Tax Deed Land fund (both reported at \$99,776).

Qualified Opinion

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion on the Aggregate Remaining Fund Information" paragraphs, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of Cascade County, Montana, as of June 30, 2013, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Cascade County
Independent Auditors' Report**

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of Cascade County, Montana, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, Other Post Employment Benefits Schedule of Funding Progress, and the budgetary comparison schedules on pages 14 through 21 and 65, and 66 through 68, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements, nonmajor fund budget and actual statements, and the 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the combining statements and the budget and actual statements as described in the "Basis for Qualified Opinions" paragraphs, the supplementary information fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Cascade County
Independent Auditors' Report**

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2015 on our consideration of the County'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* in considering the County's internal control over financial reporting and compliance.

JOSEPH EVE
Certified Public Accountants

**Great Falls, Montana
October 19, 2015**

Management's Discussion and Analysis

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2013

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, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the County's basic financial statements, which follow this section.

Financial Highlights

- The total assets of Cascade County in exceeded its liabilities at the close of the most recent fiscal year by \$51,971,475 (*net position*). Of this amount, \$4,198,113 (*unrestricted net position*) 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 position of \$46,704,237. Approximately 14% percent of this total amount, \$6,461,723 is *available for spending* at the government's discretion (*unrestricted net position*).
- At the end of the current fiscal year, fund balance for the general fund was \$2,648,597.

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 position* presents information on all of Cascade County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 22-24 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*.

Information on the County's Governmental Funds 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, 2013

Data from the other 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 25-29 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 30-33 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 34-35 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 37-64 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 65-68.

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 69-234 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Cascade County, assets exceeded liabilities by \$51,971,475 at the close of the most recent fiscal year.

The largest portion of Cascade County's net position (74 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, 2013**

CASCADE COUNTY NET POSITION						
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and Other Assets	\$ 14,441,614	\$ 14,270,126	\$ (1,826,323)	\$ (1,801,491)	\$ 12,615,291	\$ 12,468,635
Capital assets	40,555,934	38,128,331	7,530,848	8,277,207	48,086,782	46,405,538
Total Assets	54,997,548	52,398,457	5,704,525	6,475,716	60,702,073	58,874,173
Long Term Liabilities Outstanding	1,846,245	354,435	82,852	66,765	1,929,097	5,759,196
Other Liabilities	6,447,066	3,619,474	354,435	739,486	6,801,501	4,358,960
Total Liabilities:	8,293,311	3,973,909	437,287	806,251	8,730,598	10,118,156
Net Assets						
Invested in capital assets net of related debt	37,178,713	32,907,686	7,530,848	8,277,207	44,709,561	40,670,307
Restricted:	3,063,801	417,045	0	7,259	3,063,801	424,304
Unrestricted	6,461,723	9,761,821	(2,263,610)	(2,615,001)	4,198,113	7,661,406
Total Net Assets:	\$ 46,704,237	\$ 43,086,552	\$ 5,267,238	\$ 5,669,465	\$ 51,971,475	\$ 48,756,017

- 8 % of net position is unrestricted.

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

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2013

CASCADE COUNTY'S CHANGES IN NET POSITION

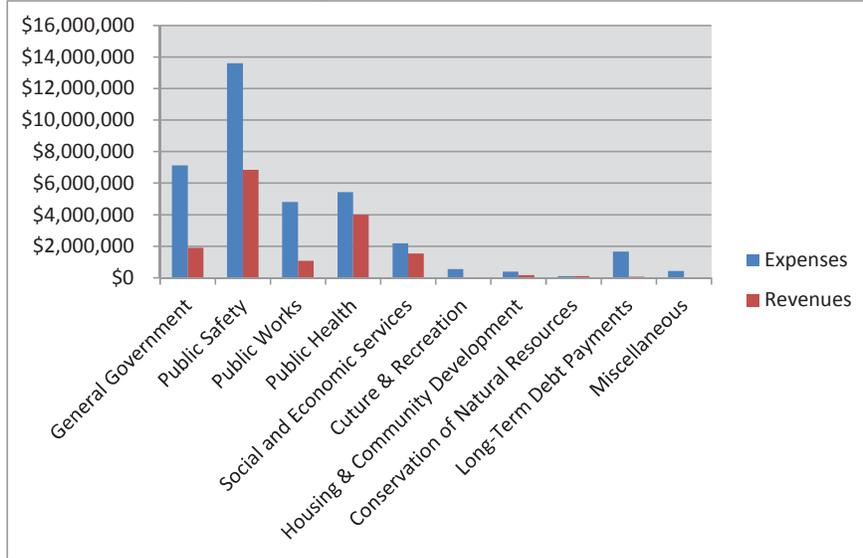
	Governmental		Business-Type		Total	
	Activities		Activities			
	2,013	2012	2,013	2012	2,013	2012
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,217,318	\$ 9,943,450	\$ 2,860,003	\$ 2,829,797	\$ 12,077,321	\$ 12,773,247
Operating Grants and Contributions	7,861,755	5,816,036	-	-	7,861,755	5,816,036
Capital Grants and Contributions	308,109	1,289,168	-	-	308,109	1,289,168
General Revenues:						
Property Taxes	22,116,490	19,904,643	-	442	22,116,490	19,905,085
Other	951,754	1,678,012	\$ 1,501,670	387,596	2,453,424	2,065,608
Total Revenues	<u>40,455,426</u>	<u>38,631,309</u>	<u>4,361,673</u>	<u>3,217,835</u>	<u>44,817,099</u>	<u>41,849,144</u>
Expenses:						
General Government	10,321,237	7,331,563	-	-	10,321,237	7,331,563
Public Safety	12,992,226	13,348,006	-	-	12,992,226	13,348,006
Public works	3,967,408	5,705,462	-	-	3,967,408	5,705,462
Public health	8,430,925	5,410,249	-	-	8,430,925	5,410,249
Social and economic services	309,974	2,379,830	-	-	309,974	2,379,830
Culture and recreation	523,232	522,055	-	-	523,232	522,055
Housing and community development	-	259,613	-	-	-	259,613
Conservation of natural resources	24,080	64,920	-	-	24,080	64,920
Interest on long-term debt	71,450	278,355	-	-	71,450	278,355
Unallocated depreciation	12,778	-	-	-	12,778	-
Montana Expo Park	-	-	4,646,487	3,905,950	4,646,487	3,905,950
Solid Waste	-	-	949,596	982,260	949,596	982,260
Water Operating	-	-	62,563	50,531	62,563	50,531
Total Expenses	<u>36,653,310</u>	<u>35,300,053</u>	<u>5,658,646</u>	<u>4,938,741</u>	<u>42,311,956</u>	<u>40,238,794</u>
Change in Net Position Before Transfers	3,802,116	3,331,256	(1,296,973)	(1,720,906)	2,505,143	1,610,350
Transfers (includes contribution of fixed assets)	(919,698)	(928,605)	772,535	928,605	(147,163)	-
Change in Net Position	<u>2,882,418</u>	<u>2,402,651</u>	<u>(524,438)</u>	<u>(792,301)</u>	<u>2,357,980</u>	<u>1,610,350</u>
Net Position beginning of year	43,086,552	40,683,901	5,669,465	6,461,766	48,756,017	47,145,667
Prior Period Adjustment	735,267	-	122,211	-	857,478	-
Net Position beginning of year, restated	<u>43,821,819</u>	<u>40,683,901</u>	<u>5,791,676</u>	<u>6,461,766</u>	<u>49,613,495</u>	<u>47,145,667</u>
Net Position end of year	<u>\$ 46,704,237</u>	<u>\$ 43,086,552</u>	<u>\$ 5,267,238</u>	<u>\$ 5,669,465</u>	<u>\$ 51,971,475</u>	<u>\$ 48,756,017</u>

Governmental activities: Governmental activities increased Cascade County's net position by \$3,802,116 before transfers. Key elements of this increase are as follows:

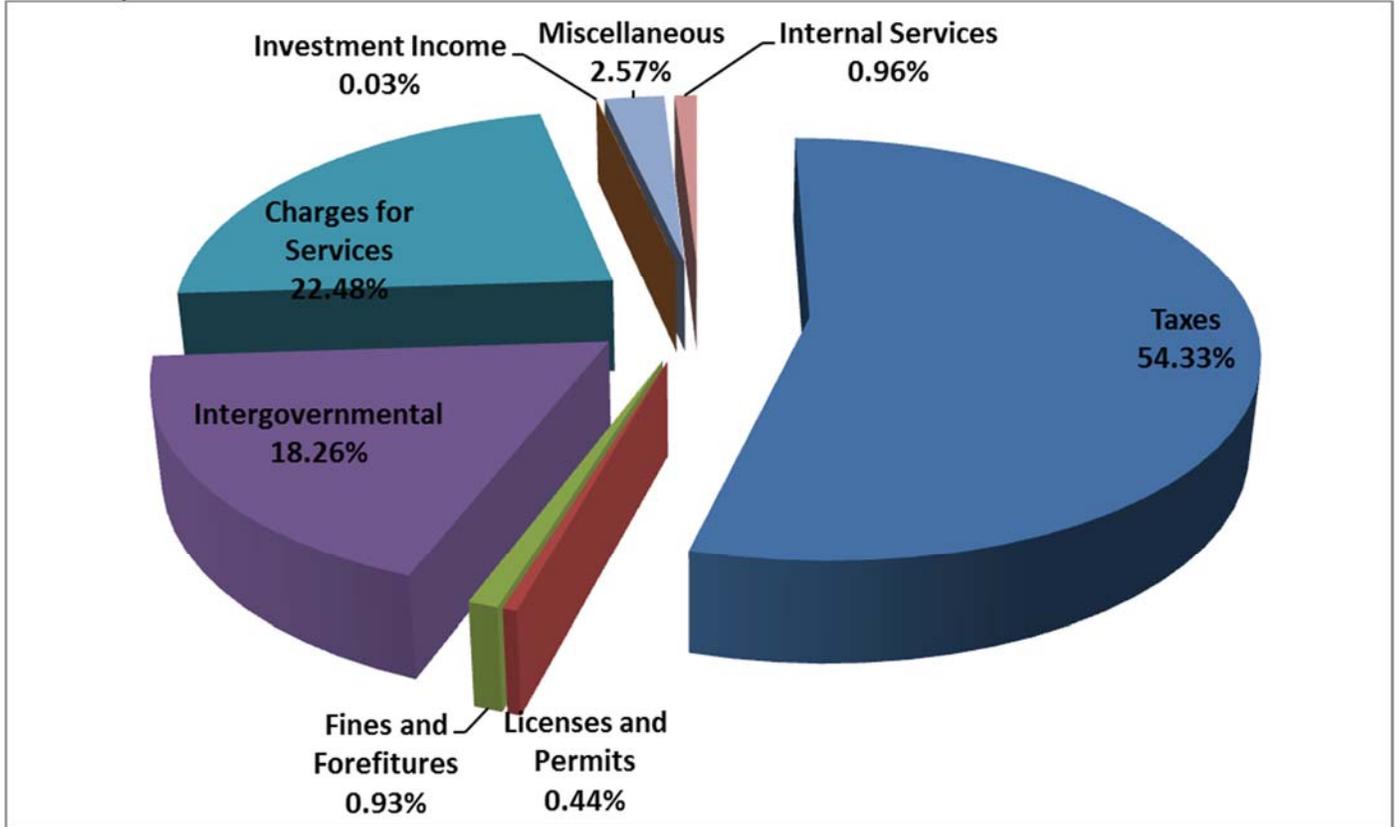
- The County had road improvement projects (infrastructure) during the year which was capitalized.
- The County received grants for capital projects; which these costs were capitalized.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2013

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



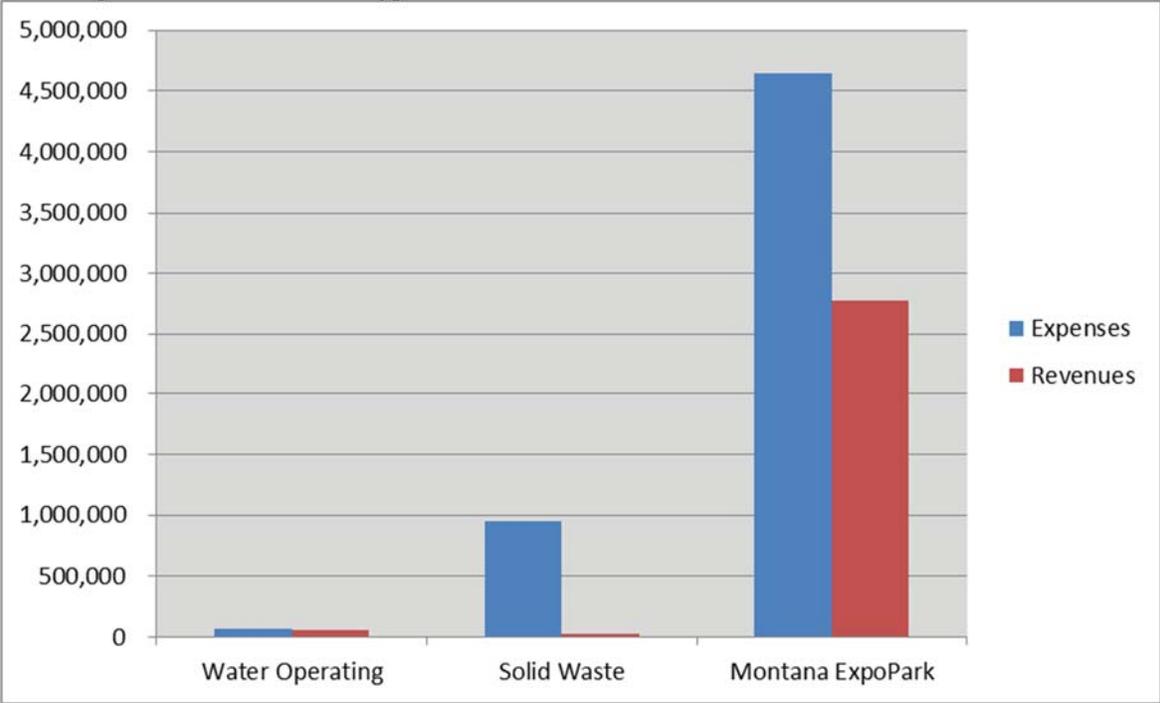
For the most part increases in expenses closely paralleled inflation and growth in the demand for services.

Cascade County experienced an increase in Net Position of \$2,357,980 for the fiscal year.

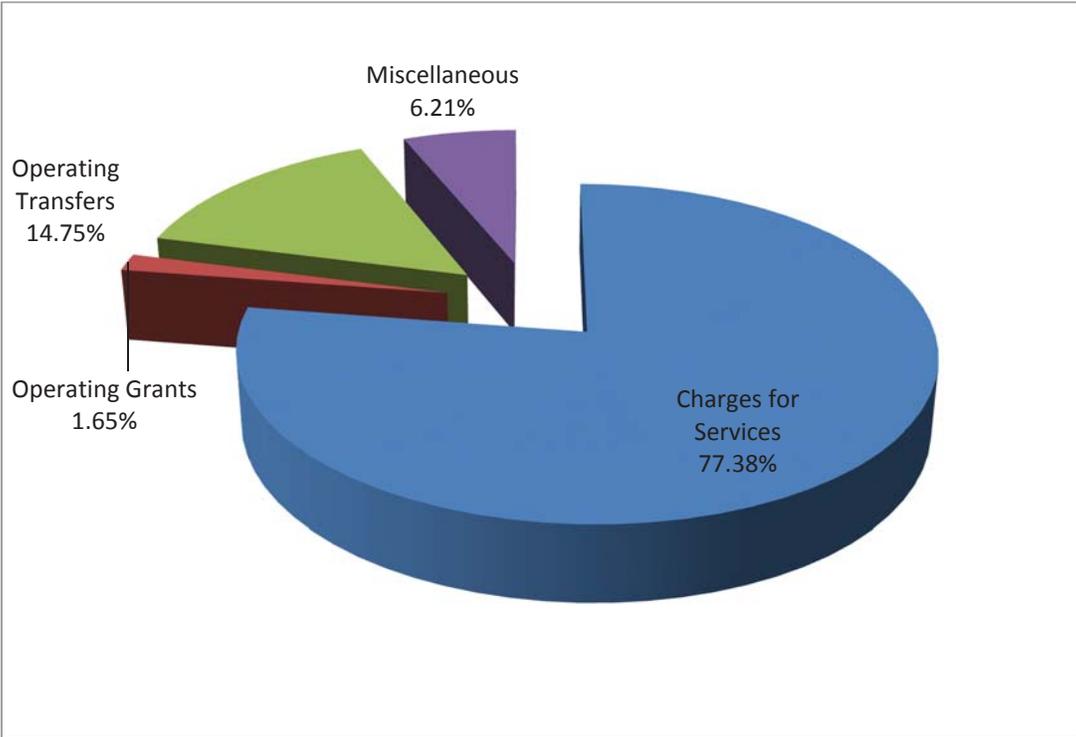
- The Montana Expo Park had a loss before transfers of \$1,645,593. The County is closely monitoring the ExpoPark fund for needed improvements to its revenue and expenditure structure for increased sustainability.
- Bulk Water had a loss before transfers of \$9,310. The revenues for the sale of water did not match the charges for services.

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2013**

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 \$8,949,801. The County's fund balances' were classified as follows:

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2013**

- Restricted - \$808,522 (9.0%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - \$4,428,517 (49.0%) consists of reserves that the Board of County Commissioners have mandated for governmental funds to have, with the target reserve level of 16.67% for each fund.
- Assigned – \$2,486,749 (28%) consists of reserves that were appropriated for the fiscal year 2013 budget and reserves in special revenue, debt service, and capital improvement funds.
- Unassigned – \$1,226,013 (14%) 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 \$2,648,597. This consisted of \$1,382,258 committed reserves and \$1,266,339 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 39 percent of the total general fund expenditures and other financing uses for FY 2013.

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 position of Non Major Proprietary Funds at the end of the year amounted to \$211,989. These funds include the Bulk Water and the Solid Waste Disposal.

Unrestricted net position of the Montana Expo Park at the end of the year amounted to (\$2,475,599). The total decrease in net position was Factors concerning the finances of this fund have already been addressed in the discussion of Cascade County's business-type activities.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2013, amounts to \$47,856,002 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

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

CASCADE COUNTY CAPITAL ASSETS						
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
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	1,447,805	1,283,648			1,447,806	1,283,648
Buildings	30,704,578	30,449,648	10,599,027	10,834,383	41,303,605	41,284,031
Improvements other than buildings	200,375	184,385	4,382,886	4,360,882	4,583,261	4,545,267
Machinery and equipment	9,413,027	9,460,961	1,750,298	1,710,431	11,163,325	11,171,392
Infrastructure	26,041,447	23,815,223			26,041,447	23,815,223
Less accumulated depreciation	(31,329,618)	(30,913,073)	(9,286,044)	(8,713,170)	(40,615,662)	(39,626,243)
Total Capital Assets	40,325,153	69,041,404	7,530,848	8,277,207	47,856,002	46,405,538

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2013**

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$2,050,000. All comprises of debt backed by the full faith and credit of the County. In addition, the County had \$1,327,221 in loans; \$2,509,814 in compensated absences and \$558,601 in OPEB liability.

CASCADE COUNTY OUTSTANDING DEBT						
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	2,050,000	3,300,000			2,050,000	3,300,000
Loans	345,322		816,640		1,161,962	0
Special Assesment Debt with Government Commitment	165,259				165,259	0
Total Debt	2,560,581	3,300,000	816,640	0	3,377,221	3,300,000

At year-end the ExpoPark had an outstanding balance of \$1,360,667 owed to the County Health Insurance Fund as two in-house loans for bleachers and energy efficiency modifications.

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 received a rating from Standard & Poor's of A+ stable for the refunding.

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 \$116,180,099 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 53-54 of this report.

Economic Factors and Next Year's Budgets and Rates

- The non-seasonally adjusted unemployment rate for Cascade County in June 2013 was 5.2%, which is 0.4% less when compared to June 2012. The unemployment rate for the State of Montana in June 2013 was 5.4%.
- Economic growth remains slow for Cascade County, with a small economic upturn becoming noticeable.
- Industrial growth is increasing, however much of it is occurring in the City and County Tax Increment Financing (TIF) districts, and thus is not included in newly taxable property.
- The County experienced a loss in property tax revenues due to the bankruptcy of the SME Highwood Generating Station. The City of Great Falls was invested in the project and experienced an adverse impact due to the failure of the project.

Randall Hand, the Chief Fiscal Officer of Cascade County regrettably passed away in May 2013. Absent a Chief Fiscal Officer, the Board of County Commissioners prepared the 2014 budget and set the mill levies.

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.

Basic Financial Statements

CASCADE COUNTY
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 7,871,815	\$ 408,264	\$ 8,280,079
Loans receivable	183,093		183,093
Accounts receivable, net	1,644,717	19,045	1,663,762
Taxes/assessments receivable	2,232,716	219,147	2,451,863
Inventory	40,264	12,016	52,280
Internal balances	1,108,343	(1,124,129)	(15,786)
Internal advances	1,360,666	(1,360,666)	
Capital assets not being depreciated	5,295,344	84,681	5,380,025
Capital assets, net	<u>35,260,590</u>	<u>7,446,167</u>	<u>42,706,757</u>
Total assets	<u>54,997,548</u>	<u>5,704,525</u>	<u>60,702,073</u>
Liabilities			
Accounts payable	1,796,749	151,000	1,947,749
Refundable deposits		203,435	203,435
Bond premium	49,496		49,496
Long-term liabilities:			
Due within one year	1,188,614	8,285	1,196,899
Due in more than one year	<u>5,258,452</u>	<u>74,567</u>	<u>5,333,019</u>
Total liabilities	<u>8,293,311</u>	<u>437,287</u>	<u>8,730,598</u>
Net position			
Net investment in capital assets	37,178,713	7,530,848	44,709,561
Restricted	3,063,801		3,063,801
Unrestricted	<u>6,461,723</u>	<u>(2,263,610)</u>	<u>4,198,113</u>
Total net position	<u>\$ 46,704,237</u>	<u>\$ 5,267,238</u>	<u>\$ 51,971,475</u>

See Accompanying Notes to the Financial Statements.

CASCADE COUNTY

Statement of Activities

Year Ended June 30, 2013

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs				
Primary government				
Governmental activities				
Public works	\$ 3,967,408	\$ 472,936	\$ 510,149	\$
General government	10,321,237	1,108,789	2,214,878	308,109
Public safety	12,992,226	6,343,750	676,171	
Public health	8,430,925	1,194,462	4,427,902	
Social and economic	309,974			
Culture and recreation	523,232	97,381		
Environmental management	24,080		32,655	
Interest on long-term debt	71,450			
Unallocated depreciation	<u>12,778</u>			
Total governmental activities	<u>36,653,310</u>	<u>9,217,318</u>	<u>7,861,755</u>	<u>308,109</u>
Business-type activities				
Montana ExpoPark	4,646,487	2,780,364		
Solid waste	949,596	26,386		
Bulk Water	<u>62,563</u>	<u>53,253</u>		
Total business-type activities	<u>5,658,646</u>	<u>2,860,003</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$ 42,311,956</u>	<u>\$ 12,077,321</u>	<u>\$ 7,861,755</u>	<u>\$ 308,109</u>
General revenues				
Taxes and assessments				
Investment income				
Miscellaneous revenues				
Gain (loss) on sale of capital assets				
Transfers in/out				
Total general revenues and transfers				
Change in net position				
Net position - beginning of year				
Prior period adjustments				
Net position - beginning of year, restated				
Net position - ending				

See Accompanying Notes to the Financial Statements.

Net (Expense) Revenue and Changes in Net Position
Primary Government

<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
\$ (2,984,323)	\$	\$ (2,984,323)
(6,689,461)		(6,689,461)
(5,972,305)		(5,972,305)
(2,808,561)		(2,808,561)
(309,974)		(309,974)
(425,851)		(425,851)
8,575		8,575
(71,450)		(71,450)
<u>(12,778)</u>		<u>(12,778)</u>
<u>(19,266,128)</u>		<u>(19,266,128)</u>
	(1,866,123)	(1,866,123)
	(923,210)	(923,210)
	<u>(9,310)</u>	<u>(9,310)</u>
<u>0</u>	<u>(2,798,643)</u>	<u>(2,798,643)</u>
<u>(19,266,128)</u>	<u>(2,798,643)</u>	<u>(22,064,771)</u>
22,116,490		22,116,490
26,482	90	26,572
925,272	1,501,580	2,426,852
30,094	(177,257)	(147,163)
<u>(949,792)</u>	<u>949,792</u>	
<u>22,148,546</u>	<u>2,274,205</u>	<u>24,422,751</u>
<u>2,882,418</u>	<u>(524,438)</u>	<u>2,357,980</u>
43,086,552	5,669,465	48,756,017
<u>735,267</u>	<u>122,211</u>	<u>857,478</u>
<u>43,821,819</u>	<u>5,791,676</u>	<u>49,613,495</u>
<u>\$ 46,704,237</u>	<u>\$ 5,267,238</u>	<u>\$ 51,971,475</u>

CASCADE COUNTY

Balance Sheet - Governmental Funds

June 30, 2013

	General Fund	2110 - Road	2301 - Public Safety	Other Governmental Funds
Assets				
Cash and investments	\$ 1,037,375	\$ 536,011	988,294	4,969,981
Accounts receivable, net	196,203	2,997	445,506	956,656
Loans receivable				183,093
Taxes and assessments receivable	415,418	167,206	489,269	1,160,823
Due from other funds	<u>2,075,592</u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 3,724,588</u>	<u>\$ 706,214</u>	<u>\$ 1,923,069</u>	<u>\$ 7,270,553</u>
Liabilities and fund balance				
Liabilities				
Accounts payable	\$ 236,602	\$ 58,117	189,939	571,038
Due to other funds		272,251	\$	670,998
Deferred tax revenue	418,965	168,597	493,429	1,174,263
Advances from other funds	<u>420,424</u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,075,991</u>	<u>498,965</u>	<u>683,368</u>	<u>2,416,299</u>
Fund balance				
Restricted				808,522
Committed	1,382,258	208,641	1,243,861	1,593,757
Assigned				2,486,749
Unassigned	<u>1,266,339</u>	<u>(1,392)</u>	<u>(4,160)</u>	<u>(34,774)</u>
Total fund balances	<u>2,648,597</u>	<u>207,249</u>	<u>1,239,701</u>	<u>4,854,254</u>
Total liabilities and fund balance	<u>\$ 3,724,588</u>	<u>\$ 706,214</u>	<u>\$ 1,923,069</u>	<u>\$ 7,270,553</u>

Total governmental fund balances

Amounts reported for governmental activities in the statement of net position are different because capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Unamortized bond premium is not recognized in the current period and therefore is not reported in the governmental funds.

Long-term liabilities (bonds payable, intercap loans, compensated absences and other post-employment benefits payable) are not due and payable in the current period and therefore are not reported in the funds.

Internal service funds are used by management to charge the cost of certain activities to the individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.

Governmental funds report tax revenue that is measurable but not yet available at year end as deferred revenue but this earned tax revenue is reported as revenue in the Statement of Activities.

Net position - governmental activities, per statement of net position

**Total
Governmental
Funds**

\$ 7,531,661
1,601,362
183,093
2,232,716
2,075,592
\$ 13,624,424

\$ 1,055,696
943,249
2,255,254
420,424
4,674,623

808,522
4,428,517
2,486,749
1,226,013
8,949,801

\$ 13,624,424

\$ 8,949,801

40,325,153

(49,496)

(6,445,636)

1,669,161

2,255,254
\$ 46,704,237

CASCADE COUNTY

**Statement of Revenues, Expenditures and Changes in
Fund Balance - Governmental Funds**

Year Ended June 30, 2013

	General Fund	2110 - Road	2301 - Public Safety	Other Governmental Funds
Revenues				
Intergovernmental sources	\$ 1,784,045	\$ 75,807		5,426,554
Charges for goods and services	652,667		5,421,474	2,896,557
Licenses and permits	12,824	8,132	27,278	127,086
Taxes	6,172,482	2,079,109	5,104,593	8,328,606
Investment income	5,484	175	1,285	6,629
Internal services	37,548	346,090		
Fines and forfeitures	340,300			29,659
Other revenue	<u>92</u>	<u>24,000</u>	<u>33,988</u>	<u>968,410</u>
Total revenues	<u>9,005,442</u>	<u>2,533,313</u>	<u>\$ 10,588,618</u>	<u>17,783,501</u>
Expenditures				
Current				
Public works	309,138	2,069,505		1,017,433
General government	5,950,953			2,344,414
Public safety	97,948		10,493,484	2,326,247
Public health				7,598,573
Economic development	69,855			203,477
Culture and recreation				523,232
Environmental management				24,080
Debt service				
Principal	225,749			1,314,980
Interest	19,193			68,755
Capital outlay	<u>153,607</u>	<u>2,318,917</u>	<u>77,002</u>	<u>1,731,619</u>
Total expenditures	<u>6,826,443</u>	<u>4,388,422</u>	<u>10,570,486</u>	<u>17,152,810</u>
Revenues over (under) expenditures	<u>2,178,999</u>	<u>(1,855,109)</u>	<u>18,132</u>	<u>630,691</u>
Other financing sources (uses)				
Transfers in/(out)	(1,131,352)	1,810,922	(298,697)	(1,330,665)
Sale of capital assets				59,279
Total other financing sources (uses)	<u>(1,131,352)</u>	<u>1,810,922</u>	<u>(298,697)</u>	<u>(1,271,386)</u>
Net change in fund balances	1,047,647	(44,187)	(280,565)	(640,695)
Fund balances, beginning of year	1,903,851	251,436	1,520,266	4,930,316
Prior period adjustments	<u>(302,901)</u>			<u>564,633</u>
Fund balances, as restated	<u>1,600,950</u>	<u>251,436</u>	<u>1,520,266</u>	<u>5,494,949</u>
Fund balances, end of year	<u>\$ 2,648,597</u>	<u>\$ 207,249</u>	<u>\$ 1,239,701</u>	<u>\$ 4,854,254</u>

**Total
Governmental
Funds**

\$ 7,286,406
8,970,698
175,320
21,684,790
13,573
383,638
369,959
1,026,490
39,910,874

3,396,076
8,295,367
12,917,679
7,598,573
273,332
523,232
24,080

1,540,729
87,948
4,281,145
38,938,161
972,713

(949,792)
59,279
(890,513)

82,200

8,605,869
261,732
8,867,601

\$ 8,949,801

CASCADE COUNTY

**Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance of
Governmental Funds to the Statement of Activities**

Year Ended June 30, 2013

Net change in fund balances - governmental funds		\$ 82,200
Amounts reported for governmental activities in the statement of activities are different because:		
Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital Outlay	4,281,145	
Depreciation expense	(1,895,417)	2,385,728
In the statement of activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:		
Proceeds from the sale of capital assets		(59,279)
Gain on the disposal of capital assets		30,093
Transfer of assets out of governmental activities into proprietary funds does not affect the governmental funds.		(135,704)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of bond repayment, intercap repayment, and payment of a capital lease.		1,540,729
Governmental funds report tax revenue that is measurable but not yet available at year end as deferred revenue but this earned tax revenue is reported as revenue in the Statement of Activities.		531,643
Internal service funds are used by management to charge the costs of certain activities to the individual funds. The net revenue of internal service funds applicable to governmental activities is reported with governmental activities.		(932,350)
Compensated absences are expended as used in the governmental funds. However, they are expensed as earned on the statement of activities. In the current year, the amount earned was more than the amount used.		(355,100)
In the statement of activities, the cost of other post-employment benefits (OPEB) is measured by the increase in net OPEB obligation during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for the OPEB costs. This is the amount of the increase in the OPEB obligation in excess of the amount paid in the current year.		(222,041)
Governmental funds report the effect of premiums and discounts when the debt is first issued, whereas these items are deferred and amortized over the term of the debt in the statement of activities. Current year amortization of bond premium:		16,499
Change in net position of governmental activities		\$ 2,882,418

CASCADE COUNTY

Statement of Net Position - Proprietary Funds

June 30, 2013

	<u>5750 - Montana ExpoPark</u>	<u>Nonmajor Proprietary Funds</u>	<u>Total</u>	<u>Internal Service Funds (6000-6999)</u>
Assets				
Current assets				
Cash and investments	\$ 324,301	\$ 83,963	\$ 408,264	\$ 340,154
Accounts receivable, net	19,045		19,045	43,355
Taxes/assessments receivable, net		219,147	219,147	
Inventory	12,016		12,016	40,264
Advances to other funds				1,781,090
Total current assets	<u>355,362</u>	<u>303,110</u>	<u>658,472</u>	<u>2,204,863</u>
Noncurrent assets				
Capital assets not being depreciated	37,302	47,379	84,681	
Capital assets, net	<u>7,359,128</u>	<u>87,039</u>	<u>7,446,167</u>	<u>230,781</u>
Total noncurrent assets	<u>7,396,430</u>	<u>134,418</u>	<u>7,530,848</u>	<u>230,781</u>
Total assets	<u>7,751,792</u>	<u>437,528</u>	<u>8,189,320</u>	<u>2,435,644</u>
Liabilities				
Current liabilities				
Accounts payable	59,879	91,121	151,000	741,053
Deposits	203,435		203,435	
Compensated absences	8,285		8,285	
Due to other funds	1,124,129		1,124,129	24,000
Advances from other funds	<u>1,360,666</u>		<u>1,360,666</u>	
Total current liabilities	<u>2,756,394</u>	<u>91,121</u>	<u>2,847,515</u>	<u>765,053</u>
Noncurrent liabilities				
Compensated absences	<u>74,567</u>		<u>74,567</u>	<u>1,430</u>
Total noncurrent liabilities	<u>74,567</u>	<u>0</u>	<u>74,567</u>	<u>1,430</u>
Total liabilities	<u>2,830,961</u>	<u>91,121</u>	<u>2,922,082</u>	<u>766,483</u>
Net position				
Investment in capital assets	7,396,430	134,418	7,530,848	230,781
Unrestricted	<u>(2,475,599)</u>	<u>211,989</u>	<u>(2,263,610)</u>	<u>1,438,380</u>
Total net position	<u>\$ 4,920,831</u>	<u>\$ 346,407</u>	<u>\$ 5,267,238</u>	<u>\$ 1,669,161</u>

See Accompanying Notes to the Financial Statements.

CASCADE COUNTY

**Statement of Revenues, Expenses and Changes in Net Position-
Proprietary Funds**

Year Ended June 30, 2013

	5750 - Montana ExpoPark	Nonmajor Proprietary Funds	Totals	Internal Service Funds (6000-6999)
Operating revenues				
Internal services	\$	\$	\$	\$ 4,019,548
Charges for goods and services	2,780,364	79,639	2,860,003	
Miscellaneous revenues	<u>397,787</u>	<u>1,103,793</u>	<u>1,501,580</u>	<u>10</u>
Total operating revenues	<u>3,178,151</u>	<u>1,183,432</u>	<u>4,361,583</u>	<u>4,019,558</u>
Operating expenses				
Assessments	12,698	75	12,773	
Operating expenses	331,252	375,859	707,111	616,942
Payroll	1,295,791		1,295,791	53,811
Repairs and maintenance	70,022	24,797	94,819	29,693
Travel and training	21,020		21,020	
Office supplies	30,774	4,349	35,123	
Utilities and telephone	353,424	267,030	620,454	46,269
Dues and subscriptions	7,113		7,113	
Insurance	88,562	169	88,731	4,309,305
Rent	43,853	25,836	69,689	
Awards and indemnities	48,522		48,522	
Professional fees	1,514,780	282,333	1,797,113	5,618
Bank charges	40,173		40,173	
Postage	3,440	9,919	13,359	
Advertising	98,023		98,023	
Depreciation	678,746	17,319	696,065	63,903
Other	<u> </u>	<u>4,473</u>	<u>4,473</u>	<u> </u>
Total operating expenses	<u>4,638,193</u>	<u>1,012,159</u>	<u>5,650,352</u>	<u>5,125,541</u>
Operating income (loss)	<u>(1,460,042)</u>	<u>171,273</u>	<u>(1,288,769)</u>	<u>(1,105,983)</u>
Non-operating revenues				
Interest revenue		90	90	12,909
Interest (expense)	(8,294)		(8,294)	
Gain (loss) on sale of assets	<u>(177,257)</u>	<u> </u>	<u>(177,257)</u>	<u> </u>
Total non-operating revenues	<u>(185,551)</u>	<u>90</u>	<u>(185,461)</u>	<u>12,909</u>
Income (loss) before contributions & transfers	(1,645,593)	171,363	(1,474,230)	(1,093,074)
Capital contributions				160,724
Transfers in/(out)	<u>949,792</u>	<u> </u>	<u>949,792</u>	<u> </u>
Change in net position	(695,801)	171,363	(524,438)	(932,350)
Total net position, beginning of year	5,564,140	175,044	5,739,184	2,601,511
Prior period adjustments	<u>52,492</u>	<u>0</u>	<u>52,492</u>	<u>0</u>
Total net position, beginning of year, as restated	<u>5,616,632</u>	<u>175,044</u>	<u>5,791,676</u>	<u>2,601,511</u>
Total net position, end of year	<u>\$ 4,920,831</u>	<u>\$ 346,407</u>	<u>\$ 5,267,238</u>	<u>\$ 1,669,161</u>

CASCADE COUNTY

**Statement of Cash Flows-
Proprietary Funds**

Year Ended June 30, 2013

	5750 - Montana ExpoPark	Nonmajor Proprietary Funds	Totals	Internal Service Funds (6000-6999)
Cash flows from operating activities				
Cash received from services provided	\$ 3,184,165	\$ 62,863	\$ 3,247,028	\$ 4,031,545
Cash received from assessments		1,069,641	1,069,641	
Cash paid to employees	(1,279,705)		(1,279,705)	(70,634)
Cash paid to suppliers	<u>(2,961,484)</u>	<u>(1,069,749)</u>	<u>(4,031,233)</u>	<u>(4,943,131)</u>
Net cash provided(used) by operating activities	<u>(1,057,024)</u>	<u>62,755</u>	<u>(994,269)</u>	<u>(982,220)</u>
Cash flows from investing activities				
Interest received	-	90	90	12,909
Net cash (used) by investing activities	<u>0</u>	<u>90</u>	<u>90</u>	<u>12,909</u>
Cash flows from non-capital financing activities				
Cash received from interfund loan repayment	\$	\$	\$	\$ 164,468
Cash (paid) received from other funds	643,352	(20,191)	623,161	24,001
Operating transfers in	<u>949,792</u>	<u> </u>	<u>949,792</u>	<u> </u>
Net cash provided (used) for non-capital financing activities	<u>1,593,144</u>	<u>(20,191)</u>	<u>1,572,953</u>	<u>188,469</u>
Cash flows from capital and related financing activities				
Acquisition of capital assets	(74,471)		(74,471)	(30,618)
Cash paid on interfund loan	(136,313)		(136,313)	
Interest paid on interfund loan	<u>(8,294)</u>	<u> </u>	<u>(8,294)</u>	<u> </u>
Net cash (used) by capital and related financing activities	<u>(219,078)</u>	<u>0</u>	<u>(219,078)</u>	<u>(30,618)</u>
Net increase (decrease) in cash and cash equivalents	317,042	42,654	359,696	(811,460)
Cash and cash equivalents, beginning of year	<u>7,259</u>	<u>41,309</u>	<u>48,568</u>	<u>1,151,614</u>
Cash and cash equivalents, end of year	<u>\$ 324,301</u>	<u>\$ 83,963</u>	<u>\$ 408,264</u>	<u>\$ 340,154</u>

CASCADE COUNTY

**Statement of Cash Flows
Proprietary Funds - Continued**

Year Ended June 30, 2013

	5750 - Montana ExpoPark	Nonmajor Proprietary Funds	Totals	Internal Service Funds (6000-6999)
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (1,460,042)	\$ 171,273	\$ (1,288,769)	\$ (1,105,983)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	678,746	17,319	696,065	63,903
Changes in working capital components				
(Increase) decrease in assessment receivable	-	(47,098)	(47,098)	
(Increase) decrease in accounts receivable	5,699	642	6,341	3,584
(Increase) decrease in inventory	315		315	8,403
Increase (decrease) in accounts payable	(42,945)	(79,381)	(122,326)	64,696
Increase (decrease) in compensated absences	16,087		16,087	(16,823)
(Decrease) in refundable deposits	(254,640)		(254,640)	
(Decrease) in taxes payable	(244)		(244)	
Net cash provided(used) by operating activities	\$ (1,057,024)	\$ 62,755	\$ (994,269)	\$ (982,220)
Schedule of noncash capital and related financing activities				
Increase in capital assets from prior period adjustment	\$ 52,492			
Capital asset acquired from governmental activities				\$ 160,724

CASCADE COUNTY

Statement of Fiduciary Net Position

June 30, 2013

	Investment Trust Fund	Private Purpose Trust Funds (7010- 7099)	Agency Funds (7100-7999)
Assets			
Cash and investments	\$ 14,039,114	\$ 349,434	\$ 4,983,976
Holdings in external investment pool			14,039,114
Accounts receivable			2,168
Taxes/Assessments receivable			6,420,904
Other receivables			48,388
Due from other funds			15,786
Tax deed land			<u>48,388</u>
Total assets	<u>14,039,114</u>	<u>349,434</u>	<u>\$ 25,558,724</u>
Liabilities			
Accrued expenses		101	
Accounts payable			4,303,560
Due to other governments			<u>21,255,164</u>
Total liabilities	<u>0</u>	<u>101</u>	<u>\$ 25,558,724</u>
Net position			
Held in trust for participants	<u>14,039,114</u>	<u>349,333</u>	
Total net position	<u>\$ 14,039,114</u>	<u>\$ 349,333</u>	

See Accompanying Notes to the Financial Statements.

CASCADE COUNTY

Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2013

	Investment Trust Fund	Private Purpose Trust Funds (7010- 7099)
Additions		
Contributions to pooled investments	\$ 249,486,739	\$
Miscellaneous		40,546
Total additions	249,486,739	40,546
Deductions		
Distributions from pooled investments	248,096,256	-
Total deductions	248,096,256	0
Change in net position held in trust	1,390,483	40,546
Net position, beginning of year	9,539,422	265,975
Prior period adjustment	3,109,209	42,812
Net position, beginning of year restated	12,648,631	308,787
Net position, end of year	\$ 14,039,114	\$ 349,333

See Accompanying Notes to the Financial Statements.

Notes to the Financial Statements

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies

The basic financial statements of Cascade County are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), applicable to government units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting.

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. The County has no component unit entities for which the government is considered to be financially accountable.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund 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 are 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 instead 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 in 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. 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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

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

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 County 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.

The County reports the following major proprietary fund:

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 County reports the following fund types:

Internal Service Fund - 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 Fleet Maintenance, which tracks the costs of the fleet maintenance department. 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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

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

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.

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

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

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

Effective July 1, 2012, the County implemented the following financial accounting and reporting standards issued by GASB:

Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. This statement incorporates Financial Accounting Standard Board (FASB) pronouncements, Accounting Principles Board Opinions, and AICPA Accounting Research Bulletins (ARB) that do not conflict with GASB pronouncements, and issued on or before November 30, 1989, into the GASB authoritative literature. It also supersedes Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting, thereby eliminating the election provided in paragraph 7 of that Statement. The adoption of GASB Statement No. 62 did not have a material effect on the financial statements in the current year and had no effect on previously issued financial statements.

Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. GASB Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. The adoption of GASB Statement No. 63 did not have a material effect on the financial statements in the current year and had no effect on previously issued financial statements.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand and demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition. In addition, the investment with the State of Montana's Short-Term Investment Pool (STIP) is deemed to be cash equivalents since it is sufficiently liquid as to permit withdrawal of cash at any time without prior notice or penalty.

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

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

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year-end are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectible accounts (\$402,444 and \$50,301 for the Community Health Clinic and Expo Park, respectively). 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

All inventories are valued at cost. 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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, and Net Position or Equity - Continued

4. 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, 2013, were within the legal limits. The tax levies were based upon a taxable valuation of \$136,361,934.

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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, and Net Position or Equity - Continued

5. Capital Assets - Continued

Property, plant, equipment, and infrastructure assets of the primary government 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 maximum number of days earned annually as of the end of the first pay period of the next 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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

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 are deferred and amortized over the life of the bond issue using the straight line method which is materially consistent with the interest method. The current year amortized premium was \$16,499. Bonds payable are reported net of the applicable bond premium or discount.

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 Balance

The financial statements have been presented in accordance with the reporting model required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the Statement is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB Statement No. 54 provides for two major types of fund balances, nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash, such as inventories, prepaid amounts, and long-term notes receivable, or they are legally or contractually required to remain intact.

In addition to the nonspendable fund balance, GASB Statement No. 54 has provided a hierarchy of spendable fund balances, based on spending constraints, as follows:

Restricted - fund balances that are restricted for specific purposes stipulated by external parties, constitutional provisions, or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed - fund balances that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, the Board of County Commissioners. Commitments may be changed or lifted only by the County taking the same formal action that imposed the constraint originally.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies - Continued

8. Fund Balance - Continued

Assigned - fund balances that are intended to be used by the County for specific purposes that are neither restricted nor committed. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as nonspendable, restricted or committed. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Unassigned - fund balance of the general fund that is not constrained for any particular purposes. It is also the residual classification for all negative fund balances.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

Note 2 - Compliance and Accountability

A. Budgetary Information

The County adopts an annual budget for all of its applicable 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 second Monday in August or within 45 calendar days of receiving certified taxable values from the 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

Notes to the Financial Statements

Year Ended June 30, 2013

Note 2 - Compliance and Accountability - Continued

B. Excess of Expenditures Over Appropriations

No departments overspent their authorized budget.

Note 3 - Deposits and Investments

Cash and cash equivalent deposits may include cash and cash items: demand, time, savings, and fiscal agent deposits; investment in the State Short-Term Investment Pool (STIP); direct obligations of the United States Government and securities issued by agencies of the United States.

Governmental Activities, Business-Type Activities, and Fiduciary Funds

At June 30, 2013 deposits and investments consist of the following:

Cash on hand and petty cash	\$ 71,585
Cash in banks:	
Demand deposits	10,269,116
State Short-Term Investment Pool (STIP)	16,311,902
Federal Farm Credit Bank	<u>1,000,000</u>
Total deposits and investments	<u>\$ 27,652,603</u>

Deposits and investments are reported in the financial statements as follows:

Governmental activities	\$ 7,871,815
Business-type activities	408,264
Investment trust fund	14,039,114
Other fiduciary funds	<u>5,333,410</u>
Total deposits and investments	<u>\$ 27,652,603</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 3 - Deposits and Investments - Continued

Cash Deposits

Custodial Credit Risk

Montana statutes require that the County obtain securities for the uninsured portion of the deposits as follows: 1) Securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, 2) Securities equal to 100% of the uninsured deposits if the institution in which the deposits are made has a net worth to total assets ratio of less than 6%. The State statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for County deposits at June 30, 2013, complied with the amount required by State statutes.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk but follows the requirements of the State of Montana, as detailed above. As of June 30, 2013, the carrying amount of the County's bank deposits was \$10,269,116 and the respective bank balances totaled \$11,876,419. Of the total bank balance, \$661,117 was insured through the Federal Depository Insurance Corporation (FDIC). The remaining \$11,215,302 was collateralized with securities held by the financial institution's custodial agent. These securities are held in the name of the County.

Investments

The County's investments, at June 30, 2013, consist of Montana Short-Term Investment Pool (STIP) totaling \$16,311,902 and US Agency Securities - Federal Farm Credit Bank of \$1,000,000.

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 2a7-like pool. A 2a7-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 STIP based on the pool's unit value, which is fixed at \$1.00. The fair value of the position in the external investment pool is the same as the value of the pool shares.

The investment in Federal Farm Credit Bank is reported at cost.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2013, none of the County's investments were subject to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County has no formal investment policy relating to credit risk of investments. The County does follow the requirements of the State of Montana for local governments.

As of June 30, 2013, the County's investment in Federal Farm Credit Bank received a rating of Aaa by Moody's Investor Service and AA+ by Standard & Poor's.

The State of Montana STIP has its own formal investment policy that addresses credit risk. The policy specifies that STIP securities have ratings provided by Standard & Poor's, Moody's, or Fitch. Although the STIP investments have been rated by investment security type, STIP, as an external investment pool, has not been rated. Additional information on the State of Montana Short-Term Investment Pool may be obtained by contacting the Montana Board of Investments, Department of Commerce, 2401

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 3 - Deposits and Investments - Continued

Colonial Drive, 3rd floor, P.O. Box 200126, Helena, MT 59620-0126 or by phone (406) 444-0001.

Interest Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The County's investment in Federal Farm Credit Bank has a maturity date of May 1, 2017.

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.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The County places no limit on the amount it may invest in any one issuer. The following is a list of the County's concentration of credit risk percentages:

<u>Issuer Organization</u>	<u>Percentage</u>
STIP	94%
Federal Farm Credit Bank	6%

External Investment Pool

The County's investment pool is in accordance with Montana Code Annotated Section 7-6-201 and the County's Investment Pool Investment Policy. The responsibility for conducting investment transactions reside with the County Treasurer, with overall policy guidance the responsibility of a committee formed by the County Commissioners. The pool is not registered with the SEC. The fair value of investments is reviewed monthly, with yearly adjustments to the financial statements at fiscal year-end, if necessary. All parties involved share in gains or loss equitably, based on their average daily balances.

The following is the County's statement of net position and changes in net position for its investment pool.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 3 - Deposits and Investments - Continued

Statement of Net Position	<u>External Participants</u>	<u>Internal Participants</u>	<u>Combined</u>
Assets:			
Cash and investments	\$ 14,039,114	\$ 3,272,788	\$ 17,311,902
Total assets	<u>14,039,114</u>	<u>3,272,788</u>	<u>17,311,902</u>
Net Position:			
County funds	0	3,272,788	3,272,788
External participants	<u>14,039,114</u>	<u> </u>	<u>14,039,114</u>
Total liabilities and net position	<u>14,039,114</u>	<u>3,272,788</u>	<u>17,311,902</u>
Statement of Changes in Net Position			
Contributions to pooled investments	249,486,739	67,425,598	316,912,337
Distributions from pooled investments	<u>248,096,256</u>	<u>(68,868,443)</u>	<u>(316,964,699)</u>
Increase/(decrease) in net position	<u>1,390,483</u>	<u>(1,442,845)</u>	<u>(52,362)</u>
Net position, beginning of year	9,539,422	4,118,253	13,657,675
Prior period adjustment	<u>3,109,209</u>	<u>597,380</u>	<u>3,706,589</u>
Net position, beginning of year, restated	<u>12,648,631</u>	<u>4,715,633</u>	<u>17,364,264</u>
Net position, end of year	<u>\$ 14,039,114</u>	<u>\$ 3,272,788</u>	<u>\$ 17,311,902</u>

Note 4 - Loan 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 one loan outstanding; which is current on repayment. Since the County is fully collateralized on the loans no allowance for doubtful accounts has been established. The outstanding balance on this loan is \$183,093.

Note 5 - Due to/Due From Other Funds and 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 Fund	Road	\$ 272,251
	Montana ExpoPark	1,124,129
	Nonmajor Governmental Funds	670,998
	Internal Service Funds	<u>24,000</u>
		<u>\$ 2,091,378</u>
Agency Funds	General Fund	<u>\$ 15,786</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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 5 - Due to/Due From Other Funds and Transfers - Continued

The County made interfund loans from the Self Insurance Fund to the General Fund and ExpoPark for the purpose of the County's Energy Efficiency Project and to replace the bleachers in the arena at ExpoPark. These interfund loans are shown as advances to/from other funds in the financial statements and are not scheduled to be fully repaid within a year.

Interfund transfers are as follows:

	Transfers In:					
Transfer out:	General Fund	Road Fund	Public Safety	Non-major Governmental	Montana ExpoPark	Total
General Fund	\$	\$ 232,173	\$ 139,886	\$ 996,219	\$ 36,000	\$ 1,404,278
Road Fund				433,166		433,166
Public Safety				700,800		700,800
Nonmajor Governmental	272,927	2,011,915	262,217		949,803	3,496,862
Montana ExpoPark				36,012		36,012
	\$ 272,927	\$ 2,244,088	\$ 402,103	\$ 2,166,197	\$ 985,803	\$ 6,071,118

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 through 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 reminder comes from the department when the employee is employed.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 6 - Capital Assets

Capital assets activity for the year ended June 30, 2013, is summarized as follows:

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Transfers</u>	<u>Balance 6/30/2013</u>
Governmental activities						
Capital assets not being depreciated						
Land	\$ 649,255	\$	\$	\$	\$	\$ 649,255
Land easements	3,198,284					3,198,284
Construction in progress	<u>1,283,647</u>	<u>164,158</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,447,805</u>
Total capital assets not being depreciated	<u>5,131,186</u>	<u>164,158</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u>5,295,344</u>
Capital assets being depreciated						
Buildings	30,449,648	262,080			(7,150)	30,704,578
Machinery and equipment	9,224,151	1,710,872	(1,046,570)	121,689	(597,115)	9,413,027
Improvements	184,385	15,990				200,375
Infrastructure	<u>23,815,223</u>	<u>2,226,224</u>	<u> </u>	<u> </u>	<u> </u>	<u>26,041,447</u>
Total capital assets being depreciated	<u>63,673,407</u>	<u>4,215,166</u>	<u>(1,046,570)</u>	<u>121,689</u>	<u>(604,265)</u>	<u>66,359,427</u>
Less accumulated depreciation						
Buildings	(6,671,645)	(667,134)			5,005	(7,333,774)
Machinery and equipment	(5,881,158)	(914,994)	919,206	(42,364)	463,556	(5,455,754)
Improvements	(144,578)	(12,374)				(156,952)
Infrastructure	<u>(18,082,223)</u>	<u>(300,915)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(18,383,138)</u>
Total accumulated depreciation	<u>(30,779,604)</u>	<u>(1,895,417)</u>	<u>919,206</u>	<u>(42,364)</u>	<u>468,561</u>	<u>(31,329,618)</u>
Total capital assets being depreciated, net	<u>32,893,803</u>	<u>2,319,749</u>	<u>(127,364)</u>	<u>79,325</u>	<u>(135,704)</u>	<u>35,029,809</u>
Governmental activities capital assets, net	<u>\$ 38,024,989</u>	<u>\$ 2,483,907</u>	<u>\$ (127,364)</u>	<u>\$ 79,325</u>	<u>\$ (135,704)</u>	<u>\$ 40,325,153</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 6 - Capital Assets - Continued

	Balance 7/1/2012	Additions	Deletions	Adjustments	Transfers	Balance 6/30/2013
Business-type activities						
Capital assets not being depreciated						
Land	\$ 84,681	\$ _____	\$ _____	\$ _____	\$ _____	\$ 84,681
Total capital assets not being depreciated	<u>84,681</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>84,681</u>
Capital assets being depreciated						
Buildings	10,834,384	16,087	(384,861)	133,417		10,599,027
Machinery and equipment	1,710,430	39,868				1,750,298
Improvements	<u>4,360,881</u>	<u>22,005</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>4,382,886</u>
Total capital assets being depreciated	<u>16,905,695</u>	<u>77,960</u>	<u>(384,861)</u>	<u>133,417</u>	<u>0</u>	<u>16,732,211</u>
Less accumulated depreciation						
Buildings	(5,348,675)	(297,509)	207,604	(80,925)		(5,519,505)
Machinery and equipment	(419,605)	(154,950)				(574,555)
Improvements	<u>(2,944,890)</u>	<u>(243,606)</u>	<u>_____</u>	<u>(3,488)</u>	<u>_____</u>	<u>(3,191,984)</u>
Total accumulated depreciation	<u>(8,713,170)</u>	<u>(696,065)</u>	<u>207,604</u>	<u>(84,413)</u>	<u>0</u>	<u>(9,286,044)</u>
Total capital assets being depreciated, net	<u>8,192,525</u>	<u>(618,105)</u>	<u>(177,257)</u>	<u>49,004</u>	<u>0</u>	<u>7,446,167</u>
Business-type activities capital assets, net	<u>\$ 8,277,206</u>	<u>\$ (618,105)</u>	<u>\$ (177,257)</u>	<u>\$ 49,004</u>	<u>\$ 0</u>	<u>\$ 7,530,848</u>
	Balance 7/1/2012	Additions	Deletions	Adjustments	Transfers	Balance 6/30/2013
Internal Service Funds						
Capital assets being depreciated						
Machinery and equipment	\$ 236,811	\$ 30,619	\$ (6,485)	\$ _____	\$ 620,791	\$ 881,736
Less accumulated depreciation						
Machinery and equipment	(133,470)	(63,903)	6,485	_____	(460,067)	(650,955)
Total capital assets being depreciated, net	<u>103,341</u>	<u>(33,284)</u>	<u>0</u>	<u>0</u>	<u>160,724</u>	<u>230,781</u>
Internal service funds capital assets, net	<u>\$ 103,341</u>	<u>\$ (33,284)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 160,724</u>	<u>\$ 230,781</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 6 - Capital Assets - Continued

Depreciation expense for governmental activities shown in the financial statements does not agree to the above additions to accumulated depreciation in governmental activities because adequate records were not available to determine those amounts. Depreciation expense was charged to the functions in the Statement of Activities as follows:

Governmental Activities

General government	\$ 367,766
Public works	571,333
Public health	832,352
Public safety	74,546
Social and economic services	36,642
Unallocated	12,778
General government (internal service funds)	<u>63,903</u>
Total governmental activities depreciation expense	<u><u>\$ 1,959,320</u></u>

Note 7 - Long-Term Liabilities

Changes in long-term liabilities for the year ended June 30, 2013, were as follows:

	<u>Balance</u> <u>7/1/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2013</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Governmental					
General obligation bonds	\$ 3,300,000	\$	\$(1,250,000)	\$ 2,050,000	\$ 670,000
Intercap loans	1,615,078		(287,857)	1,327,221	267,633
Capital lease	2,872		(2,872)	0	
Other post-employment benefits	336,560	303,128	(81,087)	558,601	
Compensated absences (internal service funds)	18,252		(16,822)	1,430	
Compensated absences	<u>2,154,714</u>	<u>355,100</u>	<u> </u>	<u>2,509,814</u>	<u>250,981</u>
Governmental long-term liabilities	<u><u>\$ 7,427,476</u></u>	<u><u>\$ 658,228</u></u>	<u><u>\$(1,638,638)</u></u>	<u><u>\$ 6,447,066</u></u>	<u><u>\$1,188,614</u></u>
Business-type					
Compensated absences	<u>\$ 74,605</u>	<u>\$ 8,247</u>	<u>\$</u>	<u>\$ 82,852</u>	<u>\$ 8,285</u>
Business-type long term liabilities	<u><u>\$ 74,605</u></u>	<u><u>\$ 8,247</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 82,852</u></u>	<u><u>\$ 8,285</u></u>
Total governmental and business-type activities	<u><u>\$ 7,502,081</u></u>	<u><u>\$ 666,475</u></u>	<u><u>\$(1,638,638)</u></u>	<u><u>\$ 6,529,918</u></u>	<u><u>\$1,196,899</u></u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 7 - Long-Term Liabilities - Continued

Long term debt of the County includes the following as of June 30, 2013:

General Obligation Bonds:

On June 15, 2012, the General Obligation Refunding Bonds Series 2001 and Series 2005 were called and a Series 2012 General Obligation Refunding Bonds were issued in the amount of \$3,300,000. The Bonds bear interest of 2.00% payable semiannually on January 1 and July 1 of each year, commencing July 1, 2012. The Bonds will mature on July 1, 2016. \$ 2,050,000

Intercap Loans:

Whitetail Lane RID - State of Montana Intercap Loan Program Rural Improvement District loan with a final maturity date February 15, 2016. The original amount of the loan was \$48,990 with interest at a variable interest rate between 4.85% and 1.00%. The interest rate was 1.00% as of June 30, 2013. The loan is secured by special assessment tax revenues. 16,674

Flood/Gannon RID - State of Montana Intercap Loan Program Rural Improvement District loan with a final maturity date February 15, 2016. The original amount of the loan was \$269,342 with interest at a variable interest rate between 4.85% and 1.00%. The interest rate was 1.00% as of June 30, 2013. The loan is secured by special assessment tax revenues. 68,689

Bob Marshall RID - State of Montana Intercap Loan Program Rural Improvement District loan with a final maturity date February 15, 2024. The original amount of the loan was \$100,931 with interest at a variable interest rate between 4.25% and 1.00%. The interest rate was 1.00% as of June 30, 2013. The loan is secured by special assessment tax revenues. 79,896

Grader/Loader Purchase - State of Montana Intercap Loan Program New and Used Equipment General Fund loan with a final maturity date February 15, 2016. The original amount of the loan was \$476,230 with interest at a variable interest rate between 3.25% and 1.00%. The loan is secured by equipment. 218,087

Grader Refinance - State of Montana Intercap Loan Program New and Used Equipment General Fund loan with a final maturity date February 15, 2016. The original amount of the loan was \$273,770 with interest at a variable interest rate between 4.25% and 1.00%. The loan is secured by equipment. 127,235

Complete Public Works Facility, Remodel Campus - State of Montana Intercap Loan Program loan with a final maturity date February 15, 2019. The original amount of the loan was \$852,306 with interest at a variable interest rate between 3.25% and 1.00%. The interest rate was 1.00% at June 30, 2013. 551,773

Public Works Facility, Remodel Campus - State of Montana Intercap Loan Program loan with a final maturity date February 15, 2019. The original amount of the loan was \$397,694 with interest at a variable interest rate between 3.25% and 1.00%. The interest rate was 1.00% at June 30, 2013. 264,867

Total long-term debt	3,377,221
Less current maturities	<u>937,633</u>
Total long-term debt, net of current maturities	<u>\$ 2,439,588</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 7 - Long-Term Liabilities - Continued

The annual maturity of all long-term debt (bonds and intercap loans) of the County, as of June 30, 2013 is as follows:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$ 937,633	\$ 53,603
2015	957,874	37,501
2016	989,305	21,096
2017	145,561	4,561
2018	151,361	3,090
2019 - 2023	186,616	2,654
2024 - 2028	<u>8,871</u>	<u>67</u>
	<u>\$ 3,377,221</u>	<u>\$ 122,572</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 8 - Fund Equity

Governmental funds fund balance can be classified into five categories. The categories are nonspendable, restricted, committed, assigned and unassigned. The County currently has no fund balance classified as nonspendable.

Spendable:

Restricted for:

Predatory Animal Control	\$ 1,312
Drug Prevention	10,135
Federal Equitable Share	1,980
Revolving Loan Fund	205,077
Special Districts	156,739
County Land Information	10,954
Debt Service	<u>422,325</u>
Total restricted	<u>\$ 808,522</u>

Committed for:

General government	\$ 1,941,403
Public safety	1,256,984
Public works	705,042
Health services	333,380
Culture and recreation	76,441
Environmental management	11,243
Debt service	<u>104,024</u>
Total committed	<u>\$ 4,428,517</u>

Assigned for:

General government	\$ 103,683
Public safety	50,428
Public works	248,886
Health services	982,183
Culture and recreation	842
Environmental management	75,629
Debt service	104,375
Capital outlay	<u>920,723</u>
Total assigned	<u>\$ 2,486,749</u>

Unassigned: \$ 1,226,013

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 9 - Pension and Retirement Plans

Substantially all County employees participate in one of the following cost-sharing, multiple-employer retirement benefit plans.

1. Public Employees' Retirement System (PERS)

PERS is a statewide, cost-sharing, multiple-employer defined benefit plan. All employees, other than the County's sheriff and deputy sheriffs, that work more than the equivalent of 120 working days per fiscal year, are required by State law to participate in the PERS.

Effective July 1, 2002, PERS permits plan members to elect to transfer a portion of their plan entitlement to a defined contribution plan and have their share of plan contributions deposited to a separate account in a defined contribution plan. There is no change in the required contributions from employers, employees, or the State.

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

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

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

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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 9 - Pension and Retirement Plans - Continued

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 Teachers' Retirement System's published "Comprehensive Annual Financial Report" for the fiscal year end. It is available from TRS at 1500 East Sixth Avenue, P.O. Box 200139, Helena, MT 59620-0139, (406) 444-2641.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 9 - 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, 2013 as follows:

	<u>PERS</u>	<u>SRS</u>	<u>TRS</u>
Required member contributions	- %	9.245 %	7.150 %
Hired prior to 7/1/2011	6.900 %	- %	- %
Hired on or after 7/1/2011	7.900 %	- %	- %
Required employer contributions (1)	7.070 %	10.115 %	7.470 %
Covered Payroll	12,872,776	4,344,666	33,025
(1) 0.10% paid by State of Montana			
Contributions:			
Employer	910,106	439,463	2,467
Employee	907,287	401,665	2,361
Additional employee	16,786	6,724	-
Total	<u>\$ 1,834,179</u>	<u>\$ 847,852</u>	<u>\$ 4,828</u>

Additional contributions represent voluntary payment of contributions on time worked at another qualifying governmental entity or agency, thereby purchasing additional creditable service. Both employer and employee contributions were made at 100% of the amount required for fiscal year 2013. Three year trend information is as follows:

	<u>Year Ending</u>	<u>Contributions Required</u>	<u>Contributions Made</u>	<u>Percentage Contributed</u>
PERS	6/30/2011	\$ 850,793	\$ 850,793	100.00 %
	6/30/2012	\$ 927,245	\$ 927,245	100.00 %
	6/30/2013	\$ 910,106	\$ 910,106	100.00 %
SRS	6/30/2011	\$ 388,166	\$ 388,166	100.00 %
	6/30/2012	\$ 448,293	\$ 448,293	100.00 %
	6/30/2013	\$ 439,463	\$ 439,463	100.00 %
TRS	6/30/2011	\$ 2,533	\$ 2,533	100.00 %
	6/30/2012	\$ 2,615	\$ 2,615	100.00 %
	6/30/2013	\$ 2,467	\$ 2,467	100.00 %

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 10 - Post Employment Benefits Other Than Pensions

Plan Description: Pursuant to the provision of MCA 2-18-704, former employees who retire from the County, and eligible dependents, may continue to participate in the County's health and hospitalization plan for medical and prescription coverage. The County subsidizes the premium rates paid by the retirees by allowing them to participate in the plan at the blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. The Plan does not issue separate stand-alone financial reports.

Actuarial methods and assumptions: Following are the actuarial methods and assumptions for the most recent valuation:

(1) Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

(2) Calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

(3) Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

4) The actuarial methods and significant assumption are

- a) Entry Age Normal Cost method.
- b) Actuarial value of assets is fair value (none at 6/30/13).
- c) Discount rate is 4.00%
- d) Salary scale is 4.00%
- e) Actual healthcare premiums were used for 2013 and 2014. A rate of 8.00% was used for fiscal year ended 6/30/15 grading to 5.0% for fiscal year ending 6/30/21 and beyond.
- f) The amortization method used is the level dollar method using a 28 year closed period.

Funding Policy: The County has not advanced-funded or established a funding methodology for the annual Other Post Employment Benefit (OPEB) costs or the net OPEB obligation. The plan is financed on a pay-as -you-go basis.

Annual OPEB Cost and Net OPEB Obligations: The following table shows the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB Obligation:

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 10 - Post Employment Benefits Other Than Pensions - Continued

<u>Description</u>	<u>Amount</u>
Normal Cost (service cost for one year)	\$ 241,511
Amortization of Unfunded Actuarial Accrued Liability	69,974
Interest on Normal Cost and Amortization	<u> </u>
Annual Required Contribution	311,485
Interest on Net OPEB Obligation	11,841
Adjustment to Annual Required Contribution	<u>(20,198)</u>
Annual OPEB Cost (Expense)	303,128
Contribution Toward the OPEB Cost	<u>(81,087)</u>
Increase in Net OPEB Obligation	222,041
Net OPEB Obligation, Beginning of Year	<u>336,560</u>
Net OPEB Obligation, End of Year	<u>\$ 558,601</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2013 and the preceding two years is:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Contribution</u>	<u>Percentage of Annual OPEB Cost</u>	<u>OPEB Obligation</u>
June 30, 2011	\$ 329,955	\$ (240,268)	72.82 %	\$ 183,338
June 30, 2012	\$ 338,399	\$ (185,177)	54.72 %	\$ 336,560
June 30, 2013	\$ 303,128	\$ (81,087)	26.75 %	\$ 558,601

Funded Status and Funding Progress: The funded status of the plan as of June 30, 2013 was as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Payroll ((b-a)/c)</u>
June 30, 2013	\$ 0	\$ 1,371,441	\$ 1,371,441	0.00 %	\$ 13,042,160	10.5%

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 and termination, mortality, and the healthcare cost trends. 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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 11 - Risk Management

The County faces a considerable number of risks of loss, including:

- a) damage to and destruction and loss of property and contents;
- b) professional liability;
- c) environmental damage;
- d) workers' compensation (i.e., employee injuries);
- e) prisoner medical costs;
- f) medical insurance costs of employees;
- g) tort actions; and,
- h) errors and omissions.

A variety of methods is 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. 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. The County Workman's Compensation insurance is through Montana State Fund. 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 it liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2013, the County incurred \$172,020 in prisoner medical costs. 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, 2013, the County expended \$704,460 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.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 11 - Risk Management - Continued

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 \$150,000. 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. A liability of \$692,343 was accrued in the accounts payable line item for claims reported but not paid and claims incurred but are not reported as of June 30, 2013. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

Claims activity for the plan is itemized below.

<u>Fiscal year</u>	<u>Claims liability beginning of year</u>	<u>Claims incurred</u>	<u>Claims paid</u>	<u>Claims liability end of year</u>
2013	\$ 628,146	\$ 4,295,910	\$ 4,231,713	\$ 692,343
2012	\$ 459,759	\$ 3,727,795	\$ 3,559,408	\$ 628,146

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2013

Note 12 - Prior Period Adjustments

The County's financial statements as of June 30, 2012, contained the following errors in the governmental funds: (1) understatement of cash for bank accounts not previously shown on the County records of \$151,981, (2) understatement of an interfund loan incorrectly accounted for as long term debt of \$456,417, (3) overstatement of a loan receivable that had been paid off of \$2,007, and (4) understatement of accounts receivable not previously recognized at the health clinic of \$568,175. Total governmental fund balance has been restated by an increase of \$261,732.

The County's financial statements as of June 30, 2012, contained the following error in the proprietary funds: understatement of capital assets in the amount of \$133,417 and understatement of accumulated depreciation in the amount of \$80,925 from the improper deletion of capital assets and related accumulated depreciation from the accounting records. Total proprietary net position has been restated by an increase of \$52,492.

In the government-wide financial statements the effect from the above errors was an increase of \$718,149 in the governmental activities and an increase of \$52,492 in the business-type activities. The government-wide financial statements as of June 30, 2012 also contained the following errors: (1) Internal balance of \$69,719 was overstated in the governmental activities and understated in the business-type activities, (2) accounts payable was overstated in the governmental activities by \$7,511, (3) and understatement of capital assets in the amount of \$121,690 and understatement of accumulated depreciation in the amount of \$42,364 from the improper deletion of capital assets and related accumulated depreciation from the accounting records. The net effect of all errors in the governmental activities and business-type activities was an increase of net position of \$735,267 and \$122,211, respectively.

The County's financial statements as of June 30, 2012, contained the following errors in the private purpose trust funds: (1) understatement of cash in four funds in the amount of \$143,931, (2) and overstatement of cash in one fund in the amount of \$101,119. Total private purpose trust fund balance has been restated by an increase of \$42,812. The government-wide financial statements were not affected by these errors.

**CASCADE COUNTY
Great Falls, Montana**

**Other Post Employment Benefits
Schedule of Funding Progress**

For the Year Ended June 30, 2013

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Payroll ((b-a)/c)</u>
July 1, 2010	\$ 0	\$ 2,461,018	\$ 2,461,018	0.00 %	\$16,134,670	15.25 %
July 1, 2011	\$ 0	\$ 2,503,737	\$ 2,503,737	0.00 %	\$15,905,309	15.74 %
June 30, 2013	\$ 0	\$ 1,371,441	\$ 1,371,441	0.00 %	\$13,042,160	10.52 %

CASCADE COUNTY

Budgetary Comparison Schedule

Year Ended June 30, 2013

	General Fund			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 1,400,870	\$ 1,400,870	\$ 1,784,045	\$ 383,175
Charges for services	503,000	503,000	652,667	149,667
Licenses and permits	10,000	10,000	12,824	2,824
Tax revenue	6,024,864	6,024,864	6,172,482	147,618
Fines and forfeitures	368,000	368,000	340,300	(27,700)
Investment income			5,484	5,484
Internal services	43,400	43,400	37,548	(5,852)
Miscellaneous			92	92
Total revenues	<u>8,350,134</u>	<u>8,350,134</u>	<u>9,005,442</u>	<u>655,308</u>
Expenditures				
General Government	6,838,982	6,750,531	5,950,953	799,578
Public Works	350,000	350,000	309,138	40,862
Public Safety	153,806	153,806	97,948	55,858
Economic Development	85,000	85,000	69,855	15,145
Debt Service				
Principal	425,618	379,800	225,749	154,051
Interest	19,364	19,364	19,193	171
Capital Outlay			153,607	(153,607)
Total expenditures	<u>7,872,770</u>	<u>7,738,501</u>	<u>6,826,443</u>	<u>912,058</u>
Revenues over (under) expenditures	<u>477,364</u>	<u>611,633</u>	<u>2,178,999</u>	<u>1,567,366</u>
Transfers in (out)	<u>(1,018,886)</u>	<u>(1,153,155)</u>	<u>(1,131,352)</u>	<u>21,803</u>
Net change in fund balance	(541,522)	(541,522)	1,047,647	1,589,169
Fund balances, beginning of year	<u>1,600,950</u>	<u>1,600,950</u>	<u>1,600,950</u>	<u>0</u>
Fund balances, end of year	<u>\$ 1,059,428</u>	<u>\$ 1,059,428</u>	<u>\$ 2,648,597</u>	<u>\$ 1,589,169</u>

CASCADE COUNTY

Budgetary Comparison Schedule

Year Ended June 30, 2013

	Road			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 63,978	\$ 63,978	\$ 75,807	\$ 11,829
Licenses and permits	2,700	2,700	8,132	5,432
Tax revenue	2,152,986	2,152,986	2,079,109	(73,877)
Investment income			175	175
Internal services	620,000	620,000	346,090	(273,910)
Miscellaneous	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>0</u>
Total revenues	<u>2,863,664</u>	<u>2,863,664</u>	<u>2,533,313</u>	<u>(330,351)</u>
Expenditures				
Public Works	4,880,277	4,839,057	2,069,505	2,769,552
Capital Outlay			<u>2,318,917</u>	<u>(2,318,917)</u>
Total expenditures	<u>4,880,277</u>	<u>4,839,057</u>	<u>4,388,422</u>	<u>450,635</u>
Revenues over (under) expenditures	<u>(2,016,613)</u>	<u>(1,975,393)</u>	<u>(1,855,109)</u>	<u>120,284</u>
Transfers in (out)	<u>1,930,192</u>	<u>1,888,972</u>	<u>1,810,922</u>	<u>(78,050)</u>
Net change in fund balance	(86,421)	(86,421)	(44,187)	42,234
Fund balances, beginning of year	<u>251,436</u>	<u>251,436</u>	<u>251,436</u>	<u>0</u>
Fund balances, end of year	<u>\$ 165,015</u>	<u>\$ 165,015</u>	<u>\$ 207,249</u>	<u>\$ 42,234</u>

CASCADE COUNTY

Budgetary Comparison Schedule

Year Ended June 30, 2013

	Public Safety			Variance with
	Original	Final Budget	Actual	Budget -
	Budget			Favorable
				(Unfavorable)
Revenues				
Charges for services	\$ 4,983,180	\$ 4,983,180	\$ 5,421,474	\$ 438,294
Licenses and permits	27,550	27,550	27,278	(272)
Tax revenue	5,226,773	5,226,773	5,104,593	(122,180)
Investment income			1,285	1,285
Miscellaneous	<u>17,000</u>	<u>28,150</u>	<u>33,988</u>	<u>5,838</u>
Total revenues	<u>10,254,503</u>	<u>10,265,653</u>	<u>10,588,618</u>	<u>322,965</u>
Expenditures				
Public Safety	10,954,111	10,951,553	10,493,484	458,069
Capital Outlay			<u>77,002</u>	<u>(77,002)</u>
Total expenditures	<u>10,954,111</u>	<u>10,951,553</u>	<u>10,570,486</u>	<u>381,067</u>
Revenues over (under) expenditures	<u>(699,608)</u>	<u>(685,900)</u>	<u>18,132</u>	<u>58,102</u>
Transfers in (out)	<u>(296,149)</u>	<u>(309,847)</u>	<u>(298,697)</u>	<u>11,150</u>
Net change in fund balance	<u>(995,757)</u>	<u>(995,747)</u>	<u>(280,565)</u>	<u>69,252</u>
Fund balances, beginning of year	<u>1,520,266</u>	<u>1,520,266</u>	<u>1,520,266</u>	<u>0</u>
Fund balances, end of year	<u>\$ 524,509</u>	<u>\$ 524,519</u>	<u>\$ 1,239,701</u>	<u>\$ 715,182</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Governmental Funds**

June 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non- Major Governmental Funds
Assets				
Current assets				
Cash and investments	\$ 3,363,608	\$ 630,848	\$ 975,525	\$ 4,969,981
Accounts receivable, net	944,008		12,648	956,656
Loans receivable	183,093			183,093
Taxes/assessments receivable	727,903	432,920		1,160,823
Total assets	\$ 5,218,612	\$ 1,063,768	\$ 988,173	\$ 7,270,553
Liabilities and fund balance				
Liabilities				
Accounts payable	\$ 524,102	\$ 124	\$ 46,812	\$ 571,038
Due to other funds	623,533	9,248	38,217	670,998
Deferred tax revenue	734,168	440,095		1,174,263
Total liabilities	1,881,803	449,467	85,029	2,416,299
Fund balance				
Restricted	386,197	422,325		808,522
Committed	1,489,733	104,024		1,593,757
Assigned	1,461,651	104,375	920,723	2,486,749
Unassigned	(772)	(16,423)	(17,579)	(34,774)
Total fund balances	3,336,809	614,301	903,144	4,854,254
Total liabilities and fund balance	\$ 5,218,612	\$ 1,063,768	\$ 988,173	\$ 7,270,553

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Governmental Funds**

June 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non- Major Governmental Funds
Revenues				
Intergovernmental sources	\$ 5,118,445	\$	\$ 308,109	\$ 5,426,554
Charges for goods and services	2,865,544		31,013	2,896,557
Third party billing	127,086			127,086
Tax revenue	7,037,139	1,291,467		8,328,606
Investment income	2,585	2,030	2,014	6,629
Inkind revenue	29,659			29,659
Other revenue	<u>675,807</u>	<u>291</u>	<u>292,312</u>	<u>968,410</u>
Total revenues	<u>15,856,265</u>	<u>1,293,788</u>	<u>633,448</u>	<u>17,783,501</u>
Expenditures				
Current				
Public works	1,068,211		(50,778)	1,017,433
General government	2,376,269	18,780	(50,635)	2,344,414
Public safety	2,227,547		98,700	2,326,247
Health services	7,566,418		32,155	7,598,573
Economic development			203,477	203,477
Culture and recreation	523,232			523,232
Environmental management	24,080			24,080
Debt service				
Principal	8,665	1,306,315		1,314,980
Interest	35	68,720		68,755
Capital outlay	<u>174,180</u>		<u>1,557,439</u>	<u>1,731,619</u>
Total expenditures	<u>13,968,637</u>	<u>1,393,815</u>	<u>1,790,358</u>	<u>17,152,810</u>
Revenues over (under) expenditures	<u>1,887,628</u>	<u>(100,027)</u>	<u>(1,156,910)</u>	<u>630,691</u>
Other financing sources (uses)				
Transfers in/(out)	(2,540,873)	258,498	951,710	(1,330,665)
Sale of capital assets	<u>14,291</u>		<u>44,988</u>	<u>59,279</u>
Total other financing sources (uses)	<u>(2,526,582)</u>	<u>258,498</u>	<u>996,698</u>	<u>(1,271,386)</u>
Net change in fund balances	(638,954)	158,471	(160,212)	(640,695)
Fund balances, beginning of year	3,411,130	455,830	1,063,356	4,930,316
Prior period adjustments	<u>564,633</u>		<u>-</u>	<u>564,633</u>
Fund balances, as restated	<u>3,975,763</u>	<u>455,830</u>	<u>1,063,356</u>	<u>5,494,949</u>
Fund balances, end of year	<u>\$ 3,336,809</u>	<u>\$ 614,301</u>	<u>\$ 903,144</u>	<u>\$ 4,854,254</u>

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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.

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.

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.

Workmen's 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.

#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.

NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED

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.

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.

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.

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.

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.

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.

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.

NONMAJOR SPECIAL REVENUE FUNDS - CONTINUED

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

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2111 - Road Materials	2130 - Bridge	2140 - Weed Control	2150 - Predatory Animal Control
Assets				
Cash and investments	\$ 17,571	\$ 271,781	\$ 206,792	\$ 1,318
Loans receivable				
Accounts receivable, net				
Other receivable	14,714	166,392	39,248	313
Total assets	\$ 32,285	\$ 438,173	\$ 246,040	\$ 1,631
Liabilities and fund balances				
Liabilities				
Accounts payable	1		21,729	
Due to other funds				
Deferred revenue	14,839	167,838	39,575	319
Total liabilities	14,840	167,838	61,304	319
Fund balances				
Restricted				1,312
Committed	17,445	261,859	99,363	
Assigned		8,476	85,373	
Unassigned				
Total fund balances	17,445	270,335	184,736	1,312
Total liabilities and fund balances	\$ 32,285	\$ 438,173	\$ 246,040	\$ 1,631

<u>2160 - State Fair</u>	<u>2180 - District Court</u>	<u>2190 - Comprehensive Insurance</u>	<u>2200 - Mosquito Control</u>	<u>2210 - Parks</u>	<u>2220 - Library</u>	<u>2230 - Emergency Medical Service</u>
\$ 109,900	\$ 105,063	\$ 240,411	\$ 183,413	\$ 1,153	\$ 33,520	\$ 30,787
	8,727					30
<u>91,045</u>	<u>50,657</u>	<u>41,456</u>	<u>34,451</u>		<u>28,498</u>	<u>7,391</u>
<u>\$ 200,945</u>	<u>\$ 164,447</u>	<u>\$ 281,867</u>	<u>\$ 217,864</u>	<u>\$ 1,153</u>	<u>\$ 62,018</u>	<u>\$ 38,208</u>
	10,850	(1)	5,723	311	799	1,033
<u>91,827</u>	<u>51,098</u>	<u>41,818</u>	<u>34,755</u>		<u>28,739</u>	<u>7,461</u>
<u>91,827</u>	<u>61,948</u>	<u>41,817</u>	<u>40,478</u>	<u>311</u>	<u>29,538</u>	<u>8,494</u>
109,118	102,499	240,050	177,386		32,480	29,714
				842		
<u>109,118</u>	<u>102,499</u>	<u>240,050</u>	<u>177,386</u>	<u>842</u>	<u>32,480</u>	<u>29,714</u>
<u>\$ 200,945</u>	<u>\$ 164,447</u>	<u>\$ 281,867</u>	<u>\$ 217,864</u>	<u>\$ 1,153</u>	<u>\$ 62,018</u>	<u>\$ 38,208</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2250 - Planning Dept	2270 - Health Department	2280 - Senior Citizens	2271 - Mental Health
Assets				
Cash and investments	\$ 46,107	\$ 209,218	\$ 90,803	\$ 12,096
Loans receivable				
Accounts receivable, net		13,428		
Other receivable	<u>25,625</u>	<u>38,381</u>	<u>24,489</u>	<u>9,060</u>
Total assets	<u>\$ 71,732</u>	<u>\$ 261,027</u>	<u>\$ 115,292</u>	<u>\$ 21,156</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	5,086	26,131		
Due to other funds				
Deferred revenue	<u>25,830</u>	<u>38,706</u>	<u>24,698</u>	<u>9,138</u>
Total liabilities	<u>30,916</u>	<u>64,837</u>	<u>24,698</u>	<u>9,138</u>
Fund balances				
Restricted				
Committed	40,816	196,190	37,400	12,018
Assigned			53,194	
Unassigned				
Total fund balances	<u>40,816</u>	<u>196,190</u>	<u>90,594</u>	<u>12,018</u>
Total liabilities and fund balances	<u>\$ 71,732</u>	<u>\$ 261,027</u>	<u>\$ 115,292</u>	<u>\$ 21,156</u>

<u>2290 - County Extension</u>	<u>2320 - Senior Transportation</u>	<u>2360 - Museums</u>	<u>2372 - Workmens Comp</u>	<u>2373 - Permissive Levy</u>	<u>2389 - WINDY</u>	<u>2390 - Drug Forfeitures</u>
\$ 45,101	\$ 36,279	\$ 34,314	\$ 161,485	\$ 27,932	\$ 3,251	\$ 12,485
<u>22,954</u>	<u>15,360</u>	<u>26,467</u>		<u>89,946</u>		
<u>\$ 68,055</u>	<u>\$ 51,774</u>	<u>\$ 60,781</u>	<u>\$ 161,485</u>	<u>\$ 117,878</u>	<u>\$ 3,251</u>	<u>\$ 12,485</u>
1,501	2,233		134,806	27,931		
<u>23,146</u>	<u>15,486</u>	<u>26,693</u>		<u>90,724</u>		
<u>24,647</u>	<u>17,719</u>	<u>26,693</u>	<u>134,806</u>	<u>118,655</u>	<u>-</u>	<u>-</u>
36,749	17,242	34,088			542	10,135
6,659	16,813		26,679		2,709	2,350
<u>43,408</u>	<u>34,055</u>	<u>34,088</u>	<u>26,679</u>	<u>(777)</u>	<u>3,251</u>	<u>12,485</u>
<u>\$ 68,055</u>	<u>\$ 51,774</u>	<u>\$ 60,781</u>	<u>\$ 161,485</u>	<u>\$ 117,878</u>	<u>\$ 3,251</u>	<u>\$ 12,485</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2391 - Federal Equitable Share	2392 - C.D.B.G. - Revolving	2393 - Records Preservation	2395 - Sheriff Co Work Program.
Assets				
Cash and investments	\$ 11,497	\$ 21,984	\$ 10,193	\$ 1,500
Loans receivable		183,093		
Accounts receivable, net			2,936	
Other receivable				
Total assets	\$ 11,497	\$ 205,077	\$ 13,129	\$ 1,500
Liabilities and fund balances				
Liabilities				
Accounts payable			3,256	
Due to other funds				
Deferred revenue				
Total liabilities	-	-	3,256	-
Fund balances				
Restricted	1,980	205,077		
Committed	1,917		9,873	
Assigned	7,601			1,500
Unassigned	(1)			
Total fund balances	11,497	205,077	9,873	1,500
Total liabilities and fund balances	\$ 11,497	\$ 205,077	\$ 13,129	\$ 1,500

<u>2398 - Public Safety/24/7 Program</u>	<u>2406 - #6 Light Maint. District</u>	<u>2413 - #13 Light Maint District</u>	<u>2417 - #17 Light Maint District</u>	<u>2421 - #21 Light Maint District</u>	<u>2423 - #23 Light Maint District</u>	<u>2525 - Gibson Flats - O & M</u>
\$ 13,420	\$ 268	\$ 146	\$ 4,151	\$ 646	\$ 13,176	\$ 99,258
1,016	61		99	137	474	162
<u>\$ 14,436</u>	<u>\$ 329</u>	<u>\$ 146</u>	<u>\$ 4,250</u>	<u>\$ 783</u>	<u>\$ 13,650</u>	<u>\$ 99,420</u>
1,670	1				74	(1)
	62		101	140	481	166
<u>1,670</u>	<u>63</u>	<u>-</u>	<u>101</u>	<u>140</u>	<u>555</u>	<u>165</u>
	266	146	4,149	643	13,095	99,255
12,766						
<u>12,766</u>	<u>266</u>	<u>146</u>	<u>4,149</u>	<u>643</u>	<u>13,095</u>	<u>99,255</u>
<u>\$ 14,436</u>	<u>\$ 329</u>	<u>\$ 146</u>	<u>\$ 4,250</u>	<u>\$ 783</u>	<u>\$ 13,650</u>	<u>\$ 99,420</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2526 - Park Garden O & M	2527 - Gannon/Flood Road O&M	2528 - Whitetail Lane O&M	2800 - Alcohol Rehabilitation
Assets				
Cash and investments	\$ 15,645	\$ 17,244	\$ 7,357	\$
Loans receivable				
Accounts receivable, net				24,211
Other receivable	86	6		
Total assets	\$ 15,731	\$ 17,250	\$ 7,357	\$ 24,211
Liabilities and fund balances				
Liabilities				
Accounts payable		(1)	1,062	24,211
Due to other funds				
Deferred revenue	87	6		
Total liabilities	87	5	1,062	24,211
Fund balances				
Restricted	15,644	17,245	6,295	
Committed				
Assigned				
Unassigned				
Total fund balances	15,644	17,245	6,295	-
Total liabilities and fund balances	\$ 15,731	\$ 17,250	\$ 7,357	\$ 24,211

<u>2810 - Alcohol Traffic Safety</u>	<u>2820 - Gasoline Tax</u>	<u>2830 - Motor Vehicle Disposal</u>	<u>2835 - Road Dept Clean-Up</u>	<u>2940 - CDBG Sponsored Grants</u>	<u>2841 - Weed Trust Fund</u>	<u>2842 - Sun River Valley Ditch</u>
\$ 28,355	\$ 65	\$ 18,821	\$ 81,182	\$	\$ 22,317	\$ 692
<u>\$ 28,355</u>	<u>\$ 65</u>	<u>\$ 18,821</u>	<u>\$ 81,182</u>	<u>\$ -</u>	<u>\$ 22,317</u>	<u>\$ 692</u>
730	(1)	1,303 17,517				
<u>730</u>	<u>(1)</u>	<u>18,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,773 16,852	66	1	81,182		22,317	692
<u>27,625</u>	<u>66</u>	<u>1</u>	<u>81,182</u>	<u>-</u>	<u>22,317</u>	<u>692</u>
<u>\$ 28,355</u>	<u>\$ 65</u>	<u>\$ 18,821</u>	<u>\$ 81,182</u>	<u>\$ -</u>	<u>\$ 22,317</u>	<u>\$ 692</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2855 - Health Dept. State Grants	2859 - County Land Information	2863 - Community Decay	2864 - Tobacco
Assets				
Cash and investments	\$ 1,131	\$ 10,247	\$ 59,464	\$ 4,441
Loans receivable				
Accounts receivable, net		706		24,512
Other receivable			434	
Total assets	\$ 1,131	\$ 10,953	\$ 59,898	\$ 28,953
Liabilities and fund balances				
Liabilities				
Accounts payable		(1)		776
Due to other funds				28,176
Deferred revenue			436	
Total liabilities	-	(1)	436	28,952
Fund balances				
Restricted		10,954		
Committed			8,616	
Assigned	1,131		50,846	1
Unassigned				
Total fund balances	1,131	10,954	59,462	1
Total liabilities and fund balances	\$ 1,131	\$ 10,953	\$ 59,898	\$ 28,953

<u>2867 - DNRC Grants</u>	<u>2870 - Juv Det Center</u>	<u>2893 - Medical Alert - Aging Ser</u>	<u>2902 - Forest Reserve Title III</u>	<u>2906 - County Attorney Grants</u>	<u>2914 - Crime Control-Juvenile</u>	<u>2917 - Victim Witness Program</u>
\$	\$ 48,170	\$ 26,708	\$ 86,872	\$ 44,538	\$ 17,666	\$ 6,777
	166,694					
<u>\$ -</u>	<u>\$ 214,864</u>	<u>\$ 26,708</u>	<u>\$ 86,872</u>	<u>\$ 44,538</u>	<u>\$ 17,666</u>	<u>\$ 6,777</u>
	43,720			15,306	17,664	6,777
	171,143					
<u>-</u>	<u>214,863</u>	<u>-</u>	<u>-</u>	<u>15,306</u>	<u>17,664</u>	<u>6,777</u>
	1	26,708	11,243	29,232	2	
			75,629			
<u>-</u>	<u>1</u>	<u>26,708</u>	<u>86,872</u>	<u>29,232</u>	<u>2</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 214,864</u>	<u>\$ 26,708</u>	<u>\$ 86,872</u>	<u>\$ 44,538</u>	<u>\$ 17,666</u>	<u>\$ 6,777</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2918 - Public Safety Grants	2926 - Commodity Food Dist	2927 - Rocky Mountain HIDTA	2929 - Homeland Security Grant
Assets				
Cash and investments	\$ 1,220	\$ 6,101	\$	\$ 1,968
Loans receivable				
Accounts receivable, net	650	27,275	37,635	
Other receivable				
Total assets	\$ 1,870	\$ 33,376	\$ 37,635	\$ 1,968
Liabilities and fund balances				
Liabilities				
Accounts payable		4,189		
Due to other funds			29,693	
Deferred revenue				
Total liabilities	-	4,189	29,693	-
Fund balances				
Restricted				
Committed				
Assigned	1,869	29,187	7,942	1,968
Unassigned	1			
Total fund balances	1,870	29,187	7,942	1,968
Total liabilities and fund balances	\$ 1,870	\$ 33,376	\$ 37,635	\$ 1,968

<u>2942 - OEA Defense</u>	<u>2956 - Sponsored CTEP Grants</u>	<u>2960 - Community Grants</u>	<u>2962 - Nutritional and Physical</u>	<u>2963 - Public Health Emergency Prepared</u>	<u>2966 - Cancer</u>	<u>2967 - Air Pollution</u>
\$ 4,923	\$ 23,644	\$ 47,272	\$	\$ 102,297	\$	\$ 5,298
82,682	7,096	27,000	3,750	28,236	39,895	
<u>1</u>						
<u>\$ 87,606</u>	<u>\$ 30,740</u>	<u>\$ 74,272</u>	<u>\$ 3,750</u>	<u>\$ 130,533</u>	<u>\$ 39,895</u>	<u>\$ 5,298</u>
80,080		13,152	2	1,814	8,241	17
(1)			3,748		15,686	
(1)						
<u>80,078</u>	<u>-</u>	<u>13,152</u>	<u>3,750</u>	<u>1,814</u>	<u>23,927</u>	<u>17</u>
2						
7,526	30,739	61,120		128,719	15,968	5,281
	<u>1</u>					
<u>7,528</u>	<u>30,740</u>	<u>61,120</u>	<u>-</u>	<u>128,719</u>	<u>15,968</u>	<u>5,281</u>
<u>\$ 87,606</u>	<u>\$ 30,740</u>	<u>\$ 74,272</u>	<u>\$ 3,750</u>	<u>\$ 130,533</u>	<u>\$ 39,895</u>	<u>\$ 5,298</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2969 - Institutional Controls	2971 - W.I.C.	2973 - Maternal & Child Health	2974 - Youth Suicide Prevention
Assets				
Cash and investments	\$ 1,095	\$ 11,223	\$	\$ 2,022
Loans receivable				
Accounts receivable, net		92,330	17,277	
Other receivable				
Total assets	\$ 1,095	\$ 103,553	\$ 17,277	\$ 2,022
Liabilities and fund balances				
Liabilities				
Accounts payable	20	5,686	4,492	
Due to other funds		97,866	3,816	
Deferred revenue				
Total liabilities	20	103,552	8,308	-
Fund balances				
Restricted				
Committed				
Assigned	1,075	1	8,969	2,022
Unassigned				
Total fund balances	1,075	1	8,969	2,022
Total liabilities and fund balances	\$ 1,095	\$ 103,553	\$ 17,277	\$ 2,022

<u>2975 - Hiv Consortia</u>	<u>2976 - Fetal Alcohol Syndrome</u>	<u>2977 - Immunization Projects</u>	<u>2978 - Tuberculosis Prevention</u>	<u>2980 - Direct Services - Aging</u>	<u>2979 - Aids/Hiv Testing</u>	<u>2981 - Contracted Service -Aging</u>
\$	\$	\$ 4,492	\$ 1	\$ 233,555	\$ 2,729	\$ 78,846
8,407	63,946			779	7,520	
<u>8,407</u>	<u>63,946</u>	<u>4,492</u>	<u>1</u>	<u>234,334</u>	<u>10,249</u>	<u>78,846</u>
20	2,370	488		5,374	57	1,474
8,360	61,575				10,192	
<u>8,380</u>	<u>63,945</u>	<u>488</u>	<u>-</u>	<u>5,374</u>	<u>10,249</u>	<u>1,474</u>
27	1	4,004	1	228,960		77,372
<u>27</u>	<u>1</u>	<u>4,004</u>	<u>1</u>	<u>228,960</u>	<u>-</u>	<u>77,372</u>
<u>8,407</u>	<u>63,946</u>	<u>4,492</u>	<u>1</u>	<u>234,334</u>	<u>10,249</u>	<u>78,846</u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Special Revenue Funds**

June 30, 2013

	2982 - Ryan White	2983 - Senior Nutrition - Aging	2984 - Aging - 10-22A-ADRC8	2985 - RSVP - Aging Services
Assets				
Cash and investments	\$ 854	\$ 202,449	\$ 16,791	\$ 51,132
Loans receivable				
Accounts receivable, net		11,878		3,832
Other receivable				
Total assets	\$ 854	\$ 214,327	\$ 16,791	\$ 54,964
Liabilities and fund balances				
Liabilities				
Accounts payable		9,944	(21)	2,934
Due to other funds	854			
Deferred revenue				
Total liabilities	854	9,944	(21)	2,934
Fund balances				
Restricted				
Committed				
Assigned		204,383	16,812	52,030
Unassigned				
Total fund balances	-	204,383	16,812	52,030
Total liabilities and fund balances	\$ 854	\$ 214,327	\$ 16,791	\$ 54,964

<u>2986 - Administrative - Aging</u>	<u>Health Clinic</u>	<u>2987 - Foster Grandparents - Age</u>	<u>Total Non- Major Special Revenue Funds</u>
\$ 9,506	\$ 500	\$ 979	\$ 3,363,608
	241,425		183,093
			944,008
			<u>727,907</u>
<u>\$ 9,506</u>	<u>\$ 241,925</u>	<u>\$ 979</u>	<u>\$ 5,218,616</u>
2,603	53,576	850	524,110
	146,977		623,533
			734,168
<u>2,603</u>	<u>200,553</u>	<u>850</u>	<u>1,881,811</u>
			386,197
			1,489,733
6,903	41,372	129	1,461,651
			(776)
<u>6,903</u>	<u>41,372</u>	<u>129</u>	<u>3,336,805</u>
<u>\$ 9,506</u>	<u>\$ 241,925</u>	<u>\$ 979</u>	<u>\$ 5,218,616</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2111 - Road Materials	2130 - Bridge	2140 - Weed Control	2150 - Predatory Animal Control
Revenues				
Intergovernmental sources	\$	\$	\$	\$
Charges for goods and services			87,700	
Third party billing				
Tax Revenue	167,963	1,672,601	404,080	2,634
Investment income		706		
Inkind revenue				
Other revenue				
Total revenues	167,963	1,673,307	491,780	2,634
Expenditures				
Current				
Public works	164,000		442,260	
General government				
Public safety				2,863
Health services				
Culture and recreation				
Environmental management				
Debt service				
Principal				
Interest				
Total expenditures	164,000	0	442,260	2,863
Revenues over (under) expenditures	3,963	1,673,307	49,520	(229)
Other financing sources (uses)				
Transfers in/(out)		(1,674,753)	(58,066)	
Sale of capital assets				
Total other financing sources (uses)	0	(1,674,753)	(58,066)	0
Net change in fund balances	3,963	(1,446)	(8,546)	(229)
Fund balances, beginning of year	13,482	271,781	193,282	1,541
Prior period adjustments				
Fund balances, as restated	13,482	271,781	193,282	1,541
Fund balances, end of year	\$ 17,445	\$ 270,335	\$ 184,736	\$ 1,312

<u>2160 - State Fair</u>	<u>2180 - District Court</u>	<u>2190 - Comprehensive Insurance</u>	<u>2200 - Mosquito Control</u>	<u>2210 - Parks</u>	<u>2220 - Library</u>	<u>2230 - Emergency Medical Service</u>
\$	\$	\$	\$	\$	\$	\$
	44,204					
873,277	459,354	430,827	341,326		237,484	88,139
322	84			9		
	627					
<u>873,599</u>	<u>504,269</u>	<u>430,827</u>	<u>341,326</u>	<u>7,400</u>	<u>237,484</u>	<u>1,662</u>
				<u>7,409</u>	<u>237,484</u>	<u>89,801</u>
	632,049	317,208	299,792		177,000	
						84,655
				13,056	72,061	
<u>0</u>	<u>632,049</u>	<u>317,208</u>	<u>299,792</u>	<u>13,056</u>	<u>249,061</u>	<u>84,655</u>
<u>873,599</u>	<u>(127,780)</u>	<u>113,619</u>	<u>41,534</u>	<u>(5,647)</u>	<u>(11,577)</u>	<u>5,146</u>
(878,000)	96,741		(27,655)	4,433	6,376	1,321
<u>(878,000)</u>	<u>96,741</u>	<u>0</u>	<u>(27,655)</u>	<u>4,433</u>	<u>6,376</u>	<u>1,321</u>
(4,401)	(31,039)	113,619	13,879	(1,214)	(5,201)	6,467
113,519	135,115	126,431	163,507	2,056	37,681	23,247
	(1,577)					
<u>113,519</u>	<u>133,538</u>	<u>126,431</u>	<u>163,507</u>	<u>2,056</u>	<u>37,681</u>	<u>23,247</u>
\$ <u>109,118</u>	\$ <u>102,499</u>	\$ <u>240,050</u>	\$ <u>177,386</u>	\$ <u>842</u>	\$ <u>32,480</u>	\$ <u>29,714</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2250 - Planning Dept	2270 - Health Department	2280 - Senior Citizens	2271 - Mental Health
Revenues				
Intergovernmental sources	\$	\$	\$	\$
Charges for goods and services	6,337	634,102		
Third party billing	19,308	107,778		
Tax Revenue	222,919	345,121	238,976	82,699
Investment income		398		
Inkind revenue				
Other revenue		3,031		
Total revenues	248,564	1,090,430	238,976	82,699
Expenditures				
Current				
Public works				
General government	247,521		44,012	
Public safety				
Health services		1,149,420	14,246	81,327
Culture and recreation				
Environmental management				
Debt service				
Principal				
Interest				
Total expenditures	247,521	1,149,420	58,258	81,327
Revenues over (under) expenditures	1,043	(58,990)	180,718	1,372
Other financing sources (uses)				
Transfers in/(out)	(12,494)	(21,144)	(239,707)	
Sale of capital assets		4,133	3,000	
Total other financing sources (uses)	(12,494)	(17,011)	(236,707)	0
Net change in fund balances	(11,451)	(76,001)	(55,989)	1,372
Fund balances, beginning of year	52,267	272,150	146,583	10,646
Prior period adjustments		41		
Fund balances, as restated	52,267	272,191	146,583	10,646
Fund balances, end of year	\$ 40,816	\$ 196,190	\$ 90,594	\$ 12,018

<u>2290 - County Extension</u>	<u>2320 - Senior Transportation</u>	<u>2360 - Museums</u>	<u>2372 - Workmens Comp</u>	<u>2373 - Permissive Levy</u>	<u>2389 - WINDY</u>	<u>2390 - Drug Forfeitures</u>
\$ 9,464	\$	\$	\$	\$	\$	\$
194,557	131,321	255,447		856,004		5,330
111	13,442					
<u>204,132</u>	<u>144,763</u>	<u>255,447</u>	<u>0</u>	<u>856,004</u>	<u>0</u>	<u>5,330</u>
208,486			(26,679)		481	2,980
	170,725					
		259,102				
<u>208,486</u>	<u>170,725</u>	<u>259,102</u>	<u>(26,679)</u>	<u>0</u>	<u>481</u>	<u>2,980</u>
<u>(4,354)</u>	<u>(25,962)</u>	<u>(3,655)</u>	<u>26,679</u>	<u>856,004</u>	<u>(481)</u>	<u>2,350</u>
5,925	7,085			(856,781)		
<u>5,925</u>	<u>2,525</u>					
<u>5,925</u>	<u>9,610</u>	<u>0</u>	<u>0</u>	<u>(856,781)</u>	<u>0</u>	<u>0</u>
1,571	(16,352)	(3,655)	26,679	(777)	(481)	2,350
41,837	50,407	37,743	0	0	3,732	10,135
<u>41,837</u>	<u>50,407</u>	<u>37,743</u>	<u>0</u>	<u>0</u>	<u>3,732</u>	<u>10,135</u>
<u>\$ 43,408</u>	<u>\$ 34,055</u>	<u>\$ 34,088</u>	<u>\$ 26,679</u>	<u>\$ (777)</u>	<u>\$ 3,251</u>	<u>\$ 12,485</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2391 - Federal Equitable Share	2392 - C.D.B.G. - Revolving	2393 - Records Preservation	2395 - Sheriff Co Work Program.
Revenues				
Intergovernmental sources	\$ 9,508	\$	\$	\$
Charges for goods and services			97,381	
Third party billing				
Tax Revenue				
Investment income	9	1,057		
Inkind revenue				
Other revenue				
Total revenues	<u>9,517</u>	<u>1,057</u>	<u>97,381</u>	<u>0</u>
Expenditures				
Current				
Public works				
General government				
Public safety				
Health services				
Culture and recreation			193,013	
Environmental management				
Debt service				
Principal				
Interest				
Total expenditures	<u>0</u>	<u>0</u>	<u>193,013</u>	<u>0</u>
Revenues over (under) expenditures	<u>9,517</u>	<u>1,057</u>	<u>(95,632)</u>	<u>0</u>
Other financing sources (uses)				
Transfers in/(out)			78,602	
Sale of capital assets				
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>78,602</u>	<u>0</u>
Net change in fund balances	9,517	1,057	(17,030)	0
Fund balances, beginning of year	1,980	206,027	26,903	1,500
Prior period adjustments		(2,007)		
Fund balances, as restated	<u>1,980</u>	<u>204,020</u>	<u>26,903</u>	<u>1,500</u>
Fund balances, end of year	<u>\$ 11,497</u>	<u>\$ 205,077</u>	<u>\$ 9,873</u>	<u>\$ 1,500</u>

<u>2398 - Public Safety/24/7 Program</u>	<u>2406 - #6 Light Maint. District</u>	<u>2413 - #13 Light Maint District</u>	<u>2417 - #17 Light Maint District</u>	<u>2421 - #21 Light Maint District</u>	<u>2423 - #23 Light Maint District</u>	<u>2525 - Gibson Flats - O & M</u>
\$ 13,241	\$	\$	\$	\$	\$	\$
	390	344	5,085	491	18,121	2,739
<u>13,241</u>	<u>390</u>	<u>344</u>	<u>5,085</u>	<u>491</u>	<u>18,121</u>	<u>60,000</u>
						<u>62,739</u>
	500	379	4,675	500	21,564	15,000
475						
<u>475</u>	<u>500</u>	<u>379</u>	<u>4,675</u>	<u>500</u>	<u>21,564</u>	<u>15,000</u>
<u>12,766</u>	<u>(110)</u>	<u>(35)</u>	<u>410</u>	<u>(9)</u>	<u>(3,443)</u>	<u>47,739</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,766	(110)	(35)	410	(9)	(3,443)	47,739
0	376	181	3,739	652	16,538	51,516
<u>0</u>	<u>376</u>	<u>181</u>	<u>3,739</u>	<u>652</u>	<u>16,538</u>	<u>51,516</u>
<u>\$ 12,766</u>	<u>\$ 266</u>	<u>\$ 146</u>	<u>\$ 4,149</u>	<u>\$ 643</u>	<u>\$ 13,095</u>	<u>\$ 99,255</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2526 - Park Garden O & M	2527 - Gannon/Flood Road O&M	2528 - Whitetail Lane O&M	2800 - Alcohol Rehabilitation
Revenues				
Intergovernmental sources	\$	\$	\$	\$ 139,622
Charges for goods and services				
Third party billing				
Tax Revenue	1,401	496	3,343	
Investment income				
Inkind revenue				
Other revenue				
Total revenues	1,401	496	3,343	139,622
Expenditures				
Current				
Public works			4,344	
General government				
Public safety				
Health services				139,622
Culture and recreation				
Environmental management				
Debt service				
Principal		5,750		
Interest				
Total expenditures	0	5,750	4,344	139,622
Revenues over (under) expenditures	1,401	(5,254)	(1,001)	0
Other financing sources (uses)				
Transfers in/(out)				
Sale of capital assets				
Total other financing sources (uses)	0	0	0	0
Net change in fund balances	1,401	(5,254)	(1,001)	0
Fund balances, beginning of year	14,243	22,499	7,296	0
Prior period adjustments				
Fund balances, as restated	14,243	22,499	7,296	0
Fund balances, end of year	\$ 15,644	\$ 17,245	\$ 6,295	\$ 0

<u>2810 - Alcohol Traffic Safety</u>	<u>2820 - Gasoline Tax</u>	<u>2830 - Motor Vehicle Disposal</u>	<u>2835 - Road Dept Clean-Up</u>	<u>2940 - CDBG Sponsored Grants</u>	<u>2841 - Weed Trust Fund</u>	<u>2842 - Sun River Valley Ditch</u>
\$ 39,020	\$ 199,627	\$	\$ 41,348	\$ 246,546	\$ 33,670	\$
<u>3,225</u>	<u>199,627</u>	<u>0</u>	<u>41,348</u>	<u>246,546</u>	<u>33,670</u>	<u>0</u>
<u>42,245</u>						
	154,562		19,819	246,546	33,725	
41,049		60,934				
<u>41,049</u>	<u>154,562</u>	<u>60,934</u>	<u>19,819</u>	<u>246,546</u>	<u>33,725</u>	<u>0</u>
<u>1,196</u>	<u>45,065</u>	<u>(60,934)</u>	<u>21,529</u>	<u>0</u>	<u>(55)</u>	<u>0</u>
	(45,000)	12,299	32,342			
<u>0</u>	<u>(45,000)</u>	<u>12,299</u>	<u>32,342</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,196	65	(48,635)	53,871	0	(55)	0
26,429	1	48,636	27,311	0	22,372	692
<u>26,429</u>	<u>1</u>	<u>48,636</u>	<u>27,311</u>	<u>0</u>	<u>22,372</u>	<u>692</u>
\$ <u>27,625</u>	\$ <u>66</u>	\$ <u>1</u>	\$ <u>81,182</u>	\$ <u>0</u>	\$ <u>22,317</u>	\$ <u>692</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2855 - Health Dept. State Grants	2859 - County Land Information	2863 - Community Decay	2864 - Tobacco
Revenues				
Intergovernmental sources	\$	\$	\$	\$ 61,280
Charges for goods and services		23,059		
Third party billing				
Tax Revenue			(2)	
Investment income				
Inkind revenue				
Other revenue				
Total revenues	<u>0</u>	<u>23,059</u>	<u>(2)</u>	<u>61,280</u>
Expenditures				
Current				
Public works				
General government		27,580		
Public safety				
Health services				81,265
Culture and recreation				
Environmental management				
Debt service				
Principal				
Interest				
Total expenditures	<u>0</u>	<u>27,580</u>	<u>0</u>	<u>81,265</u>
Revenues over (under) expenditures	<u>0</u>	<u>(4,521)</u>	<u>(2)</u>	<u>(19,985)</u>
Other financing sources (uses)				
Transfers in/(out)				4,441
Sale of capital assets				
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,441</u>
Net change in fund balances	0	(4,521)	(2)	(15,544)
Fund balances, beginning of year	1,131	15,475	59,464	15,545
Prior period adjustments				
Fund balances, as restated	<u>1,131</u>	<u>15,475</u>	<u>59,464</u>	<u>15,545</u>
Fund balances, end of year	<u>\$ 1,131</u>	<u>\$ 10,954</u>	<u>\$ 59,462</u>	<u>\$ 1</u>

<u>2867 - DNRC Grants</u>	<u>2870 - Juv Det Center</u>	<u>2893 - Medical Alert - Aging Ser</u>	<u>2902 - Forest Reserve Title III</u>	<u>2906 - County Attorney Grants</u>	<u>2914 - Crime Control-Juvenile</u>	<u>2917 - Victim Witness Program</u>
\$ 112,779	\$ 9,300 852,726	\$ 1,390	\$ 19,428	\$ 76,358	\$ 214,516	\$
						23,702
<u>112,779</u>	<u>863,201</u>	<u>1,390</u>	<u>19,428</u>	<u>76,358</u>	<u>214,516</u>	<u>23,702</u>
114,899						
	1,571,319			130,292		23,702
		1,995			214,535	
			6,797			
<u>114,899</u>	<u>1,571,319</u>	<u>1,995</u>	<u>6,797</u>	<u>130,292</u>	<u>214,535</u>	<u>23,702</u>
<u>(2,120)</u>	<u>(708,118)</u>	<u>(605)</u>	<u>12,631</u>	<u>(53,934)</u>	<u>(19)</u>	<u>0</u>
	665,191			70,562		
	4,633					
<u>0</u>	<u>669,824</u>	<u>0</u>	<u>0</u>	<u>70,562</u>	<u>0</u>	<u>0</u>
(2,120)	(38,294)	(605)	12,631	16,628	(19)	0
2,120	38,295	27,313	74,241	12,604	21	0
<u>2,120</u>	<u>38,295</u>	<u>27,313</u>	<u>74,241</u>	<u>12,604</u>	<u>21</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 26,708</u>	<u>\$ 86,872</u>	<u>\$ 29,232</u>	<u>\$ 2</u>	<u>\$ 0</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2918 - Public Safety Grants	2926 - Commodity Food Dist	2927 - Rocky Mountain HIDTA	2929 - Homeland Security Grant
Revenues				
Intergovernmental sources	\$ 7,478	\$ 36,347	\$ 264,448	\$ 7,250
Charges for goods and services				
Third party billing				
Tax Revenue				
Investment income				
Inkind revenue				
Other revenue		200		
Total revenues	7,478	36,547	264,448	7,250
Expenditures				
Current				
Public works				
General government				
Public safety	8,156		253,556	7,250
Health services		29,987		
Culture and recreation				
Environmental management				
Debt service				
Principal			2,915	
Interest			35	
Total expenditures	8,156	29,987	256,506	7,250
Revenues over (under) expenditures	(678)	6,560	7,942	0
Other financing sources (uses)				
Transfers in/(out)	2,548			
Sale of capital assets				
Total other financing sources (uses)	2,548	0	0	0
Net change in fund balances	1,870	6,560	7,942	0
Fund balances, beginning of year	0	22,627	0	1,968
Prior period adjustments				
Fund balances, as restated	0	22,627	0	1,968
Fund balances, end of year	\$ 1,870	\$ 29,187	\$ 7,942	\$ 1,968

<u>2942 - OEA Defense</u>	<u>2956 - Sponsored CTEP Grants</u>	<u>2960 - Community Grants</u>	<u>2962 - Nutritional and Physical</u>	<u>2963 - Public Health Emergency Prepared</u>	<u>2966 - Cancer</u>	<u>2967 - Air Pollution</u>
\$ 134,158	\$ 145,340	\$ 80,252	\$ 15,000	\$ 153,574	\$ 137,080	\$ 13,227
<u>134,158</u>	<u>166,706</u>	<u>82,507</u>	<u>15,000</u>	<u>153,574</u>	<u>137,080</u>	<u>13,227</u>
126,630	163,967	140,184	20,185	204,015	174,535	17,283
<u>126,630</u>	<u>163,967</u>	<u>140,184</u>	<u>20,185</u>	<u>204,015</u>	<u>174,535</u>	<u>17,283</u>
<u>7,528</u>	<u>2,739</u>	<u>(57,677)</u>	<u>(5,185)</u>	<u>(50,441)</u>	<u>(37,455)</u>	<u>(4,056)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,528	2,739	(57,677)	(5,185)	(50,441)	(37,455)	(4,056)
0	28,001	118,797	5,185	179,160	53,423	9,337
<u>0</u>	<u>28,001</u>	<u>118,797</u>	<u>5,185</u>	<u>179,160</u>	<u>53,423</u>	<u>9,337</u>
<u>\$ 7,528</u>	<u>\$ 30,740</u>	<u>\$ 61,120</u>	<u>\$ 0</u>	<u>\$ 128,719</u>	<u>\$ 15,968</u>	<u>\$ 5,281</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2969 - Institutional Controls	2971 - W.I.C.	2973 - Maternal & Child Health	2974 - Youth Suicide Prevention
Revenues				
Intergovernmental sources	\$ 15,349	\$ 327,638	\$ 237,888	\$
Charges for goods and services				
Third party billing				
Tax Revenue				
Investment income				
Inkind revenue				
Other revenue			2,200	
Total revenues	<u>15,349</u>	<u>327,638</u>	<u>240,088</u>	<u>0</u>
Expenditures				
Current				
Public works				
General government				
Public safety				
Health services	14,274	340,442	326,532	1,840
Culture and recreation				
Environmental management				
Debt service				
Principal				
Interest				
Total expenditures	<u>14,274</u>	<u>340,442</u>	<u>326,532</u>	<u>1,840</u>
Revenues over (under) expenditures	<u>1,075</u>	<u>(12,804)</u>	<u>(86,444)</u>	<u>(1,840)</u>
Other financing sources (uses)				
Transfers in/(out)		11,223	72,225	
Sale of capital assets				
Total other financing sources (uses)	<u>0</u>	<u>11,223</u>	<u>72,225</u>	<u>0</u>
Net change in fund balances	1,075	(1,581)	(14,219)	(1,840)
Fund balances, beginning of year	0	1,582	23,188	3,862
Prior period adjustments				
Fund balances, as restated	<u>0</u>	<u>1,582</u>	<u>23,188</u>	<u>3,862</u>
Fund balances, end of year	<u>\$ 1,075</u>	<u>\$ 1</u>	<u>\$ 8,969</u>	<u>\$ 2,022</u>

<u>2975 - Hiv Consortia</u>	<u>2976 - Fetal Alcohol Syndrome</u>	<u>2977 - Immunization Projects</u>	<u>2978 - Tuberculosis Prevention</u>	<u>2980 - Direct Services - Aging</u>	<u>2979 - Aids/Hiv Testing</u>	<u>2981 - Contracted Service -Aging</u>
\$ 30,649	\$ 31,348 63,946	\$ 28,842	\$ 1,439	\$ 279,495	\$ 25,288	\$ 162,850
<u>30,649</u>	<u>95,294</u>	<u>28,842</u>	<u>1,439</u>	<u>19,560</u> <u>299,055</u>	<u>25,288</u>	<u>162,850</u>
36,455	95,293	33,236	3,991	276,810	28,806	121,889
<u>36,455</u>	<u>95,293</u>	<u>33,236</u>	<u>3,991</u>	<u>276,810</u>	<u>28,806</u>	<u>121,889</u>
<u>(5,806)</u>	<u>1</u>	<u>(4,394)</u>	<u>(2,552)</u>	<u>22,245</u>	<u>(3,518)</u>	<u>40,961</u>
		(27,780)	1	36,588	2,729	7,100
<u>0</u>	<u>0</u>	<u>(27,780)</u>	<u>1</u>	<u>36,588</u>	<u>2,729</u>	<u>7,100</u>
(5,806)	1	(32,174)	(2,551)	58,833	(789)	48,061
5,833	0	36,178	2,552	170,127	789	29,311
<u>5,833</u>	<u>0</u>	<u>36,178</u>	<u>2,552</u>	<u>170,127</u>	<u>789</u>	<u>29,311</u>
\$ <u>27</u>	\$ <u>1</u>	\$ <u>4,004</u>	\$ <u>1</u>	\$ <u>228,960</u>	\$ <u>0</u>	\$ <u>77,372</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Special Revenue Funds**

June 30, 2013

	2982 - Ryan White	2983 - Senior Nutrition - Aging	2984 - Aging - 10-22A-ADRC8	2985 - RSVP - Aging Services
Revenues				
Intergovernmental sources	\$ (2,408)	\$ 343,864	\$ 56,240	\$ 120,958
Charges for goods and services		7,767		
Third party billing				
Tax Revenue				
Investment income				
Inkind revenue				
Other revenue		261,060	42	28,409
Total revenues	(2,408)	612,691	56,282	149,367
Expenditures				
Current				
Public works				
General government				
Public safety				
Health services		671,044	39,491	134,444
Culture and recreation				
Environmental management				
Debt service				
Principal				
Interest				
Total expenditures	0	671,044	39,491	134,444
Revenues over (under) expenditures	(2,408)	(58,353)	16,791	14,923
Other financing sources (uses)				
Transfers in/(out)	854	76,200		20,000
Sale of capital assets				
Total other financing sources (uses)	854	76,200	0	20,000
Net change in fund balances	(1,554)	17,847	16,791	34,923
Fund balances, beginning of year	1,554	186,536	21	17,107
Prior period adjustments				
Fund balances, as restated	1,554	186,536	21	17,107
Fund balances, end of year	\$ 0	\$ 204,383	\$ 16,812	\$ 52,030

<u>2986 - Administrative - Aging</u>	<u>Health Clinic</u>	<u>2987 - Foster Grandparents - Age</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ 58,637	\$ 993,888 1,024,227	\$ 209,324	\$ 5,118,445 2,865,544 127,086 7,037,137 2,585 29,659 675,807
<u>58,637</u>	<u>219,163</u> <u>2,237,278</u>	<u>31,506</u> <u>240,830</u>	<u>675,807</u> <u>15,856,263</u>
129,014	2,823,488	271,486	1,068,211 2,376,271 2,252,515 7,701,630 537,232 24,080
<u>129,014</u>	<u>2,823,488</u>	<u>271,486</u>	<u>8,665</u> <u>35</u> <u>13,968,639</u>
<u>(70,377)</u>	<u>(586,210)</u>	<u>(30,656)</u>	<u>1,887,624</u>
65,721		20,000	(2,540,873)
<u>65,721</u>	<u>0</u>	<u>20,000</u>	<u>14,291</u> <u>(2,526,582)</u>
(4,656)	(586,210)	(10,656)	(638,958)
11,559	59,406	10,785	3,411,130
<u>11,559</u>	<u>568,176</u> <u>627,582</u>	<u>10,785</u>	<u>564,633</u> <u>3,975,763</u>
\$ <u>6,903</u>	\$ <u>41,372</u>	\$ <u>129</u>	\$ <u>3,336,805</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

				Road Materials					
				Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)		
Revenues									
	Tax revenue	\$	175,321	\$	175,321	\$	167,963	\$	(7,358)
	Total revenues		<u>175,321</u>		<u>175,321</u>		<u>167,963</u>		<u>(7,358)</u>
Expenditures									
	Public Works		<u>164,000</u>		<u>164,000</u>		<u>164,000</u>		<u>0</u>
	Total expenditures		<u>164,000</u>		<u>164,000</u>		<u>164,000</u>		<u>0</u>
	Revenues over (under) expenditures		<u>11,321</u>		<u>11,321</u>		<u>3,963</u>		<u>(7,358)</u>
	Net change in fund balance		11,321		11,321		3,963		(7,358)
	Fund balances, beginning of year		<u>13,482</u>		<u>13,482</u>		<u>13,482</u>		<u>0</u>
	Fund balances, end of year	\$	<u><u>24,803</u></u>	\$	<u><u>24,803</u></u>	\$	<u><u>17,445</u></u>	\$	<u><u>(7,358)</u></u>
				Bridge					
				Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)		
Revenues									
	Tax revenue	\$	1,719,119	\$	1,719,119	\$	1,672,601	\$	(46,518)
	Investment income		<u>706</u>		<u>706</u>		<u>706</u>		<u>706</u>
	Total revenues		<u>1,719,119</u>		<u>1,719,119</u>		<u>1,673,307</u>		<u>(45,812)</u>
Expenditures									
	Total expenditures		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
	Revenues over (under) expenditures		<u>1,719,119</u>		<u>1,719,119</u>		<u>1,673,307</u>		<u>(45,812)</u>
	Transfers in (out)		<u>(1,731,000)</u>		<u>(1,731,000)</u>		<u>(1,674,753)</u>		<u>56,247</u>
	Net change in fund balance		(11,881)		(11,881)		(1,446)		10,435
	Fund balances, beginning of year		<u>271,781</u>		<u>271,781</u>		<u>271,781</u>		<u>0</u>
	Fund balances, end of year	\$	<u><u>259,900</u></u>	\$	<u><u>259,900</u></u>	\$	<u><u>270,335</u></u>	\$	<u><u>10,435</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Weed Control			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 7,500	\$ 7,500		\$ (7,500)
Charges for services	110,000	110,000	\$ 87,700	(22,300)
Tax revenue	<u>414,827</u>	<u>414,827</u>	<u>404,080</u>	<u>(10,747)</u>
Total revenues	<u>532,327</u>	<u>532,327</u>	<u>491,780</u>	<u>(40,547)</u>
Expenditures				
Public Works	<u>571,046</u>	<u>571,046</u>	<u>442,260</u>	<u>128,786</u>
Total expenditures	<u>571,046</u>	<u>571,046</u>	<u>442,260</u>	<u>128,786</u>
Revenues over (under) expenditures	<u>(38,719)</u>	<u>(38,719)</u>	<u>49,520</u>	<u>88,239</u>
Transfers in (out)	<u>(58,066)</u>	<u>(58,066)</u>	<u>(58,066)</u>	<u>0</u>
Net change in fund balance	<u>(96,785)</u>	<u>(96,785)</u>	<u>(8,546)</u>	<u>88,239</u>
Fund balances, beginning of year	<u>193,282</u>	<u>193,282</u>	<u>193,282</u>	<u>0</u>
Fund balances, end of year	<u>\$ 96,497</u>	<u>\$ 96,497</u>	<u>\$ 184,736</u>	<u>\$ 88,239</u>

	Predatory Animal Control			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 2,400	\$ 2,400	\$ 2,634	\$ 234
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>2,634</u>	<u>234</u>
Expenditures				
Public Safety	<u>3,941</u>	<u>3,941</u>	<u>2,863</u>	<u>1,078</u>
Total expenditures	<u>3,941</u>	<u>3,941</u>	<u>2,863</u>	<u>1,078</u>
Revenues over (under) expenditures	<u>(1,541)</u>	<u>(1,541)</u>	<u>(229)</u>	<u>1,312</u>
Net change in fund balance	<u>(1,541)</u>	<u>(1,541)</u>	<u>(229)</u>	<u>1,312</u>
Fund balances, beginning of year	<u>1,541</u>	<u>1,541</u>	<u>1,541</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,312</u>	<u>\$ 1,312</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	State Fair			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 896,795	\$ 896,795	\$ 873,277	\$ (23,518)
Investment income			322	322
Total revenues	<u>896,795</u>	<u>896,795</u>	<u>873,599</u>	<u>(23,196)</u>
Expenditures				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>896,795</u>	<u>896,795</u>	<u>873,599</u>	<u>(23,196)</u>
Transfers in (out)	<u>(878,000)</u>	<u>(878,000)</u>	<u>(878,000)</u>	<u>0</u>
Net change in fund balance	18,795	18,795	(4,401)	(23,196)
Fund balances, beginning of year	<u>113,519</u>	<u>113,519</u>	<u>113,519</u>	<u>0</u>
Fund balances, end of year	<u>\$ 132,314</u>	<u>\$ 132,314</u>	<u>\$ 109,118</u>	<u>\$ (23,196)</u>

	District Court			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 40,000	\$ 40,000	\$ 44,204	\$ 4,204
Tax revenue	469,737	469,737	459,354	(10,383)
Fines and forfeitures	3,500	3,500	628	(2,872)
Investment income			84	84
Total revenues	<u>513,237</u>	<u>513,237</u>	<u>504,270</u>	<u>(8,967)</u>
Expenditures				
General Government	<u>602,285</u>	<u>654,736</u>	<u>632,049</u>	<u>22,687</u>
Total expenditures	<u>602,285</u>	<u>654,736</u>	<u>632,049</u>	<u>22,687</u>
Revenues over (under) expenditures	<u>(89,048)</u>	<u>(141,499)</u>	<u>(127,779)</u>	<u>13,720</u>
Transfers in (out)	<u>44,290</u>	<u>96,741</u>	<u>96,741</u>	<u>0</u>
Net change in fund balance	<u>(44,758)</u>	<u>(44,758)</u>	<u>(31,038)</u>	<u>13,720</u>
Fund balances, beginning of year	<u>133,538</u>	<u>133,538</u>	<u>133,538</u>	<u>0</u>
Fund balances, end of year	<u>\$ 88,780</u>	<u>\$ 88,780</u>	<u>\$ 102,500</u>	<u>\$ 13,720</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Comprehensive Insurance			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 439,285	\$ 439,285	\$ 430,827	\$ (8,458)
Total revenues	<u>439,285</u>	<u>439,285</u>	<u>430,827</u>	<u>(8,458)</u>
Expenditures				
General Government	492,262	492,262	317,208	175,054
Total expenditures	<u>492,262</u>	<u>492,262</u>	<u>317,208</u>	<u>175,054</u>
Revenues over (under) expenditures	<u>(52,977)</u>	<u>(52,977)</u>	<u>113,619</u>	<u>166,596</u>
Net change in fund balance	(52,977)	(52,977)	113,619	166,596
Fund balances, beginning of year	<u>126,431</u>	<u>126,431</u>	<u>126,431</u>	<u>0</u>
Fund balances, end of year	<u>\$ 73,454</u>	<u>\$ 73,454</u>	<u>\$ 240,050</u>	<u>\$ 166,596</u>

	Mosquito Control			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 351,106	\$ 351,106	\$ 341,326	\$ (9,780)
Total revenues	<u>351,106</u>	<u>351,106</u>	<u>341,326</u>	<u>(9,780)</u>
Expenditures				
General Government	419,015	419,015	299,792	119,223
Total expenditures	<u>419,015</u>	<u>419,015</u>	<u>299,792</u>	<u>119,223</u>
Revenues over (under) expenditures	<u>(67,909)</u>	<u>(67,909)</u>	<u>41,534</u>	<u>109,443</u>
Transfers in (out)	(27,655)	(27,655)	(27,655)	0
Net change in fund balance	(95,564)	(95,564)	13,879	109,443
Fund balances, beginning of year	<u>163,507</u>	<u>163,507</u>	<u>163,507</u>	<u>0</u>
Fund balances, end of year	<u>\$ 67,943</u>	<u>\$ 67,943</u>	<u>\$ 177,386</u>	<u>\$ 109,443</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Parks			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 9	\$ 9
Miscellaneous		\$ 7,400	7,400	0
Total revenues	<u>0</u>	<u>7,400</u>	<u>7,409</u>	<u>9</u>
Expenditures				
Culture and Recreation	\$ 6,489	13,889	13,056	833
Total expenditures	<u>6,489</u>	<u>13,889</u>	<u>13,056</u>	<u>833</u>
Revenues over (under) expenditures	<u>(6,489)</u>	<u>(6,489)</u>	<u>(5,647)</u>	<u>842</u>
Transfers in (out)	4,433	4,433	4,433	0
Net change in fund balance	<u>(2,056)</u>	<u>(2,056)</u>	<u>(1,214)</u>	<u>842</u>
Fund balances, beginning of year	<u>2,056</u>	<u>2,056</u>	<u>2,056</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 842</u>	<u>\$ 842</u>

	Library			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 245,737	\$ 245,737	\$ 237,484	\$ (8,253)
Total revenues	<u>245,737</u>	<u>245,737</u>	<u>237,484</u>	<u>(8,253)</u>
Expenditures				
General Government	177,000	177,000	177,000	0
Culture and Recreation	74,711	74,711	72,061	2,650
Total expenditures	<u>251,711</u>	<u>251,711</u>	<u>249,061</u>	<u>2,650</u>
Revenues over (under) expenditures	<u>(5,974)</u>	<u>(5,974)</u>	<u>(11,577)</u>	<u>(5,603)</u>
Transfers in (out)	6,376	6,376	6,376	0
Net change in fund balance	<u>402</u>	<u>402</u>	<u>(5,201)</u>	<u>(5,603)</u>
Fund balances, beginning of year	<u>37,681</u>	<u>37,681</u>	<u>37,681</u>	<u>0</u>
Fund balances, end of year	<u>\$ 38,083</u>	<u>\$ 38,083</u>	<u>\$ 32,480</u>	<u>\$ (5,603)</u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds

For the Year Ended June 30, 2013

	Emergency Medical Service			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 91,782	\$ 91,782	\$ 88,139	\$ (3,643)
Miscellaneous			1,662	1,662
Total revenues	<u>91,782</u>	<u>91,782</u>	<u>89,801</u>	<u>(1,981)</u>
Expenditures				
Public Safety	160	160		160
Public H & W	100,846	100,846	84,655	16,191
Total expenditures	<u>101,006</u>	<u>101,006</u>	<u>84,655</u>	<u>16,351</u>
Revenues over (under) expenditures	<u>(9,224)</u>	<u>(9,224)</u>	<u>5,146</u>	<u>14,370</u>
Transfers in (out)	1,321	1,321	1,321	0
Net change in fund balance	<u>(7,903)</u>	<u>(7,903)</u>	<u>6,467</u>	<u>14,370</u>
Fund balances, beginning of year	<u>23,247</u>	<u>23,247</u>	<u>23,247</u>	<u>0</u>
Fund balances, end of year	<u>\$ 15,344</u>	<u>\$ 15,344</u>	<u>\$ 29,714</u>	<u>\$ 14,370</u>

	Planning Dept			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 12,500	\$ 12,500	\$ 6,337	\$ (6,163)
Licenses and permits	14,350	14,350	19,308	4,958
Tax revenue	231,977	231,977	222,919	(9,058)
Total revenues	<u>258,827</u>	<u>258,827</u>	<u>248,564</u>	<u>(10,263)</u>
Expenditures				
General Government	256,172	256,172	247,521	8,651
Total expenditures	<u>256,172</u>	<u>256,172</u>	<u>247,521</u>	<u>8,651</u>
Revenues over (under) expenditures	<u>2,655</u>	<u>2,655</u>	<u>1,043</u>	<u>(1,612)</u>
Transfers in (out)	(12,494)	(12,494)	(12,494)	0
Net change in fund balance	<u>(9,839)</u>	<u>(9,839)</u>	<u>(11,451)</u>	<u>(1,612)</u>
Fund balances, beginning of year	<u>52,267</u>	<u>52,267</u>	<u>52,267</u>	<u>0</u>
Fund balances, end of year	<u>\$ 42,428</u>	<u>\$ 42,428</u>	<u>\$ 40,816</u>	<u>\$ (1,612)</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Health Department			Variance with
	Original	Final Budget	Actual	Budget -
	Budget			Favorable
				(Unfavorable)
Revenues				
Charges for services	\$ 638,400	\$ 638,400	\$ 634,102	\$ (4,298)
Licenses and permits	69,500	93,005	107,778	14,773
Tax revenue	356,337	356,337	345,121	(11,216)
Investment income			398	398
Miscellaneous		3,000	3,031	31
Total revenues	<u>1,064,237</u>	<u>1,090,742</u>	<u>1,090,430</u>	<u>(312)</u>
Expenditures				
Public H & W	<u>1,123,181</u>	<u>1,149,398</u>	<u>1,149,420</u>	<u>(22)</u>
Total expenditures	<u>1,123,181</u>	<u>1,149,398</u>	<u>1,149,420</u>	<u>(22)</u>
Revenues over (under) expenditures	<u>(58,944)</u>	<u>(58,656)</u>	<u>(58,990)</u>	<u>(334)</u>
Transfers in (out)	(31,144)	(40,392)	(21,144)	19,248
Gain/Loss on Disposal of Asset			4,133	4,133
Net change in fund balance	<u>(90,088)</u>	<u>(99,048)</u>	<u>(76,001)</u>	<u>23,047</u>
Fund balances, beginning of year	<u>272,191</u>	<u>272,191</u>	<u>272,191</u>	<u>0</u>
Fund balances, end of year	<u>\$ 182,103</u>	<u>\$ 173,143</u>	<u>\$ 196,190</u>	<u>\$ 23,047</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Senior Citizens			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 245,715	\$ 245,715	\$ 238,976	\$ (6,739)
Total revenues	<u>245,715</u>	<u>245,715</u>	<u>238,976</u>	<u>(6,739)</u>
Expenditures				
General Government	44,012	44,012	44,012	0
Public H & W	<u>57,599</u>	<u>57,599</u>	<u>14,246</u>	<u>43,353</u>
Total expenditures	<u>101,611</u>	<u>101,611</u>	<u>58,258</u>	<u>43,353</u>
Revenues over (under) expenditures	<u>144,104</u>	<u>144,104</u>	<u>180,718</u>	<u>36,614</u>
Transfers in (out)	(239,707)	(239,707)	(239,707)	0
Gain/Loss on Disposal of Asset	<u> </u>	<u> </u>	<u>3,000</u>	<u>3,000</u>
Net change in fund balance	<u>(95,603)</u>	<u>(95,603)</u>	<u>(55,989)</u>	<u>39,614</u>
Fund balances, beginning of year	<u>146,583</u>	<u>146,583</u>	<u>146,583</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 50,980</u></u>	<u><u>\$ 50,980</u></u>	<u><u>\$ 90,594</u></u>	<u><u>\$ 39,614</u></u>

	Mental Health			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 84,639	\$ 84,639	\$ 82,699	\$ (1,940)
Total revenues	<u>84,639</u>	<u>84,639</u>	<u>82,699</u>	<u>(1,940)</u>
Expenditures				
Public H & W	<u>82,500</u>	<u>82,500</u>	<u>81,327</u>	<u>1,173</u>
Total expenditures	<u>82,500</u>	<u>82,500</u>	<u>81,327</u>	<u>1,173</u>
Revenues over (under) expenditures	<u>2,139</u>	<u>2,139</u>	<u>1,372</u>	<u>(767)</u>
Net change in fund balance	<u>2,139</u>	<u>2,139</u>	<u>1,372</u>	<u>(767)</u>
Fund balances, beginning of year	<u>10,646</u>	<u>10,646</u>	<u>10,646</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 12,785</u></u>	<u><u>\$ 12,785</u></u>	<u><u>\$ 12,018</u></u>	<u><u>\$ (767)</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	County Extension			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services		\$ 9,464	\$ 9,464	0
Tax revenue	\$ 198,002	198,002	194,557	\$ (3,445)
Miscellaneous			111	111
Total revenues	<u>198,002</u>	<u>207,466</u>	<u>204,132</u>	<u>(3,334)</u>
Expenditures				
General Government	213,958	215,258	208,486	6,772
Total expenditures	<u>213,958</u>	<u>215,258</u>	<u>208,486</u>	<u>6,772</u>
Revenues over (under) expenditures	<u>(15,956)</u>	<u>(7,792)</u>	<u>(4,354)</u>	<u>3,438</u>
Transfers in (out)	5,925	5,925	5,925	0
Net change in fund balance	<u>(10,031)</u>	<u>(1,867)</u>	<u>1,571</u>	<u>3,438</u>
Fund balances, beginning of year	<u>41,837</u>	<u>41,837</u>	<u>41,837</u>	<u>0</u>
Fund balances, end of year	<u>\$ 31,806</u>	<u>\$ 39,970</u>	<u>\$ 43,408</u>	<u>\$ 3,438</u>

	Senior Transportation			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 133,413	\$ 133,413	\$ 131,321	\$ (2,092)
Miscellaneous	8,000	8,000	13,442	5,442
Total revenues	<u>141,413</u>	<u>141,413</u>	<u>144,763</u>	<u>3,350</u>
Expenditures				
Public H & W	173,302	173,302	170,725	2,577
Total expenditures	<u>173,302</u>	<u>173,302</u>	<u>170,725</u>	<u>2,577</u>
Revenues over (under) expenditures	<u>(31,889)</u>	<u>(31,889)</u>	<u>(25,962)</u>	<u>5,927</u>
Transfers in (out)	7,085	7,085	7,085	0
Gain/Loss on Disposal of Asset			2,525	2,525
Net change in fund balance	<u>(24,804)</u>	<u>(24,804)</u>	<u>(16,352)</u>	<u>8,452</u>
Fund balances, beginning of year	<u>50,407</u>	<u>50,407</u>	<u>50,407</u>	<u>0</u>
Fund balances, end of year	<u>\$ 25,603</u>	<u>\$ 25,603</u>	<u>\$ 34,055</u>	<u>\$ 8,452</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Museums			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 260,732	\$ 260,732	\$ 255,447	\$ (5,285)
Total revenues	<u>260,732</u>	<u>260,732</u>	<u>255,447</u>	<u>(5,285)</u>
Expenditures				
Culture and Recreation	259,176	259,176	259,102	74
Total expenditures	<u>259,176</u>	<u>259,176</u>	<u>259,102</u>	<u>74</u>
Revenues over (under) expenditures	<u>1,556</u>	<u>1,556</u>	<u>(3,655)</u>	<u>(5,211)</u>
Net change in fund balance	1,556	1,556	(3,655)	(5,211)
Fund balances, beginning of year	<u>37,743</u>	<u>37,743</u>	<u>37,743</u>	<u>0</u>
Fund balances, end of year	<u>\$ 39,299</u>	<u>\$ 39,299</u>	<u>\$ 34,088</u>	<u>\$ (5,211)</u>

	Workmens Comp			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
General Government	0	0	\$ (26,679)	\$ 26,679
Total expenditures	<u>0</u>	<u>0</u>	<u>(26,679)</u>	<u>26,679</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>26,679</u>	<u>26,679</u>
Net change in fund balance	0	0	26,679	26,679
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,679</u>	<u>\$ 26,679</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	<u>Permissive Levy</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 885,834	\$ 885,834	\$ 856,004	\$ (29,830)
Total revenues	<u>885,834</u>	<u>885,834</u>	<u>856,004</u>	<u>(29,830)</u>
Expenditures				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>885,834</u>	<u>885,834</u>	<u>856,004</u>	<u>(29,830)</u>
Transfers in (out)	<u>(884,713)</u>	<u>(856,781)</u>	<u>(856,781)</u>	<u>0</u>
Net change in fund balance	1,121	29,053	(777)	(29,830)
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 1,121</u>	<u>\$ 29,053</u>	<u>\$ (777)</u>	<u>\$ (29,830)</u>

	<u>WINDY</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
General Government	\$ 3,732	\$ 3,732	\$ 481	\$ 3,251
Total expenditures	<u>3,732</u>	<u>3,732</u>	<u>481</u>	<u>3,251</u>
Revenues over (under) expenditures	<u>(3,732)</u>	<u>(3,732)</u>	<u>(481)</u>	<u>3,251</u>
Net change in fund balance	(3,732)	(3,732)	(481)	3,251
Fund balances, beginning of year	<u>3,732</u>	<u>3,732</u>	<u>3,732</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,251</u>	<u>\$ 3,251</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Drug Forfeitures			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Fines and forfeitures	\$ 10,074	\$ 10,074	\$ 5,330	\$ (4,744)
Total revenues	10,074	10,074	5,330	(4,744)
Expenditures				
Public Safety	20,209	20,209	2,980	17,229
Total expenditures	20,209	20,209	2,980	17,229
Revenues over (under) expenditures	(10,135)	(10,135)	2,350	12,485
Net change in fund balance	(10,135)	(10,135)	2,350	12,485
Fund balances, beginning of year	10,135	10,135	10,135	0
Fund balances, end of year	\$ 0	\$ 0	\$ 12,485	\$ 12,485

	Federal Equitable Share			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental			\$ 9,508	\$ 9,508
Investment income			9	9
Total revenues	0	0	9,517	9,517
Expenditures				
General Government	\$ 1,980	\$ 1,980		1,980
Total expenditures	1,980	1,980	0	1,980
Revenues over (under) expenditures	(1,980)	(1,980)	9,517	11,497
Net change in fund balance	(1,980)	(1,980)	9,517	11,497
Fund balances, beginning of year	1,980	1,980	1,980	0
Fund balances, end of year	\$ 0	\$ 0	\$ 11,497	\$ 11,497

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	C.D.B.G. - Revolving			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income	<u> </u>	<u> </u>	\$ <u>1,057</u>	\$ <u>1,057</u>
Total revenues	<u> 0</u>	<u> 0</u>	<u>1,057</u>	<u>1,057</u>
Expenditures				
Economic Development	\$ <u>12,804</u>	\$ <u>12,804</u>	<u> </u>	<u>12,804</u>
Total expenditures	<u>12,804</u>	<u>12,804</u>	<u> 0</u>	<u>12,804</u>
Revenues over (under) expenditures	<u>(12,804)</u>	<u>(12,804)</u>	<u>1,057</u>	<u>13,861</u>
Net change in fund balance	<u>(12,804)</u>	<u>(12,804)</u>	<u>1,057</u>	<u>13,861</u>
Fund balances, beginning of year	<u>204,020</u>	<u>204,020</u>	<u>204,020</u>	<u> 0</u>
Fund balances, end of year	<u>\$ 191,216</u>	<u>\$ 191,216</u>	<u>\$ 205,077</u>	<u>\$ 13,861</u>

	Records Preservation			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ <u>105,000</u>	\$ <u>105,000</u>	\$ <u>97,381</u>	\$ <u>(7,619)</u>
Total revenues	<u>105,000</u>	<u>105,000</u>	<u>97,381</u>	<u>(7,619)</u>
Expenditures				
Culture and Recreation	<u>210,505</u>	<u>210,505</u>	<u>193,013</u>	<u>17,492</u>
Total expenditures	<u>210,505</u>	<u>210,505</u>	<u>193,013</u>	<u>17,492</u>
Revenues over (under) expenditures	<u>(105,505)</u>	<u>(105,505)</u>	<u>(95,632)</u>	<u>9,873</u>
Transfers in (out)	<u>78,602</u>	<u>78,602</u>	<u>78,602</u>	<u> 0</u>
Net change in fund balance	<u>(26,903)</u>	<u>(26,903)</u>	<u>(17,030)</u>	<u>9,873</u>
Fund balances, beginning of year	<u>26,903</u>	<u>26,903</u>	<u>26,903</u>	<u> 0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,873</u>	<u>\$ 9,873</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

Sheriff Co Work Program.				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Public Safety	\$ <u>1,500</u>	\$ <u>1,500</u>	<u>0</u>	\$ <u>1,500</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Revenues over (under) expenditures	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>	<u>1,500</u>
Net change in fund balance	(1,500)	(1,500)	0	1,500
Fund balances, beginning of year	<u>1,500</u>	<u>1,500</u>	\$ <u>1,500</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1,500</u></u>	<u><u>\$ 1,500</u></u>

Public Safety/24/7 Program				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	<u>0</u>	\$ <u>1,000</u>	\$ <u>13,241</u>	\$ <u>12,241</u>
Total revenues	<u>0</u>	<u>1,000</u>	<u>13,241</u>	<u>12,241</u>
Expenditures				
Public Safety	<u>0</u>	<u>1,000</u>	<u>475</u>	<u>525</u>
Total expenditures	<u>0</u>	<u>1,000</u>	<u>475</u>	<u>525</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>12,766</u>	<u>12,766</u>
Net change in fund balance	0	0	12,766	12,766
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 12,766</u></u>	<u><u>\$ 12,766</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

#6 Light Maint. District				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 420	\$ 420	\$ 390	\$ (30)
Total revenues	420	420	390	(30)
Expenditures				
Public Works	796	796	500	296
Total expenditures	796	796	500	296
Revenues over (under) expenditures	(376)	(376)	(110)	266
Net change in fund balance	(376)	(376)	(110)	266
Fund balances, beginning of year	376	376	376	0
Fund balances, end of year	\$ 0	\$ 0	\$ 266	\$ 266

#13 Light Maint District				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 344	\$ 344	\$ 344	0
Total revenues	344	344	344	0
Expenditures				
Public Works	525	525	379	\$ 146
Total expenditures	525	525	379	146
Revenues over (under) expenditures	(181)	(181)	(35)	146
Net change in fund balance	(181)	(181)	(35)	146
Fund balances, beginning of year	181	181	181	0
Fund balances, end of year	\$ 0	\$ 0	\$ 146	\$ 146

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds

For the Year Ended June 30, 2013

	#17 Light Maint District			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 4,859	\$ 4,859	\$ 5,085	\$ 226
Total revenues	<u>4,859</u>	<u>4,859</u>	<u>5,085</u>	<u>226</u>
Expenditures				
Public Works	8,598	8,598	4,675	3,923
Total expenditures	<u>8,598</u>	<u>8,598</u>	<u>4,675</u>	<u>3,923</u>
Revenues over (under) expenditures	<u>(3,739)</u>	<u>(3,739)</u>	<u>410</u>	<u>4,149</u>
Net change in fund balance	(3,739)	(3,739)	410	4,149
Fund balances, beginning of year	<u>3,739</u>	<u>3,739</u>	<u>3,739</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,149</u>	<u>\$ 4,149</u>

	#21 Light Maint District			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 700	\$ 700	\$ 491	\$ (209)
Total revenues	<u>700</u>	<u>700</u>	<u>491</u>	<u>(209)</u>
Expenditures				
Public Works	1,352	1,352	500	852
Total expenditures	<u>1,352</u>	<u>1,352</u>	<u>500</u>	<u>852</u>
Revenues over (under) expenditures	<u>(652)</u>	<u>(652)</u>	<u>(9)</u>	<u>643</u>
Net change in fund balance	(652)	(652)	(9)	643
Fund balances, beginning of year	<u>652</u>	<u>652</u>	<u>652</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 643</u>	<u>\$ 643</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	#23 Light Maint District			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 17,733	\$ 17,733	\$ 18,121	\$ 388
Total revenues	<u>17,733</u>	<u>17,733</u>	<u>18,121</u>	<u>388</u>
Expenditures				
Public Works	34,271	34,271	21,564	12,707
Total expenditures	<u>34,271</u>	<u>34,271</u>	<u>21,564</u>	<u>12,707</u>
Revenues over (under) expenditures	<u>(16,538)</u>	<u>(16,538)</u>	<u>(3,443)</u>	<u>13,095</u>
Net change in fund balance	(16,538)	(16,538)	(3,443)	13,095
Fund balances, beginning of year	<u>16,538</u>	<u>16,538</u>	<u>16,538</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,095</u>	<u>\$ 13,095</u>

	Gibson Flats - O & M			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 2,739	\$ 2,739
Miscellaneous			60,000	60,000
Total revenues	<u>0</u>	<u>0</u>	<u>62,739</u>	<u>62,739</u>
Expenditures				
Public Works	\$ 51,516	\$ 51,516	15,000	36,516
Total expenditures	<u>51,516</u>	<u>51,516</u>	<u>15,000</u>	<u>36,516</u>
Revenues over (under) expenditures	<u>(51,516)</u>	<u>(51,516)</u>	<u>47,739</u>	<u>99,255</u>
Net change in fund balance	(51,516)	(51,516)	47,739	99,255
Fund balances, beginning of year	<u>51,516</u>	<u>51,516</u>	<u>51,516</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 99,255</u>	<u>\$ 99,255</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Park Garden O & M			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	<u> </u>	<u> </u>	\$ <u>1,401</u>	\$ <u>1,401</u>
Total revenues	<u> 0</u>	<u> 0</u>	<u>1,401</u>	<u>1,401</u>
Expenditures				
Public Works	\$ <u>14,243</u>	\$ <u>14,243</u>	<u> </u>	<u>14,243</u>
Total expenditures	<u>14,243</u>	<u>14,243</u>	<u> 0</u>	<u>14,243</u>
Revenues over (under) expenditures	<u>(14,243)</u>	<u>(14,243)</u>	<u>1,401</u>	<u>15,644</u>
Net change in fund balance	<u>(14,243)</u>	<u>(14,243)</u>	<u>1,401</u>	<u>15,644</u>
Fund balances, beginning of year	<u>14,243</u>	<u>14,243</u>	<u>14,243</u>	<u> 0</u>
Fund balances, end of year	<u>\$ <u> 0</u></u>	<u>\$ <u> 0</u></u>	<u>\$ <u>15,644</u></u>	<u>\$ <u>15,644</u></u>

	Gannon/Flood Road O&M			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	<u> </u>	<u> </u>	\$ <u>496</u>	\$ <u>496</u>
Total revenues	<u> 0</u>	<u> 0</u>	<u>496</u>	<u>496</u>
Expenditures				
Public Works	\$ <u>22,499</u>	\$ <u>22,499</u>	<u> </u>	<u>22,499</u>
Debt Service				
Principal	<u> </u>	<u> </u>	<u>5,750</u>	<u>(5,750)</u>
Total expenditures	<u>22,499</u>	<u>22,499</u>	<u>5,750</u>	<u>16,749</u>
Revenues over (under) expenditures	<u>(22,499)</u>	<u>(22,499)</u>	<u>(5,254)</u>	<u>17,245</u>
Net change in fund balance	<u>(22,499)</u>	<u>(22,499)</u>	<u>(5,254)</u>	<u>17,245</u>
Fund balances, beginning of year	<u>22,499</u>	<u>22,499</u>	<u>22,499</u>	<u> 0</u>
Fund balances, end of year	<u>\$ <u> 0</u></u>	<u>\$ <u> 0</u></u>	<u>\$ <u>17,245</u></u>	<u>\$ <u>17,245</u></u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds

For the Year Ended June 30, 2013

	Whitetail Lane O&M			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 3,343	\$ 3,343
Total revenues	<u>0</u>	<u>0</u>	<u>3,343</u>	<u>3,343</u>
Expenditures				
Public Works	\$ 7,296	\$ 7,296	4,344	2,952
Total expenditures	<u>7,296</u>	<u>7,296</u>	<u>4,344</u>	<u>2,952</u>
Revenues over (under) expenditures	<u>(7,296)</u>	<u>(7,296)</u>	<u>(1,001)</u>	<u>6,295</u>
Net change in fund balance	(7,296)	(7,296)	(1,001)	6,295
Fund balances, beginning of year	<u>7,296</u>	<u>7,296</u>	<u>7,296</u>	<u>0</u>
Fund balances, end of year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>6,295</u></u>	<u><u>6,295</u></u>

	Alcohol Rehabilitation			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 120,244	\$ 168,666	\$ 139,622	\$ (29,044)
Total revenues	<u>120,244</u>	<u>168,666</u>	<u>139,622</u>	<u>(29,044)</u>
Expenditures				
Public H & W	120,244	168,666	139,622	29,044
Total expenditures	<u>120,244</u>	<u>168,666</u>	<u>139,622</u>	<u>29,044</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	0	0	0	0
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Alcohol Traffic Safety			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 37,000	\$ 37,000	\$ 39,020	\$ 2,020
Miscellaneous			3,225	3,225
Total revenues	<u>37,000</u>	<u>37,000</u>	<u>42,245</u>	<u>5,245</u>
Expenditures				
Public Safety	61,429	61,429	41,049	20,380
Total expenditures	<u>61,429</u>	<u>61,429</u>	<u>41,049</u>	<u>20,380</u>
Revenues over (under) expenditures	<u>(24,429)</u>	<u>(24,429)</u>	<u>1,196</u>	<u>25,625</u>
Net change in fund balance	(24,429)	(24,429)	1,196	25,625
Fund balances, beginning of year	<u>26,429</u>	<u>26,429</u>	<u>26,429</u>	<u>0</u>
Fund balances, end of year	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 27,625</u>	<u>\$ 25,625</u>

	Gasoline Tax			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 199,562	\$ 199,562	\$ 199,627	\$ 65
Total revenues	<u>199,562</u>	<u>199,562</u>	<u>199,627</u>	<u>65</u>
Expenditures				
General Government	154,562	154,562	154,562	0
Total expenditures	<u>154,562</u>	<u>154,562</u>	<u>154,562</u>	<u>0</u>
Revenues over (under) expenditures	<u>45,000</u>	<u>45,000</u>	<u>45,065</u>	<u>65</u>
Transfers in (out)	(45,000)	(45,000)	(45,000)	0
Net change in fund balance	0	0	65	65
Fund balances, beginning of year	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Fund balances, end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 66</u>	<u>\$ 65</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Motor Vehicle Disposal			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 27,580	\$ 27,580		\$ (27,580)
Total revenues	<u>27,580</u>	<u>27,580</u>	<u>0</u>	<u>(27,580)</u>
Expenditures				
Public H & W	69,694	69,694	\$ 60,934	8,760
Total expenditures	<u>69,694</u>	<u>69,694</u>	<u>60,934</u>	<u>8,760</u>
Revenues over (under) expenditures	<u>(42,114)</u>	<u>(42,114)</u>	<u>(60,934)</u>	<u>(18,820)</u>
Transfers in (out)	(6,522)	12,299	12,299	0
Net change in fund balance	<u>(48,636)</u>	<u>(29,815)</u>	<u>(48,635)</u>	<u>(18,820)</u>
Fund balances, beginning of year	<u>48,636</u>	<u>48,636</u>	<u>48,636</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 18,821</u>	<u>\$ 1</u>	<u>\$ (18,820)</u>

	Road Dept Clean-Up			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 45,900	\$ 45,900	\$ 41,348	\$ (4,552)
Total revenues	<u>45,900</u>	<u>45,900</u>	<u>41,348</u>	<u>(4,552)</u>
Expenditures				
Public Works	(145,900)	(145,900)	19,819	(165,719)
Total expenditures	<u>(145,900)</u>	<u>(145,900)</u>	<u>19,819</u>	<u>(165,719)</u>
Revenues over (under) expenditures	<u>191,800</u>	<u>191,800</u>	<u>21,529</u>	<u>(170,271)</u>
Transfers in (out)	32,342	32,342	32,342	0
Net change in fund balance	<u>224,142</u>	<u>224,142</u>	<u>53,871</u>	<u>(170,271)</u>
Fund balances, beginning of year	<u>27,311</u>	<u>27,311</u>	<u>27,311</u>	<u>0</u>
Fund balances, end of year	<u>\$ 251,453</u>	<u>\$ 251,453</u>	<u>\$ 81,182</u>	<u>\$ (170,271)</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	CDBG Sponsored Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 359,846	\$ 359,846	\$ 246,546	\$ (113,300)
Total revenues	<u>359,846</u>	<u>359,846</u>	<u>246,546</u>	<u>(113,300)</u>
Expenditures				
Public Works	359,846	359,846	246,546	113,300
Total expenditures	<u>359,846</u>	<u>359,846</u>	<u>246,546</u>	<u>113,300</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	0	0	0	0
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	Weed Trust Fund			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 38,000	\$ 38,000	\$ 33,670	\$ (4,330)
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>33,670</u>	<u>(4,330)</u>
Expenditures				
General Government	17,383	17,383		17,383
Public Works	42,989	42,989	33,725	9,264
Total expenditures	<u>60,372</u>	<u>60,372</u>	<u>33,725</u>	<u>26,647</u>
Revenues over (under) expenditures	<u>(22,372)</u>	<u>(22,372)</u>	<u>(55)</u>	<u>22,317</u>
Net change in fund balance	(22,372)	(22,372)	(55)	22,317
Fund balances, beginning of year	<u>22,372</u>	<u>22,372</u>	<u>22,372</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,317</u>	<u>\$ 22,317</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

Sun River Valley Ditch				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Public Works	\$ <u>692</u>	\$ <u>692</u>	<u>0</u>	\$ <u>692</u>
Total expenditures	<u>692</u>	<u>692</u>	<u>0</u>	<u>692</u>
Revenues over (under) expenditures	<u>(692)</u>	<u>(692)</u>	<u>0</u>	<u>692</u>
Net change in fund balance	(692)	(692)	0	692
Fund balances, beginning of year	<u>692</u>	<u>692</u>	\$ <u>692</u>	<u>0</u>
Fund balances, end of year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>692</u></u>	<u><u>692</u></u>

Health Dept. State Grants				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Public H & W	\$ <u>1,131</u>	\$ <u>1,131</u>	<u>0</u>	\$ <u>1,131</u>
Total expenditures	<u>1,131</u>	<u>1,131</u>	<u>0</u>	<u>1,131</u>
Revenues over (under) expenditures	<u>(1,131)</u>	<u>(1,131)</u>	<u>0</u>	<u>1,131</u>
Net change in fund balance	(1,131)	(1,131)	0	1,131
Fund balances, beginning of year	<u>1,131</u>	<u>1,131</u>	\$ <u>1,131</u>	<u>0</u>
Fund balances, end of year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,131</u></u>	<u><u>1,131</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	County Land Information			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 19,490	\$ 19,490	\$ 23,059	\$ 3,569
Total revenues	<u>19,490</u>	<u>19,490</u>	<u>23,059</u>	<u>3,569</u>
Expenditures				
General Government	34,965	34,965	27,580	7,385
Total expenditures	<u>34,965</u>	<u>34,965</u>	<u>27,580</u>	<u>7,385</u>
Revenues over (under) expenditures	<u>(15,475)</u>	<u>(15,475)</u>	<u>(4,521)</u>	<u>10,954</u>
Net change in fund balance	(15,475)	(15,475)	(4,521)	10,954
Fund balances, beginning of year	<u>15,475</u>	<u>15,475</u>	<u>15,475</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 10,954</u></u>	<u><u>\$ 10,954</u></u>

	Community Decay			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	<u>0</u>	<u>0</u>	\$ (2)	\$ (2)
Total revenues	<u>0</u>	<u>0</u>	<u>(2)</u>	<u>(2)</u>
Expenditures				
General Government	\$ 51,700	\$ 51,700	<u>0</u>	<u>51,700</u>
Total expenditures	<u>51,700</u>	<u>51,700</u>	<u>0</u>	<u>51,700</u>
Revenues over (under) expenditures	<u>(51,700)</u>	<u>(51,700)</u>	<u>(2)</u>	<u>51,698</u>
Net change in fund balance	(51,700)	(51,700)	(2)	51,698
Fund balances, beginning of year	<u>59,464</u>	<u>59,464</u>	<u>59,464</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 7,764</u></u>	<u><u>\$ 7,764</u></u>	<u><u>\$ 59,462</u></u>	<u><u>\$ 51,698</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	<u>Tobacco</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 73,542	\$ 73,542	\$ 61,280	\$ (12,262)
Total revenues	<u>73,542</u>	<u>73,542</u>	<u>61,280</u>	<u>(12,262)</u>
Expenditures				
Public H & W	89,087	81,297	81,265	32
Total expenditures	<u>89,087</u>	<u>81,297</u>	<u>81,265</u>	<u>32</u>
Revenues over (under) expenditures	<u>(15,545)</u>	<u>(7,755)</u>	<u>(19,985)</u>	<u>(12,230)</u>
Transfers in (out)		4,441	4,441	0
Net change in fund balance	(15,545)	(3,314)	(15,544)	(12,230)
Fund balances, beginning of year	<u>15,545</u>	<u>15,545</u>	<u>15,545</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 12,231</u>	<u>\$ 1</u>	<u>\$ (12,230)</u>

	<u>DNRC Grants</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 186,314	\$ 196,314	\$ 112,779	\$ (83,535)
Total revenues	<u>186,314</u>	<u>196,314</u>	<u>112,779</u>	<u>(83,535)</u>
Expenditures				
Public Works	188,434	198,434	114,899	83,535
Total expenditures	<u>188,434</u>	<u>198,434</u>	<u>114,899</u>	<u>83,535</u>
Revenues over (under) expenditures	<u>(2,120)</u>	<u>(2,120)</u>	<u>(2,120)</u>	<u>0</u>
Net change in fund balance	(2,120)	(2,120)	(2,120)	0
Fund balances, beginning of year	<u>2,120</u>	<u>2,120</u>	<u>2,120</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Juv Det Center			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 9,300	\$ 9,300	\$ 9,300	0
Charges for services	968,114	968,114	852,726	\$ (115,388)
Miscellaneous	<u>2,700</u>	<u>2,700</u>	<u>1,175</u>	<u>(1,525)</u>
Total revenues	<u>980,114</u>	<u>980,114</u>	<u>863,201</u>	<u>(116,913)</u>
Expenditures				
Public Safety	<u>1,600,498</u>	<u>1,600,498</u>	<u>1,571,319</u>	<u>29,179</u>
Total expenditures	<u>1,600,498</u>	<u>1,600,498</u>	<u>1,571,319</u>	<u>29,179</u>
Revenues over (under) expenditures	<u>(620,384)</u>	<u>(620,384)</u>	<u>(708,118)</u>	<u>(87,734)</u>
Transfers in (out)	659,380	665,192	665,191	(1)
Gain/Loss on Disposal of Asset	<u> </u>	<u> </u>	<u>4,633</u>	<u>4,633</u>
Net change in fund balance	<u>38,996</u>	<u>44,808</u>	<u>(38,294)</u>	<u>(83,102)</u>
Fund balances, beginning of year	<u>38,295</u>	<u>38,295</u>	<u>38,295</u>	<u>0</u>
Fund balances, end of year	<u>\$ 77,291</u>	<u>\$ 83,103</u>	<u>\$ 1</u>	<u>\$ (83,102)</u>

	Medical Alert - Aging Ser			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	<u> </u>	<u> </u>	\$ 1,390	\$ 1,390
Total revenues	<u>0</u>	<u>0</u>	<u>1,390</u>	<u>1,390</u>
Expenditures				
Public H & W	\$ <u>27,313</u>	\$ <u>27,313</u>	<u>1,995</u>	<u>25,318</u>
Total expenditures	<u>27,313</u>	<u>27,313</u>	<u>1,995</u>	<u>25,318</u>
Revenues over (under) expenditures	<u>(27,313)</u>	<u>(27,313)</u>	<u>(605)</u>	<u>26,708</u>
Net change in fund balance	<u>(27,313)</u>	<u>(27,313)</u>	<u>(605)</u>	<u>26,708</u>
Fund balances, beginning of year	<u>27,313</u>	<u>27,313</u>	<u>27,313</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,708</u>	<u>\$ 26,708</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

Forest Reserve Title III				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	0	0	\$ 19,428	\$ 19,428
Total revenues	0	0	19,428	19,428
Expenditures				
Environmental management	\$ 74,241	\$ 74,241	6,797	67,444
Total expenditures	74,241	74,241	6,797	67,444
Revenues over (under) expenditures	(74,241)	(74,241)	12,631	86,872
Net change in fund balance	(74,241)	(74,241)	12,631	86,872
Fund balances, beginning of year	74,241	74,241	74,241	0
Fund balances, end of year	\$ 0	\$ 0	\$ 86,872	\$ 86,872
County Attorney Grants				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 57,284	\$ 75,010	\$ 76,358	\$ 1,348
Total revenues	57,284	75,010	76,358	1,348
Expenditures				
General Government	140,450	158,176	130,292	27,884
Total expenditures	140,450	158,176	130,292	27,884
Revenues over (under) expenditures	(83,166)	(83,166)	(53,934)	29,232
Transfers in (out)	70,562	70,562	70,562	0
Net change in fund balance	(12,604)	(12,604)	16,628	29,232
Fund balances, beginning of year	12,604	12,604	12,604	0
Fund balances, end of year	\$ 0	\$ 0	\$ 29,232	\$ 29,232

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

Crime Control-Juvenile				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 214,516	\$ 214,516	\$ 214,516	0
Total revenues	<u>214,516</u>	<u>214,516</u>	<u>214,516</u>	<u>0</u>
Expenditures				
Public Safety	214,537	214,537	214,535	\$ 2
Total expenditures	<u>214,537</u>	<u>214,537</u>	<u>214,535</u>	<u>2</u>
Revenues over (under) expenditures	<u>(21)</u>	<u>(21)</u>	<u>(19)</u>	<u>2</u>
Net change in fund balance	<u>(21)</u>	<u>(21)</u>	<u>(19)</u>	<u>2</u>
Fund balances, beginning of year	<u>21</u>	<u>21</u>	<u>21</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 2</u>

Victim Witness Program				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Fines and forfeitures	\$ 40,000	\$ 40,000	\$ 23,702	\$ (16,298)
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>23,702</u>	<u>(16,298)</u>
Expenditures				
Public Safety	40,000	40,000	23,702	16,298
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>23,702</u>	<u>16,298</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Public Safety Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	<u> </u>	\$ 75,426	\$ 7,478	\$ (67,948)
Total revenues	<u> 0</u>	<u>75,426</u>	<u>7,478</u>	<u>(67,948)</u>
Expenditures				
Public Safety	<u> </u>	77,974	8,156	69,818
Total expenditures	<u> 0</u>	<u>77,974</u>	<u>8,156</u>	<u>69,818</u>
Revenues over (under) expenditures	<u> 0</u>	<u>(2,548)</u>	<u>(678)</u>	<u>1,870</u>
Transfers in (out)	<u> </u>	2,548	2,548	0
Net change in fund balance	<u> 0</u>	<u> 0</u>	<u>1,870</u>	<u>1,870</u>
Fund balances, beginning of year	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,870</u>	<u>\$ 1,870</u>

	Commodity Food Dist			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 3,888	\$ 42,900	\$ 36,347	\$ (6,553)
Miscellaneous	<u> </u>	<u> </u>	200	200
Total revenues	<u>3,888</u>	<u>42,900</u>	<u>36,547</u>	<u>(6,353)</u>
Expenditures				
Public H & W	<u>26,515</u>	<u>65,527</u>	<u>29,987</u>	<u>35,540</u>
Total expenditures	<u>26,515</u>	<u>65,527</u>	<u>29,987</u>	<u>35,540</u>
Revenues over (under) expenditures	<u>(22,627)</u>	<u>(22,627)</u>	<u>6,560</u>	<u>29,187</u>
Net change in fund balance	<u>(22,627)</u>	<u>(22,627)</u>	<u>6,560</u>	<u>29,187</u>
Fund balances, beginning of year	<u>22,627</u>	<u>22,627</u>	<u>22,627</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 29,187</u>	<u>\$ 29,187</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Rocky Mountain HIDTA			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 132,860	\$ 269,636	\$ 264,448	\$ (5,188)
Total revenues	<u>132,860</u>	<u>269,636</u>	<u>264,448</u>	<u>(5,188)</u>
Expenditures				
Public Safety	129,319	266,095	253,556	12,539
Debt Service				
Principal	3,447	3,447	2,915	532
Interest	94	94	35	59
Total expenditures	<u>132,860</u>	<u>269,636</u>	<u>256,506</u>	<u>13,130</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>7,942</u>	<u>7,942</u>
Net change in fund balance	0	0	7,942	7,942
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 7,942</u></u>	<u><u>\$ 7,942</u></u>

	Homeland Security Grant			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 7,250	\$ 50,498	\$ 7,250	\$ (43,248)
Total revenues	<u>7,250</u>	<u>50,498</u>	<u>7,250</u>	<u>(43,248)</u>
Expenditures				
Public Safety	7,250	50,498	7,250	43,248
Total expenditures	<u>7,250</u>	<u>50,498</u>	<u>7,250</u>	<u>43,248</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	0	0	0	0
Fund balances, beginning of year	<u>1,968</u>	<u>1,968</u>	<u>1,968</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 1,968</u></u>	<u><u>\$ 1,968</u></u>	<u><u>\$ 1,968</u></u>	<u><u>\$ 0</u></u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds

For the Year Ended June 30, 2013

	OEA Defense			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental		\$ 199,145	\$ 134,158	\$ (64,987)
Miscellaneous		22,798		(22,798)
Total revenues	<u>0</u>	<u>221,943</u>	<u>134,158</u>	<u>(87,785)</u>
Expenditures				
Public Safety		221,943	126,631	95,312
Total expenditures	<u>0</u>	<u>221,943</u>	<u>126,631</u>	<u>95,312</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>7,527</u>	<u>7,527</u>
Net change in fund balance	0	0	7,527	7,527
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,527</u>	<u>\$ 7,527</u>

	Sponsored CTEP Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 223,151	\$ 223,151	\$ 145,338	\$ (77,813)
Miscellaneous	19,576	19,576	21,366	1,790
Total revenues	<u>242,727</u>	<u>242,727</u>	<u>166,704</u>	<u>(76,023)</u>
Expenditures				
General Government	270,728	270,728	163,965	106,763
Total expenditures	<u>270,728</u>	<u>270,728</u>	<u>163,965</u>	<u>106,763</u>
Revenues over (under) expenditures	<u>(28,001)</u>	<u>(28,001)</u>	<u>2,739</u>	<u>30,740</u>
Net change in fund balance	(28,001)	(28,001)	2,739	30,740
Fund balances, beginning of year	<u>28,001</u>	<u>28,001</u>	<u>28,001</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30,740</u>	<u>\$ 30,740</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Community Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental		\$ 187,216	\$ 80,252	\$ (106,964)
Miscellaneous		4,215	2,255	(1,960)
Total revenues	<u>0</u>	<u>191,431</u>	<u>82,507</u>	<u>(108,924)</u>
Expenditures				
Public H & W	\$ 118,797	310,228	140,184	170,044
Total expenditures	<u>118,797</u>	<u>310,228</u>	<u>140,184</u>	<u>170,044</u>
Revenues over (under) expenditures	<u>(118,797)</u>	<u>(118,797)</u>	<u>(57,677)</u>	<u>61,120</u>
Net change in fund balance	(118,797)	(118,797)	(57,677)	61,120
Fund balances, beginning of year	<u>118,797</u>	<u>118,797</u>	<u>118,797</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 61,120</u>	<u>\$ 61,120</u>

	Nutritional and Physical			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 15,000	0
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Expenditures				
Public H & W	20,185	20,185	20,185	0
Total expenditures	<u>20,185</u>	<u>20,185</u>	<u>20,185</u>	<u>0</u>
Revenues over (under) expenditures	<u>(5,185)</u>	<u>(5,185)</u>	<u>(5,185)</u>	<u>0</u>
Net change in fund balance	(5,185)	(5,185)	(5,185)	0
Fund balances, beginning of year	<u>5,185</u>	<u>5,185</u>	<u>5,185</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Public Health Emergency Prepared			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 152,074	\$ 153,574	\$ 153,574	0
Total revenues	<u>152,074</u>	<u>153,574</u>	<u>153,574</u>	<u>0</u>
Expenditures				
Public H & W	331,234	332,734	204,015	\$ 128,719
Total expenditures	<u>331,234</u>	<u>332,734</u>	<u>204,015</u>	<u>128,719</u>
Revenues over (under) expenditures	<u>(179,160)</u>	<u>(179,160)</u>	<u>(50,441)</u>	<u>128,719</u>
Net change in fund balance	(179,160)	(179,160)	(50,441)	128,719
Fund balances, beginning of year	<u>179,160</u>	<u>179,160</u>	<u>179,160</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 128,719</u></u>	<u><u>\$ 128,719</u></u>

	Cancer			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 149,780	\$ 149,780	\$ 137,080	\$ (12,700)
Total revenues	<u>149,780</u>	<u>149,780</u>	<u>137,080</u>	<u>(12,700)</u>
Expenditures				
Public H & W	203,203	203,203	174,535	28,668
Total expenditures	<u>203,203</u>	<u>203,203</u>	<u>174,535</u>	<u>28,668</u>
Revenues over (under) expenditures	<u>(53,423)</u>	<u>(53,423)</u>	<u>(37,455)</u>	<u>15,968</u>
Net change in fund balance	(53,423)	(53,423)	(37,455)	15,968
Fund balances, beginning of year	<u>53,423</u>	<u>53,423</u>	<u>53,423</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 15,968</u></u>	<u><u>\$ 15,968</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Air Pollution			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 13,734	\$ 13,734	\$ 13,227	\$ (507)
Total revenues	13,734	13,734	13,227	(507)
Expenditures				
Environmental management	23,071	23,071	17,283	5,788
Total expenditures	23,071	23,071	17,283	5,788
Revenues over (under) expenditures	(9,337)	(9,337)	(4,056)	5,281
Net change in fund balance	(9,337)	(9,337)	(4,056)	5,281
Fund balances, beginning of year	9,337	9,337	9,337	0
Fund balances, end of year	\$ 0	\$ 0	\$ 5,281	\$ 5,281

	Institutional Controls			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 146,965	\$ 146,965	\$ 15,349	\$ (131,616)
Total revenues	146,965	146,965	15,349	(131,616)
Expenditures				
Public H & W	146,965	146,965	14,274	132,691
Total expenditures	146,965	146,965	14,274	132,691
Revenues over (under) expenditures	0	0	1,075	1,075
Net change in fund balance	0	0	1,075	1,075
Fund balances, beginning of year	0	0	0	0
Fund balances, end of year	\$ 0	\$ 0	\$ 1,075	\$ 1,075

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	<u>W.I.C.</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 74,864	\$ 403,492	\$ 327,638	\$ (75,854)
Total revenues	<u>74,864</u>	<u>403,492</u>	<u>327,638</u>	<u>(75,854)</u>
Expenditures				
Public H & W	86,446	415,074	340,442	74,632
Total expenditures	<u>86,446</u>	<u>415,074</u>	<u>340,442</u>	<u>74,632</u>
Revenues over (under) expenditures	<u>(11,582)</u>	<u>(11,582)</u>	<u>(12,804)</u>	<u>(1,222)</u>
Transfers in (out)	10,000	21,223	11,223	(10,000)
Net change in fund balance	<u>(1,582)</u>	<u>9,641</u>	<u>(1,581)</u>	<u>(11,222)</u>
Fund balances, beginning of year	<u>1,582</u>	<u>1,582</u>	<u>1,582</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 11,223</u>	<u>\$ 1</u>	<u>\$ (11,222)</u>

	<u>Maternal & Child Health</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 231,891	\$ 231,891	\$ 237,888	\$ 5,997
Miscellaneous	1,575	1,575	2,200	625
Total revenues	<u>233,466</u>	<u>233,466</u>	<u>240,088</u>	<u>6,622</u>
Expenditures				
Public H & W	328,879	328,879	326,532	2,347
Total expenditures	<u>328,879</u>	<u>328,879</u>	<u>326,532</u>	<u>2,347</u>
Revenues over (under) expenditures	<u>(95,413)</u>	<u>(95,413)</u>	<u>(86,444)</u>	<u>8,969</u>
Transfers in (out)	72,225	72,225	72,225	0
Net change in fund balance	<u>(23,188)</u>	<u>(23,188)</u>	<u>(14,219)</u>	<u>8,969</u>
Fund balances, beginning of year	<u>23,188</u>	<u>23,188</u>	<u>23,188</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,969</u>	<u>\$ 8,969</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

Youth Suicide Prevention				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Public H & W	\$ <u>3,862</u>	\$ <u>3,862</u>	\$ <u>1,840</u>	\$ <u>2,022</u>
Total expenditures	<u>3,862</u>	<u>3,862</u>	<u>1,840</u>	<u>2,022</u>
Revenues over (under) expenditures	<u>(3,862)</u>	<u>(3,862)</u>	<u>(1,840)</u>	<u>2,022</u>
Net change in fund balance	(3,862)	(3,862)	(1,840)	2,022
Fund balances, beginning of year	<u>3,862</u>	<u>3,862</u>	<u>3,862</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,022</u></u>	<u><u>\$ 2,022</u></u>

Hiv Consortia				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	<u>0</u>	\$ <u>30,000</u>	\$ <u>30,649</u>	\$ <u>649</u>
Total revenues	<u>0</u>	<u>30,000</u>	<u>30,649</u>	<u>649</u>
Expenditures				
Public H & W	\$ <u>5,833</u>	<u>36,469</u>	<u>36,455</u>	<u>14</u>
Total expenditures	<u>5,833</u>	<u>36,469</u>	<u>36,455</u>	<u>14</u>
Revenues over (under) expenditures	<u>(5,833)</u>	<u>(6,469)</u>	<u>(5,806)</u>	<u>663</u>
Net change in fund balance	(5,833)	(6,469)	(5,806)	663
Fund balances, beginning of year	<u>5,833</u>	<u>5,833</u>	<u>5,833</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ (636)</u></u>	<u><u>\$ 27</u></u>	<u><u>\$ 663</u></u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds

For the Year Ended June 30, 2013

	Fetal Alcohol Syndrome			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 35,754	\$ 35,754	\$ 31,348	\$ (4,406)
Charges for services		128,265	63,946	(64,319)
Total revenues	<u>35,754</u>	<u>164,019</u>	<u>95,294</u>	<u>(68,725)</u>
Expenditures				
Public H & W	35,754	133,754	95,293	38,461
Total expenditures	<u>35,754</u>	<u>133,754</u>	<u>95,293</u>	<u>38,461</u>
Revenues over (under) expenditures	<u>0</u>	<u>30,265</u>	<u>1</u>	<u>(30,264)</u>
Net change in fund balance	0	30,265	1	(30,264)
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 30,265</u>	<u>\$ 1</u>	<u>\$ (30,264)</u>

	Immunization Projects			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 14,421	\$ 43,263	\$ 28,842	\$ (14,421)
Total revenues	<u>14,421</u>	<u>43,263</u>	<u>28,842</u>	<u>(14,421)</u>
Expenditures				
Public H & W	22,819	51,661	33,236	18,425
Total expenditures	<u>22,819</u>	<u>51,661</u>	<u>33,236</u>	<u>18,425</u>
Revenues over (under) expenditures	<u>(8,398)</u>	<u>(8,398)</u>	<u>(4,394)</u>	<u>4,004</u>
Transfers in (out)	(27,780)	(27,780)	(27,780)	0
Net change in fund balance	(36,178)	(36,178)	(32,174)	4,004
Fund balances, beginning of year	<u>36,178</u>	<u>36,178</u>	<u>36,178</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,004</u>	<u>\$ 4,004</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Tuberculosis Prevention			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 616	\$ 1,439	\$ 1,439	0
Total revenues	<u>616</u>	<u>1,439</u>	<u>1,439</u>	<u>0</u>
Expenditures				
Public H & W	3,168	3,991	3,991	0
Total expenditures	<u>3,168</u>	<u>3,991</u>	<u>3,991</u>	<u>0</u>
Revenues over (under) expenditures	<u>(2,552)</u>	<u>(2,552)</u>	<u>(2,552)</u>	<u>0</u>
Transfers in (out)	—	1	1	0
Net change in fund balance	<u>(2,552)</u>	<u>(2,551)</u>	<u>(2,551)</u>	<u>0</u>
Fund balances, beginning of year	<u>2,552</u>	<u>2,552</u>	<u>2,552</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>

	Direct Services - Aging			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 266,328	\$ 283,495	\$ 279,495	\$ (4,000)
Charges for services	1,500	1,500	—	(1,500)
Miscellaneous	21,900	21,900	19,560	(2,340)
Total revenues	<u>289,728</u>	<u>306,895</u>	<u>299,055</u>	<u>(7,840)</u>
Expenditures				
Public H & W	496,443	513,610	276,810	236,800
Total expenditures	<u>496,443</u>	<u>513,610</u>	<u>276,810</u>	<u>236,800</u>
Revenues over (under) expenditures	<u>(206,715)</u>	<u>(206,715)</u>	<u>22,245</u>	<u>228,960</u>
Transfers in (out)	36,588	36,588	36,588	0
Net change in fund balance	<u>(170,127)</u>	<u>(170,127)</u>	<u>58,833</u>	<u>228,960</u>
Fund balances, beginning of year	<u>170,127</u>	<u>170,127</u>	<u>170,127</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 228,960</u>	<u>\$ 228,960</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	<u>Aids/Hiv Testing</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 14,083	\$ 40,838	\$ 25,288	\$ (15,550)
Total revenues	<u>14,083</u>	<u>40,838</u>	<u>25,288</u>	<u>(15,550)</u>
Expenditures				
Public H & W	14,872	41,617	28,806	12,811
Total expenditures	<u>14,872</u>	<u>41,617</u>	<u>28,806</u>	<u>12,811</u>
Revenues over (under) expenditures	<u>(789)</u>	<u>(779)</u>	<u>(3,518)</u>	<u>(2,739)</u>
Transfers in (out)		2,729	2,729	0
Net change in fund balance	(789)	1,950	(789)	(2,739)
Fund balances, beginning of year	789	789	789	0
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 2,739</u>	<u>\$ 0</u>	<u>\$ (2,739)</u>

	<u>Contracted Service -Aging</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 158,455	\$ 158,455	\$ 162,850	\$ 4,395
Total revenues	<u>158,455</u>	<u>158,455</u>	<u>162,850</u>	<u>4,395</u>
Expenditures				
Public H & W	194,866	194,866	121,889	72,977
Total expenditures	<u>194,866</u>	<u>194,866</u>	<u>121,889</u>	<u>72,977</u>
Revenues over (under) expenditures	<u>(36,411)</u>	<u>(36,411)</u>	<u>40,961</u>	<u>77,372</u>
Transfers in (out)	7,100	7,100	7,100	0
Net change in fund balance	(29,311)	(29,311)	48,061	77,372
Fund balances, beginning of year	29,311	29,311	29,311	0
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 77,372</u>	<u>\$ 77,372</u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds

For the Year Ended June 30, 2013

	Ryan White			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental			\$ (2,408)	\$ (2,408)
Total revenues	<u>0</u>	<u>0</u>	<u>(2,408)</u>	<u>(2,408)</u>
Expenditures				
Public H & W	\$ 1,554	\$ 1,554		1,554
Total expenditures	<u>1,554</u>	<u>1,554</u>	<u>0</u>	<u>1,554</u>
Revenues over (under) expenditures	<u>(1,554)</u>	<u>(1,554)</u>	<u>(2,408)</u>	<u>(854)</u>
Transfers in (out)		854	854	0
Net change in fund balance	<u>(1,554)</u>	<u>(700)</u>	<u>(1,554)</u>	<u>(854)</u>
Fund balances, beginning of year	<u>1,554</u>	<u>1,554</u>	<u>1,554</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 854</u>	<u>\$ 0</u>	<u>\$ (854)</u>

	Senior Nutrition -Aging			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 369,285	\$ 369,285	\$ 343,864	\$ (25,421)
Charges for services	18,000	18,000	7,767	(10,233)
Miscellaneous	205,994	205,994	261,060	55,066
Total revenues	<u>593,279</u>	<u>593,279</u>	<u>612,691</u>	<u>19,412</u>
Expenditures				
Public H & W	856,015	856,015	671,044	184,971
Total expenditures	<u>856,015</u>	<u>856,015</u>	<u>671,044</u>	<u>184,971</u>
Revenues over (under) expenditures	<u>(262,736)</u>	<u>(262,736)</u>	<u>(58,353)</u>	<u>204,383</u>
Transfers in (out)	76,200	76,200	76,200	0
Net change in fund balance	<u>(186,536)</u>	<u>(186,536)</u>	<u>17,847</u>	<u>204,383</u>
Fund balances, beginning of year	<u>186,536</u>	<u>186,536</u>	<u>186,536</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 204,383</u>	<u>\$ 204,383</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Aging - 10-22A-ADRC8			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 60,558	\$ 68,468	\$ 56,240	\$ (12,228)
Miscellaneous	<u>3,939</u>	<u>3,939</u>	<u>42</u>	<u>(3,897)</u>
Total revenues	<u>64,497</u>	<u>72,407</u>	<u>56,282</u>	<u>(16,125)</u>
Expenditures				
Public H & W	<u>64,518</u>	<u>72,428</u>	<u>39,491</u>	<u>32,937</u>
Total expenditures	<u>64,518</u>	<u>72,428</u>	<u>39,491</u>	<u>32,937</u>
Revenues over (under) expenditures	<u>(21)</u>	<u>(21)</u>	<u>16,791</u>	<u>16,812</u>
Net change in fund balance	(21)	(21)	16,791	16,812
Fund balances, beginning of year	<u>21</u>	<u>21</u>	<u>21</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,812</u>	<u>\$ 16,812</u>

	RSVP - Aging Services			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 90,270	\$ 132,979	\$ 120,958	\$ (12,021)
Miscellaneous	<u>46,663</u>	<u>46,663</u>	<u>28,409</u>	<u>(18,254)</u>
Total revenues	<u>136,933</u>	<u>179,642</u>	<u>149,367</u>	<u>(30,275)</u>
Expenditures				
Public H & W	<u>174,040</u>	<u>214,749</u>	<u>134,444</u>	<u>80,305</u>
Total expenditures	<u>174,040</u>	<u>214,749</u>	<u>134,444</u>	<u>80,305</u>
Revenues over (under) expenditures	<u>(37,107)</u>	<u>(35,107)</u>	<u>14,923</u>	<u>50,030</u>
Transfers in (out)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Net change in fund balance	(17,107)	(15,107)	34,923	50,030
Fund balances, beginning of year	<u>17,107</u>	<u>17,107</u>	<u>17,107</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 2,000</u>	<u>\$ 52,030</u>	<u>\$ 50,030</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	Administrative - Aging			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 57,888	\$ 57,888	\$ 58,637	\$ 749
Total revenues	<u>57,888</u>	<u>57,888</u>	<u>58,637</u>	<u>749</u>
Expenditures				
Public H & W	135,168	135,168	129,014	6,154
Total expenditures	<u>135,168</u>	<u>135,168</u>	<u>129,014</u>	<u>6,154</u>
Revenues over (under) expenditures	<u>(77,280)</u>	<u>(77,280)</u>	<u>(70,377)</u>	<u>6,903</u>
Transfers in (out)	65,721	65,721	65,721	0
Net change in fund balance	<u>(11,559)</u>	<u>(11,559)</u>	<u>(4,656)</u>	<u>6,903</u>
Fund balances, beginning of year	<u>11,559</u>	<u>11,559</u>	<u>11,559</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 6,903</u></u>	<u><u>\$ 6,903</u></u>

	Health Clinic			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 917,434	\$ 1,834,868	\$ 993,887	\$ (840,981)
Charges for services	1,098,512	3,033,212	1,024,227	(2,008,985)
Miscellaneous	386,601	245,665	219,164	(26,501)
Total revenues	<u>2,402,547</u>	<u>5,113,745</u>	<u>2,237,278</u>	<u>(2,876,467)</u>
Expenditures				
Public H & W	2,346,123	4,998,138	2,823,487	2,174,651
Total expenditures	<u>2,346,123</u>	<u>4,998,138</u>	<u>2,823,487</u>	<u>2,174,651</u>
Revenues over (under) expenditures	<u>56,424</u>	<u>115,607</u>	<u>(586,209)</u>	<u>(701,816)</u>
Net change in fund balance	<u>56,424</u>	<u>115,607</u>	<u>(586,209)</u>	<u>(701,816)</u>
Fund balances, beginning of year	<u>627,581</u>	<u>627,581</u>	<u>627,581</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 684,005</u></u>	<u><u>\$ 743,188</u></u>	<u><u>\$ 41,372</u></u>	<u><u>\$ (701,816)</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Special Revenue Funds**

For the Year Ended June 30, 2013

	<u>Foster Grandparents - Age</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 209,324	\$ 209,324	\$ 209,324	0
Tax revenue		245		\$ (245)
Miscellaneous	<u>42,176</u>	<u>42,176</u>	<u>31,506</u>	<u>(10,670)</u>
Total revenues	<u>251,500</u>	<u>251,745</u>	<u>240,830</u>	<u>(10,915)</u>
Expenditures				
Public H & W	<u>282,285</u>	<u>282,530</u>	<u>271,486</u>	<u>11,044</u>
Total expenditures	<u>282,285</u>	<u>282,530</u>	<u>271,486</u>	<u>11,044</u>
Revenues over (under) expenditures	<u>(30,785)</u>	<u>(30,785)</u>	<u>(30,656)</u>	<u>129</u>
Transfers in (out)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Net change in fund balance	<u>(10,785)</u>	<u>(10,785)</u>	<u>(10,656)</u>	<u>129</u>
Fund balances, beginning of year	<u>10,785</u>	<u>10,785</u>	<u>10,785</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 129</u></u>	<u><u>\$ 129</u></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.

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

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

**Combining Balance Sheets --
Nonmajor Debt Service Funds**

June 30, 2013

	3020 - Fair Imp.G.O.Bonds	3030 - Adult Detention G.O.Bond	3200 - County Compensated Absences	3400 - R.I.D.Revolving
Assets				
Cash and investments	\$	\$ 104,024	\$ 410,959	\$ 43,299
Other receivable	<u>61,028</u>	<u>78,025</u>	<u> </u>	<u>21,525</u>
Total assets	<u>\$ 61,028</u>	<u>\$ 182,049</u>	<u>\$ 410,959</u>	<u>\$ 64,824</u>
Liabilities and fund balances				
Liabilities				
Accounts payable				123
Due to other funds	9,248			
Deferred revenue	<u>61,543</u>	<u>78,688</u>	<u> </u>	<u>21,963</u>
Total liabilities	<u>70,791</u>	<u>78,688</u>	<u>-</u>	<u>22,086</u>
Fund balances				
Restricted			410,959	11,366
Committed		104,024		
Assigned				31,811
Unassigned	<u>(9,763)</u>	<u>(663)</u>	<u> </u>	<u>(439)</u>
Total fund balances	<u>(9,763)</u>	<u>103,361</u>	<u>410,959</u>	<u>42,738</u>
Total liabilities and fund balances	<u>\$ 61,028</u>	<u>\$ 182,049</u>	<u>\$ 410,959</u>	<u>\$ 64,824</u>

<u>3539 - RID #39 Sun Prairie Road</u>	<u>3540 - RID #40 Huckleberry Drive</u>	<u>3541 - RID #41 Park Garden Est.</u>	<u>3542 - Gannon/Flood Road RID</u>	<u>3543 - Whitetail Lane RID</u>	<u>3553 - Bob Marshall RSID #53</u>	<u>Total Non- Major Debt Service Funds</u>
\$ 42,751	\$ 7,210	\$ 8,248	\$ 1,037	\$ 5,038	\$ 8,282	\$ 630,848
<u>46,294</u>	<u>43,458</u>		<u>89,006</u>	<u>16,316</u>	<u>77,268</u>	<u>432,920</u>
\$ <u>89,045</u>	\$ <u>50,668</u>	\$ <u>8,248</u>	\$ <u>90,043</u>	\$ <u>21,354</u>	\$ <u>85,550</u>	\$ <u>1,063,768</u>
						123
						9,248
<u>47,239</u>	<u>44,346</u>		<u>90,822</u>	<u>16,649</u>	<u>78,845</u>	<u>440,095</u>
<u>47,239</u>	<u>44,346</u>	-	<u>90,822</u>	<u>16,649</u>	<u>78,845</u>	<u>449,466</u>
						422,325
						104,024
42,750	7,209	8,248	1,037	5,038	8,282	104,375
(944)	(887)		(1,816)	(333)	(1,577)	(16,422)
<u>41,806</u>	<u>6,322</u>	<u>8,248</u>	<u>(779)</u>	<u>4,705</u>	<u>6,705</u>	<u>614,302</u>
\$ <u>89,045</u>	\$ <u>50,668</u>	\$ <u>8,248</u>	\$ <u>90,043</u>	\$ <u>21,354</u>	\$ <u>85,550</u>	\$ <u>1,063,768</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Debt Service Funds**

June 30, 2013

	3020 - Fair Imp.G.O.Bonds	3030 - Adult Detention G.O.Bond	3200 - County Compensated Absences	3400 - R.I.D.Revolving
Revenues				
Data processing	531,654	698,192		211
Investment income	317	744	748	87
Other revenue				
Total revenues	531,971	698,936	748	298
Expenditures				
Current				
General government			18,403	377
Debt service				
Principal	514,564	735,436		
Interest	27,170	38,830		
Total expenditures	541,734	774,266	18,403	377
Revenues over (under) expenditures	(9,763)	(75,330)	(17,655)	(79)
Other financing sources (uses)				
Transfers in/(out)		27,954	230,544	
Total other financing sources (uses)	0	27,954	230,544	0
Net change in fund balances	(9,763)	(47,376)	212,889	(79)
Fund balances, beginning of year	0	150,737	198,070	42,817
Fund balances, end of year	\$ (9,763)	\$ 103,361	\$ 410,959	\$ 42,738

3539 - RID #39 Sun Prairie Road	3540 - RID #40 Huckleberry Drive	3541 - RID #41 Park Garden Est.	3542 - Gannon/Flood Road RID	3543 - Whitetail Lane RID	3553 - Bob Marshall RSID #53	Total Non- Major Debt Service Funds
17,128	2,141	2,989	28,945	5,139	5,069	1,291,468
65	11	14	22	8	14	2,030
291						291
<u>17,484</u>	<u>2,152</u>	<u>3,003</u>	<u>28,967</u>	<u>5,147</u>	<u>5,083</u>	<u>1,293,789</u>
						18,780
			45,566	5,154	5,595	1,306,315
			1,412	257	1,051	68,720
<u>0</u>	<u>0</u>	<u>0</u>	<u>46,978</u>	<u>5,411</u>	<u>6,646</u>	<u>1,393,815</u>
<u>17,484</u>	<u>2,152</u>	<u>3,003</u>	<u>(18,011)</u>	<u>(264)</u>	<u>(1,563)</u>	<u>(100,026)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>258,498</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>258,498</u>
17,484	2,152	3,003	(18,011)	(264)	(1,563)	158,472
<u>24,322</u>	<u>4,170</u>	<u>5,245</u>	<u>17,232</u>	<u>4,969</u>	<u>8,268</u>	<u>455,830</u>
<u>\$ 41,806</u>	<u>\$ 6,322</u>	<u>\$ 8,248</u>	<u>\$ (779)</u>	<u>\$ 4,705</u>	<u>\$ 6,705</u>	<u>\$ 614,302</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Debt Service Funds**

For the Year Ended June 30, 2013

	<u>Fair Imp.G.O.Bonds</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 541,995	\$ 541,995	\$ 531,654	\$ (10,341)
Investment income			317	317
Total revenues	<u>541,995</u>	<u>541,995</u>	<u>531,971</u>	<u>(10,024)</u>
Expenditures				
Public Works	250	250		250
Debt Service				
Principal	514,575	514,575	514,564	11
Interest	27,170	27,170	27,170	0
Total expenditures	<u>541,995</u>	<u>541,995</u>	<u>541,734</u>	<u>261</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(9,763)</u>	<u>(9,763)</u>
Net change in fund balance	0	0	(9,763)	(9,763)
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (9,763)</u></u>	<u><u>\$ (9,763)</u></u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Debt Service Funds**

For the Year Ended June 30, 2013

	Adult Detention G.O.Bond			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 712,566	\$ 712,566	\$ 698,192	\$ (14,374)
Investment income			744	744
Total revenues	<u>712,566</u>	<u>712,566</u>	<u>698,936</u>	<u>(13,630)</u>
Expenditures				
Public Works	300	300		300
Debt Service				
Principal	735,425	735,425	735,436	(11)
Interest	38,830	38,830	38,830	0
Total expenditures	<u>774,555</u>	<u>774,555</u>	<u>774,266</u>	<u>289</u>
Revenues over (under) expenditures	<u>(61,989)</u>	<u>(61,989)</u>	<u>(75,330)</u>	<u>(13,341)</u>
Transfers in (out)	27,954	27,954	27,954	0
Net change in fund balance	<u>(34,035)</u>	<u>(34,035)</u>	<u>(47,376)</u>	<u>(13,341)</u>
Fund balances, beginning of year	<u>150,737</u>	<u>150,737</u>	<u>150,737</u>	<u>0</u>
Fund balances, end of year	<u>\$ 116,702</u>	<u>\$ 116,702</u>	<u>\$ 103,361</u>	<u>\$ (13,341)</u>

	County Compensated Absences			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 748	\$ 748
Total revenues	<u>0</u>	<u>0</u>	<u>748</u>	<u>748</u>
Expenditures				
General Government	\$ 428,614	\$ 428,614	18,403	410,211
Total expenditures	<u>428,614</u>	<u>428,614</u>	<u>18,403</u>	<u>410,211</u>
Revenues over (under) expenditures	<u>(428,614)</u>	<u>(428,614)</u>	<u>(17,655)</u>	<u>410,959</u>
Transfers in (out)	230,544	230,544	230,544	0
Net change in fund balance	<u>(198,070)</u>	<u>(198,070)</u>	<u>212,889</u>	<u>410,959</u>
Fund balances, beginning of year	<u>198,070</u>	<u>198,070</u>	<u>198,070</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 410,959</u>	<u>\$ 410,959</u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Debt Service Funds

For the Year Ended June 30, 2013

	R.I.D.Revolving			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 211	\$ 211
Investment income			87	87
Total revenues	<u>0</u>	<u>0</u>	<u>298</u>	<u>298</u>
Expenditures				
General Government	\$ 89,397	\$ 89,397	377	89,020
Total expenditures	<u>89,397</u>	<u>89,397</u>	<u>377</u>	<u>89,020</u>
Revenues over (under) expenditures	<u>(89,397)</u>	<u>(89,397)</u>	<u>(79)</u>	<u>89,318</u>
Transfers in (out)	57,946	57,946		(57,946)
Net change in fund balance	<u>(31,451)</u>	<u>(31,451)</u>	<u>(79)</u>	<u>31,372</u>
Fund balances, beginning of year	<u>42,817</u>	<u>42,817</u>	<u>42,817</u>	<u>0</u>
Fund balances, end of year	<u>\$ 11,366</u>	<u>\$ 11,366</u>	<u>\$ 42,738</u>	<u>\$ 31,372</u>

	RID #39 Sun Prairie Road			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 18,314	\$ 18,314	\$ 17,128	\$ (1,186)
Investment income			64	64
Miscellaneous			291	291
Total revenues	<u>18,314</u>	<u>18,314</u>	<u>17,483</u>	<u>(831)</u>
Expenditures				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>18,314</u>	<u>18,314</u>	<u>17,483</u>	<u>(831)</u>
Transfers in (out)	(42,637)	(42,637)		42,637
Net change in fund balance	<u>(24,323)</u>	<u>(24,323)</u>	<u>17,483</u>	<u>41,806</u>
Fund balances, beginning of year	<u>24,323</u>	<u>24,323</u>	<u>24,323</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 41,806</u>	<u>\$ 41,806</u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Debt Service Funds

For the Year Ended June 30, 2013

	RID #40 Huckleberry Drive			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 3,165	\$ 3,165	\$ 2,141	\$ (1,024)
Investment income			11	11
Total revenues	<u>3,165</u>	<u>3,165</u>	<u>2,152</u>	<u>(1,013)</u>
Expenditures				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>3,165</u>	<u>3,165</u>	<u>2,152</u>	<u>(1,013)</u>
Transfers in (out)	<u>(7,335)</u>	<u>(7,335)</u>		<u>7,335</u>
Net change in fund balance	<u>(4,170)</u>	<u>(4,170)</u>	<u>2,152</u>	<u>6,322</u>
Fund balances, beginning of year	<u>4,170</u>	<u>4,170</u>	<u>4,170</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,322</u>	<u>\$ 6,322</u>

	RID #41 Park Garden Est.			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 2,729	\$ 2,729	\$ 2,989	\$ 260
Investment income			14	14
Total revenues	<u>2,729</u>	<u>2,729</u>	<u>3,003</u>	<u>274</u>
Expenditures				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>2,729</u>	<u>2,729</u>	<u>3,003</u>	<u>274</u>
Transfers in (out)	<u>(7,974)</u>	<u>(7,974)</u>		<u>7,974</u>
Net change in fund balance	<u>(5,245)</u>	<u>(5,245)</u>	<u>3,003</u>	<u>8,248</u>
Fund balances, beginning of year	<u>5,245</u>	<u>5,245</u>	<u>5,245</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,248</u>	<u>\$ 8,248</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Debt Service Funds**

For the Year Ended June 30, 2013

	Gannon/Flood Road RID			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 29,747	\$ 29,747	\$ 28,945	\$ (802)
Investment income			22	22
Total revenues	<u>29,747</u>	<u>29,747</u>	<u>28,967</u>	<u>(780)</u>
Expenditures				
Debt Service				
Principal	45,567	45,567	45,566	1
Interest	1,412	1,412	1,412	0
Total expenditures	<u>46,979</u>	<u>46,979</u>	<u>46,978</u>	<u>1</u>
Revenues over (under) expenditures	<u>(17,232)</u>	<u>(17,232)</u>	<u>(18,011)</u>	<u>(779)</u>
Net change in fund balance	(17,232)	(17,232)	(18,011)	(779)
Fund balances, beginning of year	<u>17,232</u>	<u>17,232</u>	<u>17,232</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (779)</u>	<u>\$ (779)</u>

	Whitetail Lane RID			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 5,411	\$ 5,411	\$ 5,139	\$ (272)
Investment income			8	8
Total revenues	<u>5,411</u>	<u>5,411</u>	<u>5,147</u>	<u>(264)</u>
Expenditures				
Debt Service				
Principal	10,123	10,123	5,154	4,969
Interest	257	257	257	0
Total expenditures	<u>10,380</u>	<u>10,380</u>	<u>5,411</u>	<u>4,969</u>
Revenues over (under) expenditures	<u>(4,969)</u>	<u>(4,969)</u>	<u>(264)</u>	<u>4,705</u>
Net change in fund balance	(4,969)	(4,969)	(264)	4,705
Fund balances, beginning of year	<u>4,969</u>	<u>4,969</u>	<u>4,969</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,705</u>	<u>\$ 4,705</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Debt Service Funds**

For the Year Ended June 30, 2013

	Bob Marshall RSID #53			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 6,646	\$ 6,646	\$ 5,069	\$ (1,577)
Investment income			14	14
Total revenues	<u>6,646</u>	<u>6,646</u>	<u>5,083</u>	<u>(1,563)</u>
Expenditures				
Debt Service				
Principal	13,862	13,862	5,595	8,267
Interest	1,052	1,052	1,051	1
Total expenditures	<u>14,914</u>	<u>14,914</u>	<u>6,646</u>	<u>8,268</u>
Revenues over (under) expenditures	<u>(8,268)</u>	<u>(8,268)</u>	<u>(1,563)</u>	<u>6,705</u>
Net change in fund balance	(8,268)	(8,268)	(1,563)	6,705
Fund balances, beginning of year	<u>8,268</u>	<u>8,268</u>	<u>8,268</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,705</u>	<u>\$ 6,705</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 Improvements - 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 Sheriffs Office and Adult Detention Center.

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

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Capital Projects Funds**

June 30, 2013

	4011 - Capital Building Reserve	4015 - Public Works Capital Project	4020 - Fair Capital Reserve	4040 - Mosquito Capital Reserve
Assets				
Cash and investments	\$ 119,279	\$ 142,596	\$ 56,185	\$ 1,780
Accounts receivable, net	<u> </u>	<u>4,086</u>	<u> </u>	<u> </u>
Total assets	<u>\$ 119,279</u>	<u>\$ 146,682</u>	<u>\$ 56,185</u>	<u>\$ 1,780</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	1,803		42,315	
Due to other funds	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,803</u>	<u>-</u>	<u>42,315</u>	<u>-</u>
Fund balances				
Assigned	117,474	146,682	13,870	1,780
Unassigned	<u>2</u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>117,476</u>	<u>146,682</u>	<u>13,870</u>	<u>1,780</u>
Total liabilities and fund balances	<u>\$ 119,279</u>	<u>\$ 146,682</u>	<u>\$ 56,185</u>	<u>\$ 1,780</u>

<u>4060 - Junk Veh Capital Reserve</u>	<u>4070 - Health Capital Reserve</u>	<u>4080 - Clinic Capital Improvmts</u>	<u>4130 - CTEP Capital Project</u>	<u>4140 - ADC Capital Improvement</u>	<u>4301 - Capital Improvemnt Grants</u>	<u>Total Non-Major Capital Projects Funds</u>
\$ 245,780	\$ 51,167	\$	\$ 9,886	\$ 336,778	\$ 12,074	\$ 975,525
<u>245,780</u>	<u>51,167</u>	<u></u>	<u>9,886</u>	<u>336,778</u>	<u>8,562</u>	<u>12,648</u>
\$ <u>245,780</u>	\$ <u>51,167</u>	\$ <u>-</u>	\$ <u>9,886</u>	\$ <u>336,778</u>	\$ <u>20,636</u>	\$ <u>988,173</u>
			2,694			46,812
		<u>17,581</u>	<u>2,694</u>		<u>20,636</u>	<u>38,217</u>
<u>-</u>	<u>-</u>	<u>17,581</u>	<u>2,694</u>	<u>-</u>	<u>20,636</u>	<u>85,029</u>
245,780	51,167		7,192	336,778		920,723
<u>245,780</u>	<u>51,167</u>	<u>(17,581)</u>	<u>7,192</u>	<u>336,778</u>	<u>-</u>	<u>(17,579)</u>
<u>245,780</u>	<u>51,167</u>	<u>(17,581)</u>	<u>7,192</u>	<u>336,778</u>	<u>-</u>	<u>903,144</u>
\$ <u>245,780</u>	\$ <u>51,167</u>	\$ <u>-</u>	\$ <u>9,886</u>	\$ <u>336,778</u>	\$ <u>20,636</u>	\$ <u>988,173</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance --
Nonmajor Capital Projects Funds**

June 30, 2013

	4011 - Capital Building Reserve	4015 - Public Works Capital Project	4020 - Fair Capital Reserve	4040 - Mosquito Capital Reserve
Revenues				
Intergovernmental sources	\$	\$	\$	\$
Charges for goods and services		31,013		
Investment income	414	560	108	3
Other revenue	<u>96,709</u>	<u>26,422</u>		
Total revenues	<u>97,123</u>	<u>57,995</u>	<u>108</u>	<u>3</u>
Expenditures				
Current				
Public works		638,480		
General government	174,550		5,265	
Public safety				
Health services				
Economic development	21,155		7,514	
Debt service				
Total expenditures	<u>195,705</u>	<u>638,480</u>	<u>12,779</u>	<u>0</u>
Revenues over (under) expenditures	<u>(98,582)</u>	<u>(580,485)</u>	<u>(12,671)</u>	<u>3</u>
Other financing sources (uses)				
Transfers in/(out)		360,389	(35,792)	
Sale of capital assets		2,369		
Total other financing sources (uses)	<u>0</u>	<u>362,758</u>	<u>(35,792)</u>	<u>0</u>
Net change in fund balances	(98,582)	(217,727)	(48,463)	3
Fund balances, beginning of year	<u>216,058</u>	<u>364,409</u>	<u>62,333</u>	<u>1,777</u>
Fund balances, end of year	<u>\$ 117,476</u>	<u>\$ 146,682</u>	<u>\$ 13,870</u>	<u>\$ 1,780</u>

<u>4060 - Junk Veh Capital Reserve</u>	<u>4070 - Health Capital Reserve</u>	<u>4080 - Clinic Capital Improvmts</u>	<u>4130 - CTEP Capital Project</u>	<u>4140 - ADC Capital Improvement</u>	<u>4301 - Capital Improvemnt Grants</u>	<u>Total Non-Major Capital Projects Funds</u>
\$	\$	\$	\$ 11,515	\$	\$ 296,594	\$ 308,109
527	176	4	11	211		31,013
				169,181		2,014
<u>527</u>	<u>176</u>	<u>4</u>	<u>11,526</u>	<u>169,392</u>	<u>296,594</u>	<u>292,312</u>
						638,480
11,779				527,844	185,010	376,604
	24,471	19,483				527,844
			9,930		164,878	43,954
<u>11,779</u>	<u>24,471</u>	<u>19,483</u>	<u>9,930</u>	<u>527,844</u>	<u>349,888</u>	<u>1,790,359</u>
<u>(11,252)</u>	<u>(24,295)</u>	<u>(19,479)</u>	<u>1,596</u>	<u>(358,452)</u>	<u>(53,294)</u>	<u>(1,156,911)</u>
(18,821)	(19,248)			611,888	53,294	951,710
				42,620		44,989
<u>(18,821)</u>	<u>(19,248)</u>	<u>0</u>	<u>0</u>	<u>654,508</u>	<u>53,294</u>	<u>996,699</u>
(30,073)	(43,543)	(19,479)	1,596	296,056	0	(160,212)
<u>275,853</u>	<u>94,710</u>	<u>1,898</u>	<u>5,596</u>	<u>40,722</u>	<u>0</u>	<u>1,063,356</u>
<u>\$ 245,780</u>	<u>\$ 51,167</u>	<u>\$ (17,581)</u>	<u>\$ 7,192</u>	<u>\$ 336,778</u>	<u>\$ 0</u>	<u>\$ 903,144</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Capital Projects Funds**

For the Year Ended June 30, 2013

	Capital Building Reserve			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 413	\$ 413
Miscellaneous	\$ 30,000	\$ 30,000	96,709	66,709
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>97,122</u>	<u>67,122</u>
Expenditures				
General Government	216,058	216,058	174,550	41,508
Economic Development	30,000	30,000	21,156	8,844
Total expenditures	<u>246,058</u>	<u>246,058</u>	<u>195,706</u>	<u>50,352</u>
Revenues over (under) expenditures	<u>(216,058)</u>	<u>(216,058)</u>	<u>(98,584)</u>	<u>117,474</u>
Net change in fund balance	(216,058)	(216,058)	(98,584)	117,474
Fund balances, beginning of year	<u>216,058</u>	<u>216,058</u>	<u>216,058</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 117,474</u>	<u>\$ 117,474</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Capital Projects Funds**

For the Year Ended June 30, 2013

	Public Works Capital Project			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services		\$ 31,012	\$ 31,013	\$ 1
Investment income		82	560	478
Miscellaneous		7,927	26,422	18,495
Total revenues	<u>0</u>	<u>39,021</u>	<u>57,995</u>	<u>18,974</u>
Expenditures				
Public Works	\$ 724,798	766,798	638,480	128,318
Total expenditures	<u>724,798</u>	<u>766,798</u>	<u>638,480</u>	<u>128,318</u>
Revenues over (under) expenditures	<u>(724,798)</u>	<u>(727,777)</u>	<u>(580,485)</u>	<u>147,292</u>
Transfers in (out)	360,388	360,388	360,388	0
Gain/Loss on Disposal of Asset		2,979	2,369	(610)
Net change in fund balance	<u>(364,410)</u>	<u>(364,410)</u>	<u>(217,728)</u>	<u>146,682</u>
Fund balances, beginning of year	<u>364,410</u>	<u>364,410</u>	<u>364,410</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 146,682</u>	<u>\$ 146,682</u>

	Fair Capital Reserve			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 108	\$ 108
Total revenues	<u>0</u>	<u>0</u>	<u>108</u>	<u>108</u>
Expenditures				
General Government	\$ 92,333	\$ 92,333	5,265	87,068
Economic Development			7,514	(7,514)
Total expenditures	<u>92,333</u>	<u>92,333</u>	<u>12,779</u>	<u>79,554</u>
Revenues over (under) expenditures	<u>(92,333)</u>	<u>(92,333)</u>	<u>(12,671)</u>	<u>79,662</u>
Transfers in (out)	30,000	30,000	(35,792)	(65,792)
Net change in fund balance	<u>(62,333)</u>	<u>(62,333)</u>	<u>(48,463)</u>	<u>13,870</u>
Fund balances, beginning of year	<u>62,333</u>	<u>62,333</u>	<u>62,333</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,870</u>	<u>\$ 13,870</u>

CASCADE COUNTY

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Capital Projects Funds

For the Year Ended June 30, 2013

	Mosquito Capital Reserve			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 3	\$ 3
Total revenues	<u>0</u>	<u>0</u>	<u>3</u>	<u>3</u>
Expenditures				
Public H & W	\$ 1,777	\$ 1,777		1,777
Total expenditures	<u>1,777</u>	<u>1,777</u>	<u>0</u>	<u>1,777</u>
Revenues over (under) expenditures	<u>(1,777)</u>	<u>(1,777)</u>	<u>3</u>	<u>1,780</u>
Net change in fund balance	(1,777)	(1,777)	3	1,780
Fund balances, beginning of year	<u>1,777</u>	<u>1,777</u>	<u>1,777</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,780</u>	<u>\$ 1,780</u>

	Junk Veh Capital Reserve			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 527	\$ 527
Total revenues	<u>0</u>	<u>0</u>	<u>527</u>	<u>527</u>
Expenditures				
General Government	\$ 275,853	\$ 275,853	11,779	264,074
Total expenditures	<u>275,853</u>	<u>275,853</u>	<u>11,779</u>	<u>264,074</u>
Revenues over (under) expenditures	<u>(275,853)</u>	<u>(275,853)</u>	<u>(11,252)</u>	<u>264,601</u>
Transfers in (out)		(18,821)	(18,821)	0
Net change in fund balance	(275,853)	(294,674)	(30,073)	264,601
Fund balances, beginning of year	<u>275,853</u>	<u>275,853</u>	<u>275,853</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ (18,821)</u>	<u>\$ 245,780</u>	<u>\$ 264,601</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Capital Projects Funds**

For the Year Ended June 30, 2013

	Health Capital Reserve			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 176	\$ 176
Total revenues	<u>0</u>	<u>0</u>	<u>176</u>	<u>176</u>
Expenditures				
Public H & W	\$ 94,710	\$ 75,462	24,471	50,991
Total expenditures	<u>94,710</u>	<u>75,462</u>	<u>24,471</u>	<u>50,991</u>
Revenues over (under) expenditures	<u>(94,710)</u>	<u>(75,462)</u>	<u>(24,295)</u>	<u>51,167</u>
Transfers in (out)		(19,248)	(19,248)	0
Net change in fund balance	<u>(94,710)</u>	<u>(94,710)</u>	<u>(43,543)</u>	<u>51,167</u>
Fund balances, beginning of year	<u>94,710</u>	<u>94,710</u>	<u>94,710</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 51,167</u>	<u>\$ 51,167</u>

	Clinic Capital Improvmnts			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 4	\$ 4
Total revenues	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>
Expenditures				
Public H & W	\$ 1,898	\$ 61,898	19,483	42,415
Total expenditures	<u>1,898</u>	<u>61,898</u>	<u>19,483</u>	<u>42,415</u>
Revenues over (under) expenditures	<u>(1,898)</u>	<u>(61,898)</u>	<u>(19,479)</u>	<u>42,419</u>
Net change in fund balance	<u>(1,898)</u>	<u>(61,898)</u>	<u>(19,479)</u>	<u>42,419</u>
Fund balances, beginning of year	<u>1,898</u>	<u>1,898</u>	<u>1,898</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ (60,000)</u>	<u>\$ (17,581)</u>	<u>\$ 42,419</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Capital Projects Funds**

For the Year Ended June 30, 2013

	CTEP Capital Project			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental		\$ 80,735	\$ 11,515	\$ (69,220)
Investment income			11	11
Total revenues	<u>0</u>	<u>80,735</u>	<u>11,526</u>	<u>(69,209)</u>
Expenditures				
Economic Development	\$ 5,596	80,747	9,930	70,817
Total expenditures	<u>5,596</u>	<u>80,747</u>	<u>9,930</u>	<u>70,817</u>
Revenues over (under) expenditures	<u>(5,596)</u>	<u>(12)</u>	<u>1,596</u>	<u>1,608</u>
Net change in fund balance	(5,596)	(12)	1,596	1,608
Fund balances, beginning of year	5,596	5,596	5,596	0
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 5,584</u>	<u>\$ 7,192</u>	<u>\$ 1,608</u>

	ADC Capital Improvement			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment income			\$ 211	\$ 211
Miscellaneous			169,181	169,181
Total revenues	<u>0</u>	<u>0</u>	<u>169,392</u>	<u>169,392</u>
Expenditures				
Public Safety	\$ 652,610	\$ 663,688	527,844	135,844
Total expenditures	<u>652,610</u>	<u>663,688</u>	<u>527,844</u>	<u>135,844</u>
Revenues over (under) expenditures	<u>(652,610)</u>	<u>(663,688)</u>	<u>(358,452)</u>	<u>305,236</u>
Transfers in (out)	611,888	611,888	611,888	0
Gain/Loss on Disposal of Asset		51,800	42,620	9,180
Net change in fund balance	(40,722)	0	296,056	314,416
Fund balances, beginning of year	40,722	40,722	40,722	0
Fund balances, end of year	<u>\$ 0</u>	<u>\$ 40,722</u>	<u>\$ 336,778</u>	<u>\$ 314,416</u>

CASCADE COUNTY

**Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Non-Major Capital Projects Funds**

For the Year Ended June 30, 2013

	Capital Improvemnt Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 199,488	\$ 199,488	\$ 296,594	\$ 97,106
Total revenues	<u>199,488</u>	<u>199,488</u>	<u>296,594</u>	<u>97,106</u>
Expenditures				
General Government		185,010	185,010	0
Economic Development	199,488	199,488	164,878	34,610
Total expenditures	<u>199,488</u>	<u>384,498</u>	<u>349,888</u>	<u>34,610</u>
Revenues over (under) expenditures	<u>0</u>	<u>(185,010)</u>	<u>(53,294)</u>	<u>131,716</u>
Transfers in (out)		12,074	53,294	41,220
Net change in fund balance	<u>0</u>	<u>(172,936)</u>	<u>0</u>	<u>172,936</u>
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 0</u>	<u>\$ (172,936)</u>	<u>\$ 0</u>	<u>\$ 172,936</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.

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

**Combining Statements of Net Position --
Internal Service Funds**

June 30, 2013

	6010 - Intra- Govmntl- Gasoline	6020 - County Printer	6050 - Self Insurance
Assets			
Current assets			
Cash and investments	\$ 111,872	\$ 4,208	\$ 189,916
Accounts receivable			43,355
Inventory	40,264		
Advances to other funds			1,781,090
Total current assets	152,136	4,208	2,014,361
Noncurrent assets			
Capital assets not being depreciated			
Capital assets, net	80,873	35,786	
Total noncurrent assets	80,873	35,786	0
Total assets	233,009	39,994	2,014,361
Liabilities			
Current liabilities			
Accounts payable	12,049	1,156	727,042
Due to other funds			
Total current liabilities	12,049	1,156	727,042
Noncurrent liabilities			
Compensated absences		1,430	
Total noncurrent liabilities	0	1,430	0
Total liabilities	12,049	2,586	727,042
Net position			
Net investment in capital assets	80,873	35,786	
Unrestricted	140,087	1,622	1,287,319
Total net position	\$ 220,960	\$ 37,408	\$ 1,287,319

<u>6051 - Fleet</u>	<u>Total Internal Service Funds</u>
\$ 34,158	\$ 340,154
	43,355
	40,264
	<u>1,781,090</u>
<u>34,158</u>	<u>2,204,863</u>
<u>114,122</u>	<u>230,781</u>
<u>114,122</u>	<u>2,666,425</u>
<u>148,280</u>	<u>5,332,850</u>
806	741,053
<u>24,000</u>	<u>24,000</u>
<u>24,806</u>	<u>765,053</u>
	<u>1,430</u>
<u>0</u>	<u>1,430</u>
<u>24,806</u>	<u>766,483</u>
114,122	230,781
<u>9,352</u>	<u>1,438,380</u>
<u>\$ 123,474</u>	<u>\$ 1,669,161</u>

See Accompanying Notes to the Financial Statements.

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Net Position --
Internal Service Funds**

June 30, 2013

	6010 - Intra- Govmntl- Gasoline	6020 - County Printer	6050 - Self Insurance
Operating revenues			
Internal services	\$ 698,059	\$ 52,158	\$ 3,181,934
Miscellaneous revenues			10
Total operating revenues	698,059	52,158	3,181,944
Operating expenses			
Operating expenses	610,772	6,170	
Personal services		53,811	
Supplies	12,556	1,123	
Utilities and telephone		438	
Insurance		440	4,292,665
Professional fees	636	1,737	3,245
Depreciation	12,549	4,752	
Total operating expenses	636,513	68,471	4,295,910
Operating income (loss)	61,546	(16,313)	(1,113,966)
Non-operating revenues			
Interest and investment income			12,909
Total non-operating revenues	0	0	12,909
Income (loss) before capital contributions	61,546	(16,313)	(1,101,057)
Capital Contributions			
Change in net position	61,546	(16,313)	(1,101,057)
Total net position, beginning of year	159,414	53,721	2,388,376
Total net position, end of year	\$ 220,960	\$ 37,408	\$ 1,287,319

<u>6051 - Fleet</u>	<u>Total Internal Service Funds</u>
\$ 87,397	\$ 4,019,548
<u>87,397</u>	<u>10</u>
	<u>4,019,558</u>
	616,942
	53,811
16,014	29,693
45,831	46,269
16,200	4,309,305
	5,618
<u>46,602</u>	<u>63,903</u>
<u>124,647</u>	<u>5,125,541</u>
<u>(37,250)</u>	<u>(1,105,983)</u>
	<u>12,909</u>
<u>0</u>	<u>12,909</u>
(37,250)	(1,093,074)
<u>160,724</u>	<u>160,724</u>
123,474	(932,350)
<u>0</u>	<u>2,601,511</u>
<u>\$ 123,474</u>	<u>\$ 1,669,161</u>

CASCADE COUNTY

**Statement of Cash Flows-
Internal Service Funds**

Year Ended June 30, 2013

	6010 - Intra- Govmtl- Gasoline
Cash flows from operating activities	
Cash received from interfund services provided	\$ 706,462
Cash paid to employees	
Cash paid to suppliers	(659,041)
Net cash provided (used) by operating activities	47,421
Cash flows from investing activities	
Interest received	_____
Net cash provided (used) by investing activities	_____
Cash flows from non-capital financing activities	
Cash received from interfund loan repayment	
Cash received from other funds	_____
Net cash provided (used) for non-capital financing activities	_____
Cash flows from capital and related financing activities	
Acquisition of capital assets	_____
Net cash (used) by capital and related financing activities	0
Net increase (decrease) in cash and cash equivalents	47,421
Cash and cash equivalents, beginning of year	64,451
Cash and cash equivalents, end of year	\$ 111,872
 Reconciliation of operating income (loss) to net cash provided (used) by operating activities	
Operating income (loss)	\$ 61,546
Adjustments to reconcile operating income (loss) to net cash provided by operating activities	
Depreciation	12,549
Changes in working capital components	
(Increase) decrease in accounts receivable	
(Increase) decrease in inventory	8,403
Increase (decrease) in accounts payable	(35,077)
Increase (decrease) in compensated absences	
Net cash provided by operating activities	\$ 47,421
 Schedule of noncash capital and related financing activities	
Capital asset acquired from governmental activities	

<u>6020 - County Printer</u>	<u>6050 - Self Insurance</u>	<u>6051 - Fleet</u>	<u>Total Internal Service Funds</u>
\$ 53,488	\$ 3,184,198	\$ 87,397	\$ 4,031,545
(70,634)			(70,634)
<u>(9,835)</u>	<u>(4,197,015)</u>	<u>(77,240)</u>	<u>(4,943,131)</u>
<u>(26,981)</u>	<u>(1,012,817)</u>	<u>10,157</u>	<u>(982,220)</u>
	<u>12,909</u>		<u>12,909</u>
<u>0</u>	<u>12,909</u>	<u>0</u>	<u>12,909</u>
	164,468		164,468
		<u>24,001</u>	<u>24,001</u>
<u>0</u>	<u>164,468</u>	<u>24,001</u>	<u>188,469</u>
<u>(30,618)</u>			<u>(30,618)</u>
<u>(30,618)</u>	<u>0</u>	<u>0</u>	<u>(30,618)</u>
(57,599)	(835,440)	34,158	(811,460)
<u>61,807</u>	<u>1,025,356</u>	<u>0</u>	<u>1,151,614</u>
<u>\$ 4,208</u>	<u>\$ 189,916</u>	<u>\$ 34,158</u>	<u>\$ 340,154</u>
\$ (16,313)	\$ (1,113,966)	\$ (37,250)	\$ (1,105,983)
4,752		46,602	63,903
1,330	2,254		3,584
			8,403
73	98,895	805	64,696
<u>(16,823)</u>			<u>(16,823)</u>
<u>\$ (26,981)</u>	<u>\$ (1,012,817)</u>	<u>\$ 10,157</u>	<u>\$ (982,220)</u>
		<u>\$ 160,724</u>	<u>\$ 160,724</u>

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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.

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.

TRUST AND AGENCY FUNDS - CONTINUED

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 (1 00%) - To account for collection of Clerk of Court fees.

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.

TRUST AND AGENCY FUNDS - CONTINUED

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

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

SID #1 Great Falls - All collections for School District #1.

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

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

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

SID #55 Sun River - All collections for School District #55.

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

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

SID #95 Dep 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.

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

Airport TID City of OF - 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

**Combining Statements of Net Position --
Private Purpose Trust Funds**

June 30, 2013

	7050 - Sheriff Prisoner Fund	7053 - Hr Payroll Tax Deposits	7054 - Justice Court New Trust	7055 - Justice Court Old Trust
Assets				
Current assets				
Cash and investments	\$ <u>10,237</u>	\$ <u>101</u>	\$ <u>73,552</u>	\$ <u> </u>
Total assets	<u>10,237</u>	<u>101</u>	<u>73,552</u>	<u>0</u>
Liabilities				
Accrued expenses	<u> </u>	<u>101</u>	<u> </u>	<u> </u>
Total liabilities	<u>0</u>	<u>101</u>	<u>0</u>	<u>0</u>
Net position				
Held in trust for pool participants	<u>10,237</u>	<u> </u>	<u>73,552</u>	<u> </u>
Total net position	<u><u>\$ 10,237</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 73,552</u></u>	<u><u>\$ 0</u></u>

CASCADE COUNTY

**Combining Statements of Net Position --
Private Purpose Trust Funds**

June 30, 2013

7056 - Clerk Of Court New Trust	7057 - Clerk Of Crt Restitution	7058 - Cty Atty Restitution Acct	7090 - C.c. Emergency Aid Fund	7095 - Clerk & Recorder Trust	Total Private Purpose Trust Funds
\$ <u>85,769</u>	\$ <u>30,500</u>	\$ <u>3,160</u>	\$ <u>100</u>	\$ <u>146,015</u>	\$ <u>349,434</u>
<u>85,769</u>	<u>30,500</u>	<u>3,160</u>	<u>100</u>	<u>146,015</u>	<u>349,434</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>101</u>
<u>85,769</u>	<u>30,500</u>	<u>3,160</u>	<u>100</u>	<u>146,015</u>	<u>349,333</u>
<u><u>\$ 85,769</u></u>	<u><u>\$ 30,500</u></u>	<u><u>\$ 3,160</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 146,015</u></u>	<u><u>\$ 349,333</u></u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Net Position --
Private Purpose Trust Funds**

June 30, 2013

	7050 - Sheriff Prisoner Fund	7053 - Hr Payoll Tax Deposits	7054 - Justice Court New Trust	7055 - Justice Court Old Trust
Additions				
Investment income	\$	\$	\$	\$
Miscellaneous revenue	_____	_____	_____	_____
Total additions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deductions				
Distributions from pooled investments	_____	_____	_____	_____
Total deductions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in net position held in trust	0	0	0	0
Net position, beginning of year	8,540	-	16,060	1,359
Prior period adjustments	1,697	-	57,492	(1,359)
Net position, beginning of year restated	<u>10,237</u>	<u>-</u>	<u>73,552</u>	<u>-</u>
Net position, end or year	<u>\$ 10,237</u>	<u>\$ 0</u>	<u>\$ 73,552</u>	<u>\$ 0</u>

CASCADE COUNTY

**Combining Statement of Revenues, Expenditures,
and Changes in Net Position --
Private Purpose Trust Funds**

June 30, 2013

<u>7056 - Clerk Of Court New Trust</u>	<u>7057 - Clerk Of Crt Restitution</u>	<u>7058 - Cty Atty Restitution Acct</u>	<u>7090 - C.c. Emergency Aid Fund</u>	<u>7095 - Clerk & Recorder Trust</u>	<u>Total Private Purpose Trust Funds</u>
\$	\$	\$	\$	\$	\$
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> 40,546</u>	<u> 40,546</u>
<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 40,546</u>	<u> 40,546</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 40,546</u>	<u> 40,546</u>
<u> 101,119</u>	<u> 30,500</u>	<u> 2,828</u>	<u> 100</u>	<u> 105,469</u>	<u> 265,975</u>
<u> (15,350)</u>	<u> -</u>	<u> 332</u>	<u> -</u>	<u> -</u>	<u> 42,812</u>
<u> 85,769</u>	<u> 30,500</u>	<u> 3,160</u>	<u> 100</u>	<u> 105,469</u>	<u> 308,787</u>
<u>\$ 85,769</u>	<u>\$ 30,500</u>	<u>\$ 3,160</u>	<u>\$ 100</u>	<u>\$ 146,015</u>	<u>\$ 349,333</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	<u>7102 - Sheriff Evidence Fund</u>	<u>7105 - Sheriff - Coroner</u>	<u>7120 - Treasurer's Clearing Fund</u>
Assets			
Cash and investments	\$ 92,912	\$ 5,901	\$ 679,485
Holdings in external investment pool			
Accounts receivable			
Other receivables			
Taxes/assessments receivable			
Due from other funds			
Tax deed land			
Total assets	<u>\$ 92,912</u>	<u>\$ 5,901</u>	<u>\$ 679,485</u>
Liabilities			
Accounts payable	\$ 92,912	\$ 5,901	\$
MEPA liability			679,485
Total liabilities	<u>\$ 92,912</u>	<u>\$ 5,901</u>	<u>\$ 679,485</u>

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2013

<u>7130 - Protested Taxes</u>	<u>7131 - Protested Taxes- Interest</u>	<u>7140 - Public Administrator</u>	<u>7150 - Redemptions</u>	<u>7160 - Available Agency 8</u>	<u>7162 - Construction Lein Bond</u>
\$ 4,051,804	\$ 73,424	\$ 15,504	\$ 14,006	\$ 34,284	\$ 6,795
<u>\$ 4,051,804</u>	<u>\$ 73,424</u>	<u>\$ 15,504</u>	<u>\$ 14,006</u>	<u>\$ 34,284</u>	<u>\$ 6,795</u>
\$ 4,051,804	\$ 73,424	\$ 15,504	\$ 14,006	\$ 34,284	\$ 6,795
<u>\$ 4,051,804</u>	<u>\$ 73,424</u>	<u>\$ 15,504</u>	<u>\$ 14,006</u>	<u>\$ 34,284</u>	<u>\$ 6,795</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	<u>7170 - Partial Tax Payments</u>	<u>7180 - Tax Deed Land</u>	<u>7220 - Black Eagle Sewer #24</u>
Assets			
Cash and investments	\$ 9,862	\$	\$
Holdings in external investment pool			2,446
Accounts receivable			
Other receivables		48,388	
Taxes/assessments receivable			12,483
Due from other funds			
Tax deed land		<u>48,388</u>	
Total assets	<u>\$ 9,862</u>	<u>\$ 96,776</u>	<u>\$ 14,929</u>
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	<u>9,862</u>	<u>96,776</u>	<u>14,929</u>
Total liabilities	<u>\$ 9,862</u>	<u>\$ 96,776</u>	<u>\$ 14,929</u>

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2013

<u>7221 - Black Eagle Water</u>	<u>7230 - Fort Shaw Irrigation</u>	<u>7240 - Greenfield Irrigation</u>	<u>7250 - W GtFalls Flood Control</u>	<u>7252 - WGF Flood- Maintenance</u>	<u>7260 - Vaughn Dike</u>	<u>7270 - Tax Increment District</u>
\$	\$ 60,493	\$ 9,722	\$ 22,366	\$ 137,837	\$ 18,506	\$ (2,046)
1,248	8,365	15,886		2,298	424	1,704
<u>\$ 1,248</u>	<u>\$ 68,858</u>	<u>\$ 25,608</u>	<u>\$ 22,366</u>	<u>\$ 140,135</u>	<u>\$ 18,930</u>	<u>\$ (342)</u>
\$	\$	\$	\$	\$	\$	\$
<u>1,248</u>	<u>68,858</u>	<u>25,608</u>	<u>22,366</u>	<u>140,135</u>	<u>18,930</u>	<u>(342)</u>
<u>\$ 1,248</u>	<u>\$ 68,858</u>	<u>\$ 25,608</u>	<u>\$ 22,366</u>	<u>\$ 140,135</u>	<u>\$ 18,930</u>	<u>\$ (342)</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	7271 - Malting Plant TID	7272 - West Bank TID	7280 - Belt Fire District #18
Assets			
Cash and investments	\$	\$	\$
Holdings in external investment pool	(2,088)	(368)	26,158
Accounts receivable			
Other receivables			
Taxes/assessments receivable		36,915	3,762
Due from other funds			
Tax deed land			
Total assets	\$ (2,088)	\$ 36,547	\$ 29,920
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	(2,088)	36,547	29,920
Total liabilities	\$ (2,088)	\$ 36,547	\$ 29,920

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

<u>7290 - Homestead Water</u>	<u>7295 - Sun Prairie Water Distr.</u>	<u>7300 - Sun River Cemetery</u>	<u>7310 - Black Eagle Fire Dist. #1</u>	<u>7320 - Black Eagle Sewer Oper.</u>	<u>7330 - Simms Sewer</u>	<u>7340 - Conservation District</u>
\$	\$	\$	\$	\$	\$	\$
	4,415	4,284	123,783	137	600	1,905
89,692		831	1,571	460	2,448	6,192
<u>\$ 89,692</u>	<u>\$ 4,415</u>	<u>\$ 5,115</u>	<u>\$ 125,354</u>	<u>\$ 597</u>	<u>\$ 3,048</u>	<u>\$ 8,097</u>
\$	\$	\$	\$	\$	\$	\$
<u>89,692</u>	<u>4,415</u>	<u>5,115</u>	<u>125,354</u>	<u>597</u>	<u>3,048</u>	<u>8,097</u>
<u>\$ 89,692</u>	<u>\$ 4,415</u>	<u>\$ 5,115</u>	<u>\$ 125,354</u>	<u>\$ 597</u>	<u>\$ 3,048</u>	<u>\$ 8,097</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	<u>7349 - Per Med Levy Transit</u>	<u>7361 - Upper/Lower River Road</u>	<u>7350 - Transit</u>
Assets			
Cash and investments	\$	\$	\$
Holdings in external investment pool	28,158		3,510,487
Accounts receivable			
Other receivables			
Taxes/assessments receivable	6,981	213	79,293
Due from other funds			
Tax deed land			
Total assets	<u>\$ 35,139</u>	<u>\$ 213</u>	<u>\$ 3,589,780</u>
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	<u>35,139</u>	<u>213</u>	<u>3,589,780</u>
Total liabilities	<u>\$ 35,139</u>	<u>\$ 213</u>	<u>\$ 3,589,780</u>

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2013

<u>7360 - Northcentral Learning Re</u>	<u>7364 - Search and Rescue</u>	<u>7372 - Gore Hill Fire</u>	<u>7373 - Sand Coulee Fire</u>	<u>7374 - Simms Fire</u>	<u>7375 - Stockett Fire</u>	<u>7376 - Ulm Fire</u>
\$ 215,224	\$ 913	\$ 110	\$ 460	\$ 233	\$ 90	\$ 886
	3,078	2,571	16,050	1,575	4,275	4,908
<u>\$ 215,224</u>	<u>\$ 3,991</u>	<u>\$ 2,681</u>	<u>\$ 16,510</u>	<u>\$ 1,808</u>	<u>\$ 4,365</u>	<u>\$ 5,794</u>
\$ 215,224	\$ 3,991	\$ 2,681	\$ 16,510	\$ 1,808	\$ 4,365	\$ 5,794
<u>\$ 215,224</u>	<u>\$ 3,991</u>	<u>\$ 2,681</u>	<u>\$ 16,510</u>	<u>\$ 1,808</u>	<u>\$ 4,365</u>	<u>\$ 5,794</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	7377 - Vaughn Fire	7378 - Fort Shaw Fire	7379 - Monarch Rural Fire
Assets			
Cash and investments	\$	\$	\$
Holdings in external investment pool	3,243	158	
Accounts receivable			
Other receivables			
Taxes/assessments receivable	36,690	2,430	1,625
Due from other funds			
Tax deed land			
Total assets	\$ 39,933	\$ 2,588	\$ 1,625
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	39,933	2,588	1,625
Total liabilities	\$ 39,933	\$ 2,588	\$ 1,625

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

<u>7380 - Black Eagle Rural Fire</u>	<u>7381 - Deerborn Fire District</u>	<u>7382 - Cascade Fire</u>	<u>7383 - Sun River Fire</u>	<u>7416 - Single Moving/Sp.M ov Equip</u>	<u>7451 - J.P.Fines/For feitures 50%</u>	<u>7461 - Clerk of Court Fees(100%)</u>
\$ 511	\$ 155	\$ (7,112)	\$ 627	\$ 1,156	\$ 19,691	\$ 16,558
17,422	2,310	990	3,750			
<u>\$ 17,933</u>	<u>\$ 2,465</u>	<u>\$ (6,122)</u>	<u>\$ 4,377</u>	<u>\$ 1,156</u>	<u>\$ 19,691</u>	<u>\$ 16,558</u>
\$ 17,933	\$ 2,465	\$ (6,122)	\$ 4,377	\$ 1,156	\$ 19,691	\$ 16,558
<u>\$ 17,933</u>	<u>\$ 2,465</u>	<u>\$ (6,122)</u>	<u>\$ 4,377</u>	<u>\$ 1,156</u>	<u>\$ 19,691</u>	<u>\$ 16,558</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	<u>7462 - Petition for Adoption \$75</u>	<u>7463 - Actions or Proceedings</u>	<u>7458 - Court Information Technology</u>
Assets			
Cash and investments	\$	\$	\$
Holdings in external investment pool	75	5,040	9,348
Accounts receivable			
Other receivables			
Taxes/assessments receivable			
Due from other funds			
Tax deed land			
Total assets	<u>\$ 75</u>	<u>\$ 5,040</u>	<u>\$ 9,348</u>
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	<u>75</u>	<u>5,040</u>	<u>9,348</u>
Total liabilities	<u>\$ 75</u>	<u>\$ 5,040</u>	<u>\$ 9,348</u>

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2013

<u>7464 - Dissolution of Marriage</u>	<u>7466 - Fines, Assess ,Pmt, Forfeit</u>	<u>7467 - Mt Law Enforcement Acad</u>	<u>7468 - Family Intervention</u>	<u>7471 - Victims Of Domestic Viol</u>	<u>7521 - University Millage</u>	<u>7522 - University Mill-Non Levy</u>
\$ 4,760	\$ 6,795	\$ 5,134	\$ 871	\$ 1,959	\$ 10,383	\$ 162
					37,063	
<u>\$ 4,760</u>	<u>\$ 6,795</u>	<u>\$ 5,134</u>	<u>\$ 871</u>	<u>\$ 1,959</u>	<u>\$ 47,446</u>	<u>\$ 162</u>
\$ 4,760	\$ 6,795	\$ 5,134	\$ 871	\$ 1,959	\$ 47,446	\$ 162
<u>\$ 4,760</u>	<u>\$ 6,795</u>	<u>\$ 5,134</u>	<u>\$ 871</u>	<u>\$ 1,959</u>	<u>\$ 47,446</u>	<u>\$ 162</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	7523 - Tax Inc Dist- University	7527 - State Equalization- AV Tax	7528 - State Equalization- NoLevy
Assets			
Cash and investments	\$ (69,224)	\$ 69,224	\$
Holdings in external investment pool	69,201		1,081
Accounts receivable			
Other receivables			
Taxes/assessments receivable	48	247,088	
Due from other funds			
Tax deed land			
Total assets	\$ 25	\$ 316,312	\$ 1,081
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	25	316,312	1,081
Total liabilities	\$ 25	\$ 316,312	\$ 1,081

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2013

<u>7529 - Elementary Equal-AV Tax</u>	<u>7530 - Elementary Equal-Non Levy</u>	<u>7531 - High School Equal-AV Tax</u>	<u>7532 - High School Equal- NonLevy</u>	<u>7533 - Vo- Tech Millage- AV Tax</u>	<u>7534 - Vo- Tech Millage- Non Levy</u>	<u>7551 - Montana Land Information</u>
\$ 57,109	\$ 892	\$ 38,073	\$ 594	\$ 2,596	\$ 40	\$ 6,014 2,168
203,849		135,898		9,270		
<u>\$ 260,958</u>	<u>\$ 892</u>	<u>\$ 173,971</u>	<u>\$ 594</u>	<u>\$ 11,866</u>	<u>\$ 40</u>	<u>\$ 8,182</u>
\$ 260,958	\$ 892	\$ 173,971	\$ 594	\$ 11,866	\$ 40	\$ 8,182
<u>\$ 260,958</u>	<u>\$ 892</u>	<u>\$ 173,971</u>	<u>\$ 594</u>	<u>\$ 11,866</u>	<u>\$ 40</u>	<u>\$ 8,182</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	7564 - Forest Fire	7701 - S/D #1 Great Falls	7703 - S/D #3 Cascade
Assets			
Cash and investments	\$	\$ (33,908)	\$ 33,908
Holdings in external investment pool	(2,971)	4,677,829	712,645
Accounts receivable			
Other receivables			
Taxes/assessments receivable	395	2,079,201	100,726
Due from other funds			
Tax deed land			
Total assets	\$ (2,576)	\$ 6,723,122	\$ 847,279
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	(2,576)	6,723,122	847,279
Total liabilities	\$ (2,576)	\$ 6,723,122	\$ 847,279

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

<u>7705 - S/D #5 Centerville</u>	<u>7729 - S/D #29 Belt</u>	<u>7755 - S/D #55 Sun River</u>	<u>7774 - S/D #74 Vaughn</u>	<u>7785 - S/D #85 Ulm</u>	<u>7795 - S/D #95 Deep Creek</u>	<u>7820 - High Schl Transportatio n</u>
\$ 897,485	\$ 1,072,038	\$ 788,812	\$ 290,614	\$ 286,064	\$ 16,124	\$ 55,710
76,876	330,429	92,526	31,939	32,581	120	61,919
<u>\$ 974,361</u>	<u>\$ 1,402,467</u>	<u>\$ 881,338</u>	<u>\$ 322,553</u>	<u>\$ 318,645</u>	<u>\$ 16,244</u>	<u>\$ 117,629</u>
\$ 974,361	\$ 1,402,467	\$ 881,338	\$ 322,553	\$ 318,645	\$ 16,244	\$ 117,629
<u>\$ 974,361</u>	<u>\$ 1,402,467</u>	<u>\$ 881,338</u>	<u>\$ 322,553</u>	<u>\$ 318,645</u>	<u>\$ 16,244</u>	<u>\$ 117,629</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	7830 - High School Retirement	7840 - Elementary Retirement	7846 - AIRPORT TID CITY OF GF
Assets			
Cash and investments	\$	\$	\$
Holdings in external investment pool	46,207	81,806	(1)
Accounts receivable			
Other receivables			
Taxes/assessments receivable	210,312	378,496	34
Due from other funds			
Tax deed land			
Total assets	\$ 256,519	\$ 460,302	\$ 33
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	256,519	460,302	33
Total liabilities	\$ 256,519	\$ 460,302	\$ 33

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2013

<u>7847 - Swimming Pool Debt Svc</u>	<u>7848 - Soccer Mill levy</u>	<u>7849 - Per Med Levy Gr Falls</u>	<u>7850 - City of Great Falls</u>	<u>7851 - G.F.City Fire Balances</u>	<u>7859 - Per Med Levy Belt</u>	<u>7860 - Town Of Belt</u>
\$ 8,365	\$ 5,494	\$ 38,139	\$ 530,704	\$ 1,565	\$ 8	\$ 1,916
31,466	20,285	131,815	1,616,415	15,528	53	12,852
<u>\$ 39,831</u>	<u>\$ 25,779</u>	<u>\$ 169,954</u>	<u>\$ 2,147,119</u>	<u>\$ 17,093</u>	<u>\$ 61</u>	<u>\$ 14,768</u>
\$ 39,831	\$ 25,779	\$ 169,954	\$ 2,147,119	\$ 17,093	\$ 61	\$ 14,768
<u>\$ 39,831</u>	<u>\$ 25,779</u>	<u>\$ 169,954</u>	<u>\$ 2,147,119</u>	<u>\$ 17,093</u>	<u>\$ 61</u>	<u>\$ 14,768</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

	7869 - Per Med Levy Cascade	7870 - Town Of Cascade	7880 - Town of Neihart
Assets			
Cash and investments	\$	\$	\$
Holdings in external investment pool	1,614	7,842	300
Accounts receivable			
Other receivables			
Taxes/assessments receivable	1,406	7,561	2,966
Due from other funds			
Tax deed land			
Total assets	\$ 3,020	\$ 15,403	\$ 3,266
Liabilities			
Accounts payable	\$	\$	\$
MEPA liability	3,020	15,403	3,266
Total liabilities	\$ 3,020	\$ 15,403	\$ 3,266

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2013

<u>7900 - MANCHESTER R TID</u>	<u>7920 - Refunds</u>	<u>7950 - Entitlement Levy Clearing</u>	<u>Total Agency Funds</u>
\$ 101,040	\$ (61)	\$	\$ 4,983,977
			14,039,113
			2,168
			48,388
		183,347	6,420,904
	15,786		15,786
			<u>48,388</u>
<u>\$ 101,040</u>	<u>\$ 15,725</u>	<u>\$ 183,347</u>	<u>\$ 25,558,724</u>
\$ 101,040	\$ 15,725	\$	\$ 4,303,560
		<u>183,347</u>	<u>21,255,164</u>
<u>\$ 101,040</u>	<u>\$ 15,725</u>	<u>\$ 183,347</u>	<u>\$ 25,558,724</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

				7102 - Sheriff Evidence Fund			
		Balance			Balance		
		6/30/2012	Additions	Deletions	6/30/2013		
Assets							
Cash and investments	\$	68,738	\$ 24,174	\$	92,912		
Total assets	\$	<u>68,738</u>	<u>24,174</u>	<u>0</u>	<u>92,912</u>		
Liabilities							
Accounts payable	\$	68,738	\$ 24,174	\$	92,912		
Total liabilities	\$	<u>68,738</u>	<u>24,174</u>	<u>0</u>	<u>92,912</u>		
				7105 - Sheriff - Coroner			
		Balance			Balance		
		6/30/2012	Additions	Deletions	6/30/2013		
Assets							
Cash and investments	\$	4	\$ 5,897	\$	5,901		
Total assets	\$	<u>4</u>	<u>5,897</u>	<u>0</u>	<u>5,901</u>		
Liabilities							
Accounts payable	\$	4	\$ 5,897	\$	5,901		
Total liabilities	\$	<u>4</u>	<u>5,897</u>	<u>0</u>	<u>5,901</u>		
				7120 - Treasurer's Clearing Fund			
		Balance			Balance		
		6/30/2012	Additions	Deletions	6/30/2013		
Assets							
Cash and investments	\$	699,534	\$ 53,878,005	\$ 53,898,054	679,485		
Total assets	\$	<u>699,534</u>	<u>53,878,005</u>	<u>53,898,054</u>	<u>679,485</u>		
Liabilities							
Accounts payable	\$	699,520	\$	699,520	\$		
Due to other governments		14	807,441	127,970	679,485		
Total liabilities	\$	<u>699,534</u>	<u>807,441</u>	<u>827,490</u>	<u>679,485</u>		
				7130 - Protested Taxes			
		Balance			Balance		
		6/30/2012	Additions	Deletions	6/30/2013		
Assets							
Cash and investments	\$	314,512	\$ 6,521,774	\$ 2,784,482	4,051,804		
Due from other funds		1,783		1,783			
Total assets	\$	<u>316,295</u>	<u>6,521,774</u>	<u>2,786,265</u>	<u>4,051,804</u>		
Liabilities							
Accounts payable	\$	316,295	\$ 6,519,992	\$ 2,784,483	4,051,804		
Total liabilities	\$	<u>316,295</u>	<u>6,519,992</u>	<u>2,784,483</u>	<u>4,051,804</u>		

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7131 - Protested Taxes-Interest				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 10,946	\$ 105,737	\$ 43,259	\$ 73,424
Total assets	<u>\$ 10,946</u>	<u>\$ 105,737</u>	<u>\$ 43,259</u>	<u>\$ 73,424</u>
Liabilities				
Accounts payable	\$ 10,946	\$ 105,737	\$ 43,259	\$ 73,424
Total liabilities	<u>\$ 10,946</u>	<u>\$ 105,737</u>	<u>\$ 43,259</u>	<u>\$ 73,424</u>
7140 - Public Administrator				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 13,870	\$ 10,611	\$ 8,977	\$ 15,504
Total assets	<u>\$ 13,870</u>	<u>\$ 10,611</u>	<u>\$ 8,977</u>	<u>\$ 15,504</u>
Liabilities				
Accounts payable	\$ 13,870	\$ 10,611	\$ 8,977	\$ 15,504
Total liabilities	<u>\$ 13,870</u>	<u>\$ 10,611</u>	<u>\$ 8,977</u>	<u>\$ 15,504</u>
7150 - Redemptions				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 170,700	\$ 358,064	\$ 514,758	\$ 14,006
Total assets	<u>\$ 170,700</u>	<u>\$ 358,064</u>	<u>\$ 514,758</u>	<u>\$ 14,006</u>
Liabilities				
Accounts payable	\$ 170,700	\$ 873,320	\$ 1,030,014	\$ 14,006
Total liabilities	<u>\$ 170,700</u>	<u>\$ 873,320</u>	<u>\$ 1,030,014</u>	<u>\$ 14,006</u>
7160 - Available Agency 8				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 35,484	\$ _____	\$ 1,200	\$ 34,284
Total assets	<u>\$ 35,484</u>	<u>\$ _____</u>	<u>\$ 1,200</u>	<u>\$ 34,284</u>
Liabilities				
Accounts payable	\$ 35,484	\$ _____	\$ 1,200	\$ 34,284
Total liabilities	<u>\$ 35,484</u>	<u>\$ _____</u>	<u>\$ 1,200</u>	<u>\$ 34,284</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

				7162 - Construction Lein Bond			
				Balance			Balance
				6/30/2012	Additions	Deletions	6/30/2013
Assets							
	Cash and investments		\$	1,102	\$ 9,695	\$ 4,003	\$ 6,794
	Total assets		\$	<u>1,102</u>	<u>9,695</u>	<u>4,003</u>	<u>6,794</u>
Liabilities							
	Due to other governments			1,102	9,695	4,003	6,794
	Total liabilities		\$	<u>1,102</u>	<u>9,695</u>	<u>4,003</u>	<u>6,794</u>
				7170 - Partial Tax Payments			
				Balance			Balance
				6/30/2012	Additions	Deletions	6/30/2013
Assets							
	Cash and investments		\$	15,104	\$	\$ 5,242	\$ 9,862
	Total assets		\$	<u>15,104</u>	<u>0</u>	<u>5,242</u>	<u>9,862</u>
Liabilities							
	Other liabilities			15,104		5,242	9,862
	Total liabilities		\$	<u>15,104</u>	<u>0</u>	<u>5,242</u>	<u>9,862</u>
				7180 - Tax Deed Land			
				Balance			Balance
				6/30/2012	Additions	Deletions	6/30/2013
Assets							
	Deposits			48,388			48,388
	Land			48,388			48,388
	Total assets		\$	<u>96,776</u>	<u>0</u>	<u>0</u>	<u>96,776</u>
Liabilities							
	Due to other governments			96,776			96,776
	Total liabilities		\$	<u>96,776</u>	<u>0</u>	<u>0</u>	<u>96,776</u>
				7220 - Black Eagle Sewer #24			
				Balance			Balance
				6/30/2012	Additions	Deletions	6/30/2013
Assets							
	Cash and investments		\$	4,924	\$ 126,560	\$ 129,039	\$ 2,445
	Taxes/assessments receivable			10,674	127,764	125,955	12,483
	Total assets		\$	<u>15,598</u>	<u>254,324</u>	<u>254,994</u>	<u>14,928</u>
Liabilities							
	Due to other governments			15,598	133,170	133,840	14,928
	Total liabilities		\$	<u>15,598</u>	<u>133,170</u>	<u>133,840</u>	<u>14,928</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

		7221 - Black Eagle Water			
		Balance			Balance
		6/30/2012	Additions	Deletions	6/30/2013
Assets					
Taxes/assessments receivable		713	4,237	3,702	1,248
Total assets		<u>\$ 713</u>	<u>\$ 4,237</u>	<u>\$ 3,702</u>	<u>\$ 1,248</u>

Liabilities					
Due to other governments		713	6,217	5,682	1,248
Total liabilities		<u>\$ 713</u>	<u>\$ 6,217</u>	<u>\$ 5,682</u>	<u>\$ 1,248</u>

		7230 - Fort Shaw Irrigation			
		Balance			Balance
		6/30/2012	Additions	Deletions	6/30/2013
Assets					
Cash and investments		\$ 14,020	\$ 300,114	\$ 253,641	\$ 60,493
Taxes/assessments receivable		8,636	182,260	182,531	8,365
Total assets		<u>\$ 22,656</u>	<u>\$ 482,374</u>	<u>\$ 436,172</u>	<u>\$ 68,858</u>

Liabilities					
Due to other governments		22,656	305,743	259,541	68,858
Total liabilities		<u>\$ 22,656</u>	<u>\$ 305,743</u>	<u>\$ 259,541</u>	<u>\$ 68,858</u>

		7240 - Greenfield Irrigation			
		Balance			Balance
		6/30/2012	Additions	Deletions	6/30/2013
Assets					
Cash and investments		\$ 18,880	\$ 271,252	\$ 280,410	\$ 9,722
Taxes/assessments receivable		15,530	254,412	254,056	15,886
Total assets		<u>\$ 34,410</u>	<u>\$ 525,664</u>	<u>\$ 534,466</u>	<u>\$ 25,608</u>

Liabilities					
Due to other governments		34,410	279,131	287,933	25,608
Total liabilities		<u>\$ 34,410</u>	<u>\$ 279,131</u>	<u>\$ 287,933</u>	<u>\$ 25,608</u>

		7250 - W GtFalls Flood Control			
		Balance			Balance
		6/30/2012	Additions	Deletions	6/30/2013
Assets					
Cash and investments		\$ 3,629	\$ 31,915	\$ 13,178	\$ 22,366
Total assets		<u>\$ 3,629</u>	<u>\$ 31,915</u>	<u>\$ 13,178</u>	<u>\$ 22,366</u>

Liabilities					
Due to other governments		3,629	31,915	13,178	22,366
Total liabilities		<u>\$ 3,629</u>	<u>\$ 31,915</u>	<u>\$ 13,178</u>	<u>\$ 22,366</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7252 - WGF Flood-Maintenance				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 20,140	\$ 256,992	\$ 139,295	\$ 137,837
Interest receivable	<u>2,793</u>	<u>82,243</u>	<u>82,738</u>	<u>2,298</u>
Total assets	<u>\$ 22,933</u>	<u>\$ 339,235</u>	<u>\$ 222,033</u>	<u>\$ 140,135</u>
Liabilities				
Due to other governments	<u>22,933</u>	<u>246,497</u>	<u>129,295</u>	<u>140,135</u>
Total liabilities	<u>\$ 22,933</u>	<u>\$ 246,497</u>	<u>\$ 129,295</u>	<u>\$ 140,135</u>
7260 - Vaughn Dike				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 13,162	\$ 7,490	\$ 2,146	\$ 18,506
Interest receivable	<u>404</u>	<u>2,490</u>	<u>2,470</u>	<u>424</u>
Total assets	<u>\$ 13,566</u>	<u>\$ 9,980</u>	<u>\$ 4,616</u>	<u>\$ 18,930</u>
Liabilities				
Due to other governments	<u>13,566</u>	<u>7,560</u>	<u>2,196</u>	<u>18,930</u>
Total liabilities	<u>\$ 13,566</u>	<u>\$ 7,560</u>	<u>\$ 2,196</u>	<u>\$ 18,930</u>
7270 - Tax Increment District				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$	\$ 8,199	\$ 10,245	\$ (2,046)
Taxes/assessments receivable	<u>44,383</u>	<u>450</u>	<u>43,130</u>	<u>1,703</u>
Total assets	<u>\$ 44,383</u>	<u>\$ 8,649</u>	<u>\$ 53,375</u>	<u>\$ (343)</u>
Liabilities				
Due to other funds	1,691		1,691	
Due to other governments	<u>42,692</u>	<u>758</u>	<u>43,793</u>	<u>(343)</u>
Total liabilities	<u>\$ 44,383</u>	<u>\$ 758</u>	<u>\$ 45,484</u>	<u>\$ (343)</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7271 - Malting Plant TID				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ _____	\$ 104,850	\$ 106,938	\$ (2,088)
Total assets	<u>\$ 0</u>	<u>\$ 104,850</u>	<u>\$ 106,938</u>	<u>\$ (2,088)</u>

Liabilities				
Due to other governments	_____	104,850	106,938	(2,088)
Total liabilities	<u>\$ 0</u>	<u>\$ 104,850</u>	<u>\$ 106,938</u>	<u>\$ (2,088)</u>

7272 - West Bank TID				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ _____	\$ 364,817	\$ 365,185	\$ (368)
Interest receivable	_____	36,915	_____	36,915
Total assets	<u>\$ 0</u>	<u>\$ 401,732</u>	<u>\$ 365,185</u>	<u>\$ 36,547</u>

Liabilities				
Due to other governments	_____	401,350	364,803	36,547
Total liabilities	<u>\$ 0</u>	<u>\$ 401,350</u>	<u>\$ 364,803</u>	<u>\$ 36,547</u>

7280 - Belt Fire District #18				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 31,619	\$ 69,560	\$ 75,021	\$ 26,158
Taxes/assessments receivable	<u>3,455</u>	<u>68,399</u>	<u>68,092</u>	<u>3,762</u>
Total assets	<u>\$ 35,074</u>	<u>\$ 137,959</u>	<u>\$ 143,113</u>	<u>\$ 29,920</u>

Liabilities				
Due to other governments	<u>35,074</u>	<u>69,868</u>	<u>75,022</u>	<u>29,920</u>
Total liabilities	<u>\$ 35,074</u>	<u>\$ 69,868</u>	<u>\$ 75,022</u>	<u>\$ 29,920</u>

7290 - Homestead Water				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Taxes/assessments receivable	<u>89,692</u>	_____	_____	<u>89,692</u>
Total assets	<u>\$ 89,692</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 89,692</u>

Liabilities				
Due to other governments	<u>89,692</u>	_____	_____	<u>89,692</u>
Total liabilities	<u>\$ 89,692</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 89,692</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7295 - Sun Prairie Water Distr.				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 4,415	\$	\$	\$ 4,415
Total assets	\$ 4,415	\$ 0	\$ 0	\$ 4,415
Liabilities				
Due to other governments	4,415	\$	\$	4,415
Total liabilities	\$ 4,415	\$ 0	\$ 0	\$ 4,415
7300 - Sun River Cemetery				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 5,506	\$ 11,056	\$ 12,278	\$ 4,284
Taxes/assessments receivable	776	9,190	9,135	831
Total assets	\$ 6,282	\$ 20,246	\$ 21,413	\$ 5,115
Liabilities				
Due to other governments	6,282	11,065	12,232	5,115
Total liabilities	\$ 6,282	\$ 11,065	\$ 12,232	\$ 5,115
7310 - Black Eagle Fire Dist. #1				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 21,828	\$ 232,547	\$ 130,592	\$ 123,783
Taxes/assessments receivable	1,104	47,360	46,893	1,571
Total assets	\$ 22,932	\$ 279,907	\$ 177,485	\$ 125,354
Liabilities				
Due to other governments	22,932	233,014	130,592	125,354
Total liabilities	\$ 22,932	\$ 233,014	\$ 130,592	\$ 125,354

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
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Year Ended June 30, 2013

7320 - Black Eagle Sewer Oper.				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 210	\$ 6,119	\$ 6,192	\$ 137
Taxes/assessments receivable	<u>414</u>	<u>6,114</u>	<u>6,067</u>	<u>461</u>
Total assets	<u>\$ 624</u>	<u>\$ 12,233</u>	<u>\$ 12,259</u>	<u>\$ 598</u>
Liabilities				
Due to other governments	<u>624</u>	<u>6,166</u>	<u>6,192</u>	<u>598</u>
Total liabilities	<u>\$ 624</u>	<u>\$ 6,166</u>	<u>\$ 6,192</u>	<u>\$ 598</u>
7330 - Simms Sewer				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 10,086	\$ 24,639	\$ 34,125	\$ 600
Taxes/assessments receivable	<u>2,592</u>	<u>23,904</u>	<u>24,048</u>	<u>2,448</u>
Total assets	<u>\$ 12,678</u>	<u>\$ 48,543</u>	<u>\$ 58,173</u>	<u>\$ 3,048</u>
Liabilities				
Due to other governments	<u>12,678</u>	<u>25,215</u>	<u>34,845</u>	<u>3,048</u>
Total liabilities	<u>\$ 12,678</u>	<u>\$ 25,215</u>	<u>\$ 34,845</u>	<u>\$ 3,048</u>
7340 - Conservation District				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 3,730	\$ 142,825	\$ 144,650	\$ 1,905
Taxes/assessments receivable	<u>6,252</u>	<u>142,533</u>	<u>142,593</u>	<u>6,192</u>
Total assets	<u>\$ 9,982</u>	<u>\$ 285,358</u>	<u>\$ 287,243</u>	<u>\$ 8,097</u>
Liabilities				
Due to other governments	<u>9,982</u>	<u>144,066</u>	<u>145,951</u>	<u>8,097</u>
Total liabilities	<u>\$ 9,982</u>	<u>\$ 144,066</u>	<u>\$ 145,951</u>	<u>\$ 8,097</u>

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**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7349 - Per Med Levy Transit				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 3,393	\$ 158,947	\$ 134,182	\$ 28,158
Taxes/assessments receivable	<u>6,197</u>	<u>62,701</u>	<u>61,917</u>	<u>6,981</u>
Total assets	<u>\$ 9,590</u>	<u>\$ 221,648</u>	<u>\$ 196,099</u>	<u>\$ 35,139</u>
Liabilities				
Due to other governments	<u>9,590</u>	<u>161,576</u>	<u>136,027</u>	<u>35,139</u>
Total liabilities	<u>\$ 9,590</u>	<u>\$ 161,576</u>	<u>\$ 136,027</u>	<u>\$ 35,139</u>

7361 - Upper/Lower River Road				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 588	\$	\$ 588	\$
Taxes/assessments receivable	<u>422</u>	<u>30</u>	<u>239</u>	<u>213</u>
Total assets	<u>\$ 1,010</u>	<u>\$ 30</u>	<u>\$ 827</u>	<u>\$ 213</u>
Liabilities				
Due to other governments	<u>1,010</u>	<u>18,170</u>	<u>18,967</u>	<u>213</u>
Total liabilities	<u>\$ 1,010</u>	<u>\$ 18,170</u>	<u>\$ 18,967</u>	<u>\$ 213</u>

7350 - Transit				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 569,302	\$ 9,793,088	\$ 6,851,903	\$ 3,510,487
Taxes/assessments receivable	<u>81,856</u>	<u>658,390</u>	<u>660,953</u>	<u>79,293</u>
Total assets	<u>\$ 651,158</u>	<u>\$ 10,451,478</u>	<u>\$ 7,512,856</u>	<u>\$ 3,589,780</u>
Liabilities				
Due to other governments	<u>651,158</u>	<u>9,815,169</u>	<u>6,876,547</u>	<u>3,589,780</u>
Total liabilities	<u>\$ 651,158</u>	<u>\$ 9,815,169</u>	<u>\$ 6,876,547</u>	<u>\$ 3,589,780</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7360 - Northcentral Learning Re				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 33,982	\$ 947,671	\$ 766,429	\$ 215,224
Total assets	\$ 33,982	\$ 947,671	\$ 766,429	\$ 215,224
Liabilities				
Due to other governments	33,982	964,928	783,686	215,224
Total liabilities	\$ 33,982	\$ 964,928	\$ 783,686	\$ 215,224
7364 - Search and Rescue				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 1,252	\$ 49,345	\$ 49,684	\$ 913
Taxes/assessments receivable	1,923	42,372	41,217	3,078
Total assets	\$ 3,175	\$ 91,717	\$ 90,901	\$ 3,991
Liabilities				
Due to other governments	3,175	50,990	50,174	3,991
Total liabilities	\$ 3,175	\$ 50,990	\$ 50,174	\$ 3,991
7372 - Gore Hill Fire				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 3,472	\$ 102,326	\$ 105,688	\$ 110
Taxes/assessments receivable	2,148	100,684	100,261	2,571
Total assets	\$ 5,620	\$ 203,010	\$ 205,949	\$ 2,681
Liabilities				
Due to other governments	5,620	102,892	105,831	2,681
Total liabilities	\$ 5,620	\$ 102,892	\$ 105,831	\$ 2,681

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7373 - Sand Coulee Fire				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 12,615	\$ 70,946	\$ 83,101	\$ 460
Taxes/assessments receivable	<u>13,875</u>	<u>72,675</u>	<u>70,500</u>	<u>16,050</u>
Total assets	<u>\$ 26,490</u>	<u>\$ 143,621</u>	<u>\$ 153,601</u>	<u>\$ 16,510</u>
Liabilities				
Due to other governments	<u>26,490</u>	<u>73,497</u>	<u>83,477</u>	<u>16,510</u>
Total liabilities	<u>\$ 26,490</u>	<u>\$ 73,497</u>	<u>\$ 83,477</u>	<u>\$ 16,510</u>
7374 - Simms Fire				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 2,231	\$ 18,118	\$ 20,116	\$ 233
Taxes/assessments receivable	<u>1,620</u>	<u>15,630</u>	<u>15,675</u>	<u>1,575</u>
Total assets	<u>\$ 3,851</u>	<u>\$ 33,748</u>	<u>\$ 35,791</u>	<u>\$ 1,808</u>
Liabilities				
Due to other governments	<u>3,851</u>	<u>18,523</u>	<u>20,566</u>	<u>1,808</u>
Total liabilities	<u>\$ 3,851</u>	<u>\$ 18,523</u>	<u>\$ 20,566</u>	<u>\$ 1,808</u>
7375 - Stockett Fire				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 1,212	\$ 10,854	\$ 11,976	\$ 90
Taxes/assessments receivable	<u>4,320</u>	<u>10,665</u>	<u>10,710</u>	<u>4,275</u>
Total assets	<u>\$ 5,532</u>	<u>\$ 21,519</u>	<u>\$ 22,686</u>	<u>\$ 4,365</u>
Liabilities				
Due to other governments	<u>5,532</u>	<u>10,899</u>	<u>12,066</u>	<u>4,365</u>
Total liabilities	<u>\$ 5,532</u>	<u>\$ 10,899</u>	<u>\$ 12,066</u>	<u>\$ 4,365</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7376 - Ulm Fire				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 4,752	\$ 58,260	\$ 62,126	\$ 886
Taxes/assessments receivable	<u>2,808</u>	<u>58,625</u>	<u>56,525</u>	<u>4,908</u>
Total assets	<u>\$ 7,560</u>	<u>\$ 116,885</u>	<u>\$ 118,651</u>	<u>\$ 5,794</u>
Liabilities				
Due to other governments	<u>7,560</u>	<u>60,435</u>	<u>62,201</u>	<u>5,794</u>
Total liabilities	<u>\$ 7,560</u>	<u>\$ 60,435</u>	<u>\$ 62,201</u>	<u>\$ 5,794</u>

7377 - Vaughn Fire				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 31,772	\$ 119,235	\$ 147,764	\$ 3,243
Taxes/assessments receivable	<u>33,105</u>	<u>121,425</u>	<u>117,840</u>	<u>36,690</u>
Total assets	<u>\$ 64,877</u>	<u>\$ 240,660</u>	<u>\$ 265,604</u>	<u>\$ 39,933</u>
Liabilities				
Due to other governments	<u>64,877</u>	<u>124,995</u>	<u>149,939</u>	<u>39,933</u>
Total liabilities	<u>\$ 64,877</u>	<u>\$ 124,995</u>	<u>\$ 149,939</u>	<u>\$ 39,933</u>

7378 - Fort Shaw Fire				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 2,537	\$ 18,702	\$ 21,081	\$ 158
Taxes/assessments receivable	<u>1,830</u>	<u>18,075</u>	<u>17,475</u>	<u>2,430</u>
Total assets	<u>\$ 4,367</u>	<u>\$ 36,777</u>	<u>\$ 38,556</u>	<u>\$ 2,588</u>
Liabilities				
Due to other governments	<u>4,367</u>	<u>19,527</u>	<u>21,306</u>	<u>2,588</u>
Total liabilities	<u>\$ 4,367</u>	<u>\$ 19,527</u>	<u>\$ 21,306</u>	<u>\$ 2,588</u>

7379 - Monarch Rural Fire				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 2,810	\$	\$ 2,810	\$
Taxes/assessments receivable	<u>1,755</u>	<u>26,195</u>	<u>26,325</u>	<u>1,625</u>
Total assets	<u>\$ 4,565</u>	<u>\$ 26,195</u>	<u>\$ 29,135</u>	<u>\$ 1,625</u>
Liabilities				
Due to other governments	<u>4,565</u>	<u>26,450</u>	<u>29,390</u>	<u>1,625</u>
Total liabilities	<u>\$ 4,565</u>	<u>\$ 26,450</u>	<u>\$ 29,390</u>	<u>\$ 1,625</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7380 - Black Eagle Rural Fire				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 8,797	\$ 47,970	\$ 56,256	\$ 511
Taxes/assessments receivable	<u>13,172</u>	<u>51,600</u>	<u>47,350</u>	<u>17,422</u>
Total assets	<u>\$ 21,969</u>	<u>\$ 99,570</u>	<u>\$ 103,606</u>	<u>\$ 17,933</u>
Liabilities				
Due to other governments	<u>21,969</u>	<u>53,520</u>	<u>57,556</u>	<u>17,933</u>
Total liabilities	<u>\$ 21,969</u>	<u>\$ 53,520</u>	<u>\$ 57,556</u>	<u>\$ 17,933</u>
7381 - Deerborn Fire District				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 14,238	\$ 49,342	\$ 63,425	\$ 155
Taxes/assessments receivable	<u>1,860</u>	<u>37,680</u>	<u>37,230</u>	<u>2,310</u>
Total assets	<u>\$ 16,098</u>	<u>\$ 87,022</u>	<u>\$ 100,655</u>	<u>\$ 2,465</u>
Liabilities				
Due to other governments	<u>16,098</u>	<u>50,167</u>	<u>63,800</u>	<u>2,465</u>
Total liabilities	<u>\$ 16,098</u>	<u>\$ 50,167</u>	<u>\$ 63,800</u>	<u>\$ 2,465</u>
7382 - Cascade Fire				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 1,897	\$ 26,770	\$ 35,780	\$ (7,113)
Taxes/assessments receivable	<u>855</u>	<u>19,665</u>	<u>19,530</u>	<u>990</u>
Total assets	<u>\$ 2,752</u>	<u>\$ 46,435</u>	<u>\$ 55,310</u>	<u>\$ (6,123)</u>
Liabilities				
Due to other governments	<u>2,752</u>	<u>27,130</u>	<u>36,005</u>	<u>(6,123)</u>
Total liabilities	<u>\$ 2,752</u>	<u>\$ 27,130</u>	<u>\$ 36,005</u>	<u>\$ (6,123)</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7383 - Sun River Fire				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 5,652	\$ 29,165	\$ 34,190	\$ 627
Taxes/assessments receivable	<u>3,225</u>	<u>28,875</u>	<u>28,350</u>	<u>3,750</u>
Total assets	<u>\$ 8,877</u>	<u>\$ 58,040</u>	<u>\$ 62,540</u>	<u>\$ 4,377</u>
Liabilities				
Due to other governments	<u>8,877</u>	<u>30,215</u>	<u>34,715</u>	<u>4,377</u>
Total liabilities	<u>\$ 8,877</u>	<u>\$ 30,215</u>	<u>\$ 34,715</u>	<u>\$ 4,377</u>
7416 - Single Moving/Sp.Mov Equip				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 1,156	\$	\$	\$ 1,156
Total assets	<u>\$ 1,156</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,156</u>
Liabilities				
Due to other governments	<u>1,156</u>	<u></u>	<u></u>	<u>1,156</u>
Total liabilities	<u>\$ 1,156</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,156</u>
7451 - J.P.Fines/Forfeitures 50%				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 19,031	\$ 234,482	\$ 233,822	\$ 19,691
Total assets	<u>\$ 19,031</u>	<u>\$ 234,482</u>	<u>\$ 233,822</u>	<u>\$ 19,691</u>
Liabilities				
Due to other governments	<u>19,031</u>	<u>234,482</u>	<u>233,822</u>	<u>19,691</u>
Total liabilities	<u>\$ 19,031</u>	<u>\$ 234,482</u>	<u>\$ 233,822</u>	<u>\$ 19,691</u>
7461 - Clerk of Court Fees(100%)				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 16,113	\$ 173,684	\$ 173,239	\$ 16,558
Total assets	<u>\$ 16,113</u>	<u>\$ 173,684</u>	<u>\$ 173,239</u>	<u>\$ 16,558</u>
Liabilities				
Due to other governments	<u>16,113</u>	<u>173,684</u>	<u>173,239</u>	<u>16,558</u>
Total liabilities	<u>\$ 16,113</u>	<u>\$ 173,684</u>	<u>\$ 173,239</u>	<u>\$ 16,558</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7462 - Petition for Adoption \$75				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 375	\$ 3,900	\$ 4,200	\$ 75
Total assets	<u>\$ 375</u>	<u>\$ 3,900</u>	<u>\$ 4,200</u>	<u>\$ 75</u>

Liabilities				
Due to other governments	375	3,900	4,200	75
Total liabilities	<u>\$ 375</u>	<u>\$ 3,900</u>	<u>\$ 4,200</u>	<u>\$ 75</u>

7463 - Actions or Proceedings				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 6,570	\$ 70,650	\$ 72,180	\$ 5,040
Total assets	<u>\$ 6,570</u>	<u>\$ 70,650</u>	<u>\$ 72,180</u>	<u>\$ 5,040</u>

Liabilities				
Due to other governments	6,570	70,650	72,180	5,040
Total liabilities	<u>\$ 6,570</u>	<u>\$ 70,650</u>	<u>\$ 72,180</u>	<u>\$ 5,040</u>

7458 - Court Information Technology				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 8,807	\$ 118,663	\$ 118,122	\$ 9,348
Total assets	<u>\$ 8,807</u>	<u>\$ 118,663</u>	<u>\$ 118,122</u>	<u>\$ 9,348</u>

Liabilities				
Due to other governments	8,807	118,663	118,122	9,348
Total liabilities	<u>\$ 8,807</u>	<u>\$ 118,663</u>	<u>\$ 118,122</u>	<u>\$ 9,348</u>

7464 - Dissolution of Marriage				
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 4,760	\$ 54,230	\$ 54,230	\$ 4,760
Total assets	<u>\$ 4,760</u>	<u>\$ 54,230</u>	<u>\$ 54,230</u>	<u>\$ 4,760</u>

Liabilities				
Due to other governments	4,760	54,230	54,230	4,760
Total liabilities	<u>\$ 4,760</u>	<u>\$ 54,230</u>	<u>\$ 54,230</u>	<u>\$ 4,760</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7466 - Fines, Assess, Pmt, Forfeit					
	Balance		Balance		Balance
	6/30/2012	Additions	Deletions	6/30/2013	6/30/2013
Assets					
Cash and investments	\$ 1,799	\$ 24,223	\$ 19,227	\$ 6,795	\$ 6,795
Total assets	<u>\$ 1,799</u>	<u>\$ 24,223</u>	<u>\$ 19,227</u>	<u>\$ 6,795</u>	<u>\$ 6,795</u>
Liabilities					
Due to other governments	1,799	24,223	19,227	6,795	6,795
Total liabilities	<u>\$ 1,799</u>	<u>\$ 24,223</u>	<u>\$ 19,227</u>	<u>\$ 6,795</u>	<u>\$ 6,795</u>
7467 - Mt Law Enforcement Acad					
	Balance		Balance		Balance
	6/30/2012	Additions	Deletions	6/30/2013	6/30/2013
Assets					
Cash and investments	\$ 5,910	\$ 66,775	\$ 67,551	\$ 5,134	\$ 5,134
Total assets	<u>\$ 5,910</u>	<u>\$ 66,775</u>	<u>\$ 67,551</u>	<u>\$ 5,134</u>	<u>\$ 5,134</u>
Liabilities					
Due to other governments	5,910	66,775	67,551	5,134	5,134
Total liabilities	<u>\$ 5,910</u>	<u>\$ 66,775</u>	<u>\$ 67,551</u>	<u>\$ 5,134</u>	<u>\$ 5,134</u>
7468 - Family Intervention					
	Balance		Balance		Balance
	6/30/2012	Additions	Deletions	6/30/2013	6/30/2013
Assets					
Cash and investments	\$ 793	\$ 8,424	\$ 8,346	\$ 871	\$ 871
Total assets	<u>\$ 793</u>	<u>\$ 8,424</u>	<u>\$ 8,346</u>	<u>\$ 871</u>	<u>\$ 871</u>
Liabilities					
Due to other governments	793	8,424	8,346	871	871
Total liabilities	<u>\$ 793</u>	<u>\$ 8,424</u>	<u>\$ 8,346</u>	<u>\$ 871</u>	<u>\$ 871</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7471 - Victims Of Domestic Viol				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 2,626	\$ 21,329	\$ 21,996	\$ 1,959
Total assets	\$ 2,626	\$ 21,329	\$ 21,996	\$ 1,959
Liabilities				
Due to other governments	2,626	21,329	21,996	1,959
Total liabilities	\$ 2,626	\$ 21,329	\$ 21,996	\$ 1,959

7521 - University Millage				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 13,151	\$ 807,482	\$ 810,250	\$ 10,383
Taxes/assessments receivable	42,063	818,220	823,220	37,063
Total assets	\$ 55,214	\$ 1,625,702	\$ 1,633,470	\$ 47,446
Liabilities				
Due to other governments	55,214	829,627	837,395	47,446
Total liabilities	\$ 55,214	\$ 829,627	\$ 837,395	\$ 47,446

7522 - University Mill-Non Levy				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 352	\$ 2,379	\$ 2,569	\$ 162
Total assets	\$ 352	\$ 2,379	\$ 2,569	\$ 162
Liabilities				
Due to other governments	352	2,379	2,569	162
Total liabilities	\$ 352	\$ 2,379	\$ 2,569	\$ 162

7523 - Tax Inc Dist-University				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$	\$ 4,932	\$ 4,955	\$ (23)
Taxes/assessments receivable	160	4,803	4,915	48
Total assets	\$ 160	\$ 9,735	\$ 9,870	\$ 25
Liabilities				
Due to other funds	17		17	
Due to other governments	143	20,061	20,179	25
Total liabilities	\$ 160	\$ 20,061	\$ 20,196	\$ 25

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7527 - State Equalization-AV Tax				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 87,673	\$ 5,383,196	\$ 5,401,645	\$ 69,224
Taxes/assessments receivable	<u>280,417</u>	<u>5,454,783</u>	<u>5,488,112</u>	<u>247,088</u>
Total assets	<u>\$ 368,090</u>	<u>\$ 10,837,979</u>	<u>\$ 10,889,757</u>	<u>\$ 316,312</u>
Liabilities				
Due to other governments	<u>368,090</u>	<u>5,530,826</u>	<u>5,582,604</u>	<u>316,312</u>
Total liabilities	<u>\$ 368,090</u>	<u>\$ 5,530,826</u>	<u>\$ 5,582,604</u>	<u>\$ 316,312</u>

7528 - State Equalization-NoLevy				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 2,338	\$ 15,844	\$ 17,101	\$ 1,081
Total assets	<u>\$ 2,338</u>	<u>\$ 15,844</u>	<u>\$ 17,101</u>	<u>\$ 1,081</u>
Liabilities				
Due to other governments	<u>2,338</u>	<u>15,844</u>	<u>17,101</u>	<u>1,081</u>
Total liabilities	<u>\$ 2,338</u>	<u>\$ 15,844</u>	<u>\$ 17,101</u>	<u>\$ 1,081</u>

7529 - Elementary Equal-AV Tax				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 72,330	\$ 4,503,878	\$ 4,519,099	\$ 57,109
Taxes/assessments receivable	<u>231,344</u>	<u>4,500,198</u>	<u>4,527,693</u>	<u>203,849</u>
Total assets	<u>\$ 303,674</u>	<u>\$ 9,004,076</u>	<u>\$ 9,046,792</u>	<u>\$ 260,958</u>
Liabilities				
Due to other governments	<u>303,674</u>	<u>4,558,379</u>	<u>4,601,095</u>	<u>260,958</u>
Total liabilities	<u>\$ 303,674</u>	<u>\$ 4,558,379</u>	<u>\$ 4,601,095</u>	<u>\$ 260,958</u>

7530 - Elementary Equal-Non Levy				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 1,929	\$ 30,640	\$ 31,677	\$ 892
Total assets	<u>\$ 1,929</u>	<u>\$ 30,640</u>	<u>\$ 31,677</u>	<u>\$ 892</u>
Liabilities				
Due to other governments	<u>1,929</u>	<u>30,640</u>	<u>31,677</u>	<u>892</u>
Total liabilities	<u>\$ 1,929</u>	<u>\$ 30,640</u>	<u>\$ 31,677</u>	<u>\$ 892</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7531 - High School Equal-AV Tax				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 48,220	\$ 3,005,624	\$ 3,015,771	\$ 38,073
Interest receivable	<u>154,229</u>	<u>3,000,134</u>	<u>3,018,465</u>	<u>135,898</u>
Total assets	<u>\$ 202,449</u>	<u>\$ 6,005,758</u>	<u>\$ 6,034,236</u>	<u>\$ 173,971</u>
Liabilities				
Due to other governments	<u>202,449</u>	<u>3,041,957</u>	<u>3,070,435</u>	<u>173,971</u>
Total liabilities	<u>\$ 202,449</u>	<u>\$ 3,041,957</u>	<u>\$ 3,070,435</u>	<u>\$ 173,971</u>

7532 - High School Equal-NonLevy				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 1,286	\$ 17,391	\$ 18,083	\$ 594
Total assets	<u>\$ 1,286</u>	<u>\$ 17,391</u>	<u>\$ 18,083</u>	<u>\$ 594</u>
Liabilities				
Due to other governments	<u>1,286</u>	<u>17,391</u>	<u>18,083</u>	<u>594</u>
Total liabilities	<u>\$ 1,286</u>	<u>\$ 17,391</u>	<u>\$ 18,083</u>	<u>\$ 594</u>

7533 - Vo-Tech Millage-AV Tax				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 3,386	\$ 204,928	\$ 205,718	\$ 2,596
Taxes/assessments receivable	<u>10,519</u>	<u>204,553</u>	<u>205,802</u>	<u>9,270</u>
Total assets	<u>\$ 13,905</u>	<u>\$ 409,481</u>	<u>\$ 411,520</u>	<u>\$ 11,866</u>
Liabilities				
Due to other governments	<u>13,905</u>	<u>207,405</u>	<u>209,444</u>	<u>11,866</u>
Total liabilities	<u>\$ 13,905</u>	<u>\$ 207,405</u>	<u>\$ 209,444</u>	<u>\$ 11,866</u>

7534 - Vo-Tech Millage-Non Levy				
	Balance		Deletions	Balance
	6/30/2012	Additions	6/30/2013	6/30/2013
Assets				
Cash and investments	\$ 86	\$ 588	\$ 634	\$ 40
Total assets	<u>\$ 86</u>	<u>\$ 588</u>	<u>\$ 634</u>	<u>\$ 40</u>
Liabilities				
Due to other governments	<u>86</u>	<u>588</u>	<u>634</u>	<u>40</u>
Total liabilities	<u>\$ 86</u>	<u>\$ 588</u>	<u>\$ 634</u>	<u>\$ 40</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7551 - Montana Land Information				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 2,209	\$ 70,382	\$ 66,577	\$ 6,014
Taxes/assessments receivable	<u>(707)</u>	<u>88,323</u>	<u>85,448</u>	<u>2,168</u>
Total assets	<u>\$ 1,502</u>	<u>\$ 158,705</u>	<u>\$ 152,025</u>	<u>\$ 8,182</u>
Liabilities				
Due to other governments	<u>1,502</u>	<u>118,919</u>	<u>112,239</u>	<u>8,182</u>
Total liabilities	<u>\$ 1,502</u>	<u>\$ 118,919</u>	<u>\$ 112,239</u>	<u>\$ 8,182</u>
7564 - Forest Fire				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 21	\$ 21,221	\$ 24,213	\$ (2,971)
Taxes/assessments receivable	<u>384</u>	<u>20,739</u>	<u>20,728</u>	<u>395</u>
Total assets	<u>\$ 405</u>	<u>\$ 41,960</u>	<u>\$ 44,941</u>	<u>\$ (2,576)</u>
Liabilities				
Due to other governments	<u>405</u>	<u>21,298</u>	<u>24,279</u>	<u>(2,576)</u>
Total liabilities	<u>\$ 405</u>	<u>\$ 21,298</u>	<u>\$ 24,279</u>	<u>\$ (2,576)</u>
7701 - S/D #1 Great Falls				
	Balance	Additions	Deletions	Balance
	6/30/2012			6/30/2013
Assets				
Cash and investments	\$ 4,030,049	\$ 32,459,415	\$ 31,845,543	\$ 4,643,921
Taxes/assessments receivable	<u>1,620,653</u>	<u>21,955,370</u>	<u>21,496,822</u>	<u>2,079,201</u>
Total assets	<u>\$ 5,650,702</u>	<u>\$ 54,414,785</u>	<u>\$ 53,342,365</u>	<u>\$ 6,723,122</u>
Liabilities				
Due to other governments	<u>5,650,702</u>	<u>53,611,400</u>	<u>52,538,980</u>	<u>6,723,122</u>
Total liabilities	<u>\$ 5,650,702</u>	<u>\$ 53,611,400</u>	<u>\$ 52,538,980</u>	<u>\$ 6,723,122</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

	7703 - S/D #3 Cascade			
	Balance			Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 149,113	\$ 9,041,829	\$ 8,444,389	\$ 746,553
Taxes/assessments receivable	<u>81,337</u>	<u>1,370,350</u>	<u>1,350,961</u>	<u>100,726</u>
Total assets	<u>\$ 230,450</u>	<u>\$ 10,412,179</u>	<u>\$ 9,795,350</u>	<u>\$ 847,279</u>

Liabilities				
Due to other governments	<u>230,450</u>	<u>6,904,817</u>	<u>6,287,988</u>	<u>847,279</u>
Total liabilities	<u>\$ 230,450</u>	<u>\$ 6,904,817</u>	<u>\$ 6,287,988</u>	<u>\$ 847,279</u>

	7705 - S/D #5 Centerville			
	Balance			Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 173,656	\$ 7,624,828	\$ 6,900,999	\$ 897,485
Taxes/assessments receivable	<u>78,073</u>	<u>754,201</u>	<u>755,398</u>	<u>76,876</u>
Total assets	<u>\$ 251,729</u>	<u>\$ 8,379,029</u>	<u>\$ 7,656,397</u>	<u>\$ 974,361</u>

Liabilities				
Due to other governments	<u>251,729</u>	<u>5,567,002</u>	<u>4,844,370</u>	<u>974,361</u>
Total liabilities	<u>\$ 251,729</u>	<u>\$ 5,567,002</u>	<u>\$ 4,844,370</u>	<u>\$ 974,361</u>

	7729 - S/D #29 Belt			
	Balance			Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 214,363	\$ 9,002,911	\$ 8,145,236	\$ 1,072,038
Taxes/assessments receivable	<u>131,502</u>	<u>1,667,177</u>	<u>1,468,250</u>	<u>330,429</u>
Total assets	<u>\$ 345,865</u>	<u>\$ 10,670,088</u>	<u>\$ 9,613,486</u>	<u>\$ 1,402,467</u>

Liabilities				
Due to other governments	<u>345,865</u>	<u>6,953,160</u>	<u>5,896,558</u>	<u>1,402,467</u>
Total liabilities	<u>\$ 345,865</u>	<u>\$ 6,953,160</u>	<u>\$ 5,896,558</u>	<u>\$ 1,402,467</u>

	7755 - S/D #55 Sun River			
	Balance			Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 179,055	\$ 9,636,500	\$ 9,026,743	\$ 788,812
Taxes/assessments receivable	<u>94,080</u>	<u>1,129,228</u>	<u>1,130,782</u>	<u>92,526</u>
Total assets	<u>\$ 273,135</u>	<u>\$ 10,765,728</u>	<u>\$ 10,157,525</u>	<u>\$ 881,338</u>

Liabilities				
Due to other governments	<u>273,135</u>	<u>6,442,340</u>	<u>5,834,137</u>	<u>881,338</u>
Total liabilities	<u>\$ 273,135</u>	<u>\$ 6,442,340</u>	<u>\$ 5,834,137</u>	<u>\$ 881,338</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7774 - S/D #74 Vaughn				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 57,726	\$ 2,292,834	\$ 2,059,946	\$ 290,614
Taxes/assessments receivable	<u>38,349</u>	<u>294,038</u>	<u>300,448</u>	<u>31,939</u>
Total assets	<u>\$ 96,075</u>	<u>\$ 2,586,872</u>	<u>\$ 2,360,394</u>	<u>\$ 322,553</u>
Liabilities				
Due to other governments	<u>96,075</u>	<u>2,027,123</u>	<u>1,800,645</u>	<u>322,553</u>
Total liabilities	<u>\$ 96,075</u>	<u>\$ 2,027,123</u>	<u>\$ 1,800,645</u>	<u>\$ 322,553</u>
7785 - S/D #85 Ulm				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 61,089	\$ 2,439,544	\$ 2,214,569	\$ 286,064
Taxes/assessments receivable	<u>26,581</u>	<u>195,181</u>	<u>189,180</u>	<u>32,582</u>
Total assets	<u>\$ 87,670</u>	<u>\$ 2,634,725</u>	<u>\$ 2,403,749</u>	<u>\$ 318,646</u>
Liabilities				
Due to other governments	<u>87,670</u>	<u>1,462,953</u>	<u>1,231,977</u>	<u>318,646</u>
Total liabilities	<u>\$ 87,670</u>	<u>\$ 1,462,953</u>	<u>\$ 1,231,977</u>	<u>\$ 318,646</u>
7795 - S/D #95 Deep Creek				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 6,436	\$ 57,844	\$ 48,156	\$ 16,124
Taxes/assessments receivable	<u>1,163</u>	<u> </u>	<u>1,043</u>	<u>120</u>
Total assets	<u>\$ 7,599</u>	<u>\$ 57,844</u>	<u>\$ 49,199</u>	<u>\$ 16,244</u>
Liabilities				
Due to other governments	<u>7,599</u>	<u>50,796</u>	<u>42,151</u>	<u>16,244</u>
Total liabilities	<u>\$ 7,599</u>	<u>\$ 50,796</u>	<u>\$ 42,151</u>	<u>\$ 16,244</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7820 - High Schl Transportation				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 12,042	\$ 734,663	\$ 690,995	\$ 55,710
Taxes/assessments receivable	<u>39,210</u>	<u>603,289</u>	<u>580,580</u>	<u>61,919</u>
Total assets	<u>\$ 51,252</u>	<u>\$ 1,337,952</u>	<u>\$ 1,271,575</u>	<u>\$ 117,629</u>
Liabilities				
Due to other governments	<u>51,252</u>	<u>762,675</u>	<u>696,298</u>	<u>117,629</u>
Total liabilities	<u>\$ 51,252</u>	<u>\$ 762,675</u>	<u>\$ 696,298</u>	<u>\$ 117,629</u>
7830 - High School Retirement				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 2,148	\$ 3,577,906	\$ 3,533,847	\$ 46,207
Taxes/assessments receivable	<u>141,926</u>	<u>2,132,495</u>	<u>2,064,109</u>	<u>210,312</u>
Total assets	<u>\$ 144,074</u>	<u>\$ 5,710,401</u>	<u>\$ 5,597,956</u>	<u>\$ 256,519</u>
Liabilities				
Due to other governments	<u>144,074</u>	<u>3,670,146</u>	<u>3,557,701</u>	<u>256,519</u>
Total liabilities	<u>\$ 144,074</u>	<u>\$ 3,670,146</u>	<u>\$ 3,557,701</u>	<u>\$ 256,519</u>
7840 - Elementary Retirement				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 3,996	\$ 6,255,420	\$ 6,177,610	\$ 81,806
Taxes/assessments receivable	<u>262,941</u>	<u>3,774,829</u>	<u>3,659,274</u>	<u>378,496</u>
Total assets	<u>\$ 266,937</u>	<u>\$ 10,030,249</u>	<u>\$ 9,836,884</u>	<u>\$ 460,302</u>
Liabilities				
Due to other governments	<u>266,937</u>	<u>6,415,239</u>	<u>6,221,874</u>	<u>460,302</u>
Total liabilities	<u>\$ 266,937</u>	<u>\$ 6,415,239</u>	<u>\$ 6,221,874</u>	<u>\$ 460,302</u>
7846 - AIRPORT TID CITY OF GF				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Taxes/assessments receivable	<u>(114)</u>	<u>4,397</u>	<u>4,249</u>	<u>34</u>
Total assets	<u>\$ (114)</u>	<u>\$ 4,397</u>	<u>\$ 4,249</u>	<u>\$ 34</u>
Liabilities				
Due to other funds	75		75	
Due to other governments	<u>(189)</u>	<u>4,285</u>	<u>4,062</u>	<u>34</u>
Total liabilities	<u>\$ (114)</u>	<u>\$ 4,285</u>	<u>\$ 4,137</u>	<u>\$ 34</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

7847 - Swimming Pool Debt Svc				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 9,826	\$ 297,946	\$ 299,406	\$ 8,366
Taxes/assessments receivable	<u>25,186</u>	<u>311,765</u>	<u>305,485</u>	<u>31,466</u>
Total assets	<u>\$ 35,012</u>	<u>\$ 609,711</u>	<u>\$ 604,891</u>	<u>\$ 39,832</u>
Liabilities				
Due to other governments	<u>35,012</u>	<u>308,815</u>	<u>303,995</u>	<u>39,832</u>
Total liabilities	<u>\$ 35,012</u>	<u>\$ 308,815</u>	<u>\$ 303,995</u>	<u>\$ 39,832</u>
7848 - Soccer Mill levy				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 6,728	\$ 195,838	\$ 197,072	\$ 5,494
Taxes/assessments receivable	<u>16,381</u>	<u>204,752</u>	<u>200,848</u>	<u>20,285</u>
Total assets	<u>\$ 23,109</u>	<u>\$ 400,590</u>	<u>\$ 397,920</u>	<u>\$ 25,779</u>
Liabilities				
Due to other governments	<u>23,109</u>	<u>202,859</u>	<u>200,189</u>	<u>25,779</u>
Total liabilities	<u>\$ 23,109</u>	<u>\$ 202,859</u>	<u>\$ 200,189</u>	<u>\$ 25,779</u>
7849 - Per Med Levy Gr Falls				
	Balance	Additions	Deletions	Balance
	6/30/2012	Additions	Deletions	6/30/2013
Assets				
Cash and investments	\$ 40,483	\$ 1,353,832	\$ 1,356,177	\$ 38,138
Taxes/assessments receivable	<u>98,200</u>	<u>1,421,310</u>	<u>1,387,694</u>	<u>131,816</u>
Total assets	<u>\$ 138,683</u>	<u>\$ 2,775,142</u>	<u>\$ 2,743,871</u>	<u>\$ 169,954</u>
Liabilities				
Due to other governments	<u>138,683</u>	<u>1,406,426</u>	<u>1,375,155</u>	<u>169,954</u>
Total liabilities	<u>\$ 138,683</u>	<u>\$ 1,406,426</u>	<u>\$ 1,375,155</u>	<u>\$ 169,954</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

	7850 - City of Great Falls			
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 656,698	\$ 20,749,069	\$ 20,875,063	\$ 530,704
Taxes/assessments receivable	<u>1,422,257</u>	<u>20,139,715</u>	<u>19,945,557</u>	<u>1,616,415</u>
Total assets	<u>\$ 2,078,955</u>	<u>\$ 40,888,784</u>	<u>\$ 40,820,620</u>	<u>\$ 2,147,119</u>

Liabilities				
Due to other governments	<u>2,078,955</u>	<u>27,892,385</u>	<u>27,824,221</u>	<u>2,147,119</u>
Total liabilities	<u>\$ 2,078,955</u>	<u>\$ 27,892,385</u>	<u>\$ 27,824,221</u>	<u>\$ 2,147,119</u>

	7851 - G.F.City Fire Balances			
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 7,393	\$ 195,284	\$ 201,112	\$ 1,565
Taxes/assessments receivable	<u>18,954</u>	<u>190,747</u>	<u>194,173</u>	<u>15,528</u>
Total assets	<u>\$ 26,347</u>	<u>\$ 386,031</u>	<u>\$ 395,285</u>	<u>\$ 17,093</u>

Liabilities				
Due to other governments	<u>26,347</u>	<u>194,465</u>	<u>203,719</u>	<u>17,093</u>
Total liabilities	<u>\$ 26,347</u>	<u>\$ 194,465</u>	<u>\$ 203,719</u>	<u>\$ 17,093</u>

	7859 - Per Med Levy Belt			
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$	\$ 747	\$ 739	\$ 8
Interest receivable		<u>799</u>	<u>746</u>	<u>53</u>
Total assets	<u>\$ 0</u>	<u>\$ 1,546</u>	<u>\$ 1,485</u>	<u>\$ 61</u>

Liabilities				
Due to other governments		<u>800</u>	<u>739</u>	<u>61</u>
Total liabilities	<u>\$ 0</u>	<u>\$ 800</u>	<u>\$ 739</u>	<u>\$ 61</u>

	7860 - Town Of Belt			
	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Assets				
Cash and investments	\$ 6,691	\$ 112,086	\$ 116,861	\$ 1,916
Taxes/assessments receivable	<u>13,032</u>	<u>98,901</u>	<u>99,081</u>	<u>12,852</u>
Total assets	<u>\$ 19,723</u>	<u>\$ 210,987</u>	<u>\$ 215,942</u>	<u>\$ 14,768</u>

Liabilities				
Due to other governments	<u>19,723</u>	<u>132,936</u>	<u>137,891</u>	<u>14,768</u>
Total liabilities	<u>\$ 19,723</u>	<u>\$ 132,936</u>	<u>\$ 137,891</u>	<u>\$ 14,768</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

	7869 - Per Med Levy Cascade			
	<u>Balance</u>		<u>Deletions</u>	<u>Balance</u>
	<u>6/30/2012</u>	<u>Additions</u>		<u>6/30/2013</u>
Assets				
Cash and investments	\$ 1,726	\$ 15,188	\$ 15,300	\$ 1,614
Taxes/assessments receivable	<u>947</u>	<u>16,153</u>	<u>15,694</u>	<u>1,406</u>
Total assets	<u>\$ 2,673</u>	<u>\$ 31,341</u>	<u>\$ 30,994</u>	<u>\$ 3,020</u>
Liabilities				
Due to other governments	<u>2,673</u>	<u>15,898</u>	<u>15,551</u>	<u>3,020</u>
Total liabilities	<u>\$ 2,673</u>	<u>\$ 15,898</u>	<u>\$ 15,551</u>	<u>\$ 3,020</u>
	7870 - Town Of Cascade			
	<u>Balance</u>		<u>Deletions</u>	<u>Balance</u>
	<u>6/30/2012</u>	<u>Additions</u>		<u>6/30/2013</u>
Assets				
Cash and investments	\$ 9,107	\$ 79,770	\$ 81,035	\$ 7,842
Taxes/assessments receivable	<u>6,054</u>	<u>65,174</u>	<u>63,667</u>	<u>7,561</u>
Total assets	<u>\$ 15,161</u>	<u>\$ 144,944</u>	<u>\$ 144,702</u>	<u>\$ 15,403</u>
Liabilities				
Due to other governments	<u>15,161</u>	<u>82,348</u>	<u>82,106</u>	<u>15,403</u>
Total liabilities	<u>\$ 15,161</u>	<u>\$ 82,348</u>	<u>\$ 82,106</u>	<u>\$ 15,403</u>
	7880 - Town of Neihart			
	<u>Balance</u>		<u>Deletions</u>	<u>Balance</u>
	<u>6/30/2012</u>	<u>Additions</u>		<u>6/30/2013</u>
Assets				
Cash and investments	\$ 1,454	\$ 27,630	\$ 28,784	\$ 300
Taxes/assessments receivable	<u>2,433</u>	<u>26,140</u>	<u>25,607</u>	<u>2,966</u>
Total assets	<u>\$ 3,887</u>	<u>\$ 53,770</u>	<u>\$ 54,391</u>	<u>\$ 3,266</u>
Liabilities				
Due to other governments	<u>3,887</u>	<u>28,518</u>	<u>29,139</u>	<u>3,266</u>
Total liabilities	<u>\$ 3,887</u>	<u>\$ 28,518</u>	<u>\$ 29,139</u>	<u>\$ 3,266</u>

CASCADE COUNTY

**Combining Statement of Changes in Assets and Liabilities
Agency Funds**

Year Ended June 30, 2013

		7900 - MANCHESTER TID			
		Balance			Balance
		6/30/2012	Additions	Deletions	6/30/2013
Assets					
Cash and investments	\$	63,296	\$ 37,744	\$	\$ 101,040
Taxes/assessments receivable		<u>325</u>		<u>325</u>	
Total assets	\$	<u><u>63,621</u></u>	<u><u>37,744</u></u>	<u><u>325</u></u>	<u><u>101,040</u></u>
Liabilities					
Due to other governments		<u>63,621</u>	<u>37,419</u>		<u>101,040</u>
Total liabilities	\$	<u><u>63,621</u></u>	<u><u>37,419</u></u>	<u><u>0</u></u>	<u><u>101,040</u></u>
		7920 - Refunds			
		Balance			Balance
		6/30/2012	Additions	Deletions	6/30/2013
Assets					
Cash and investments	\$		\$ 113	\$ 174	\$ (61)
Due from other funds		<u>15,725</u>	<u>174</u>	<u>113</u>	<u>15,786</u>
Total assets	\$	<u><u>15,725</u></u>	<u><u>287</u></u>	<u><u>287</u></u>	<u><u>15,725</u></u>
Liabilities					
Accounts payable	\$	<u>15,725</u>	<u>174</u>	<u>174</u>	<u>15,725</u>
Total liabilities	\$	<u><u>15,725</u></u>	<u><u>174</u></u>	<u><u>174</u></u>	<u><u>15,725</u></u>
		7950 - Entitlement Levy Clearing			
		Balance			Balance
		6/30/2012	Additions	Deletions	6/30/2013
Assets					
Taxes/assessments receivable		<u>131,877</u>	<u>1,819,086</u>	<u>1,767,618</u>	<u>183,345</u>
Total assets	\$	<u><u>131,877</u></u>	<u><u>1,819,086</u></u>	<u><u>1,767,618</u></u>	<u><u>183,345</u></u>
Liabilities					
Due to other governments		<u>131,877</u>	<u>1,768,382</u>	<u>1,716,914</u>	<u>183,345</u>
Total liabilities	\$	<u><u>131,877</u></u>	<u><u>1,768,382</u></u>	<u><u>1,716,914</u></u>	<u><u>183,345</u></u>

CASCADE COUNTY

**Combining Balance Sheets --
Nonmajor Proprietary Funds**

June 30, 2013

	5210 - Water Operating	5410 - Solid Waste Disposal	Total Nonmajor Proprietary Funds
Assets			
Current assets			
Cash and investments	\$ 31,654	\$ 52,309	\$ 83,963
Taxes/assessments receivable, net	219,147	219,147	219,147
Total current assets	31,654	271,456	303,110
Noncurrent assets			
Land and improvements	7,769	105,776	113,545
Buildings and improvements		81,599	81,599
Machinery and equipment	6,725	24,723	31,448
Accumulated depreciation	(10,313)	(81,861)	(92,174)
Total capital assets	4,181	130,237	134,418
Total assets	\$ 35,835	\$ 401,693	\$ 437,528
Liabilities and fund balances			
Current liabilities			
Accounts payable	535	90,586	91,121
Total liabilities	535	90,586	91,121
Net position			
Unrestricted	35,300	311,107	346,407
	35,300	311,107	346,407
Total liabilities and net position	\$ 35,835	\$ 401,693	\$ 437,528

CASCADE COUNTY

**Combining Statement of Revenue, Expenses
and Changes in Fund Net Position --
Nonmajor Proprietary Funds**

Year Ended June 30, 2013

	<u>5210 - Water Operating</u>	<u>5410 - Solid Waste Disposal</u>	<u>Total Non- Major Funds</u>
Operating revenue			
Charges for goods and services	53,253	26,386	79,639
Other revenue		<u>1,103,793</u>	<u>1,103,793</u>
Total operating revenues	<u>53,253</u>	<u>1,130,179</u>	<u>1,183,432</u>
Operating expenses			
Assessments	\$	\$ 75	\$ 75
Operating expenses	13,886	361,973	375,859
Repairs and maintenance	1,914	22,883	24,797
Office supplies		4,349	4,349
Utilities and telephone	42,486	224,544	267,030
Insurance	169		169
Rent		25,836	25,836
Professional fees	1,653	280,680	282,333
Postage		9,919	9,919
Depreciation	2,455	14,864	17,319
Other		<u>4,473</u>	<u>4,473</u>
Total operating expenses	<u>62,563</u>	<u>949,596</u>	<u>1,012,159</u>
Operating income (loss)	<u>(9,310)</u>	<u>180,583</u>	<u>171,273</u>
Non-operating revenues (expenses)			
Interest revenue	<u>79</u>	<u>11</u>	<u>90</u>
Total Non-operating revenues (expenses)	<u>79</u>	<u>11</u>	<u>90</u>
Change in net position	(9,231)	180,594	171,363
Net position, beginning of year	<u>44,531</u>	<u>130,513</u>	<u>175,044</u>
Net position, end of year	<u>\$ 35,300</u>	<u>\$ 311,107</u>	<u>\$ 346,407</u>

CASCADE COUNTY

**Combining Statement of Cash Flows-
Non-Major Proprietary Funds**

Year Ended June 30, 2013

	5210 - Water Operating	5410 - Solid Waste Disposal	Totals
Cash flows from operating activities			
Cash received from services provided	\$ 53,253	\$ 9,610	\$ 62,863
Cash received from assessments		1,069,641	1,069,641
Cash paid to suppliers	<u>(62,987)</u>	<u>(1,006,762)</u>	<u>(1,069,749)</u>
Net cash provided (used) by operating activities	<u>(9,734)</u>	<u>72,489</u>	<u>62,755</u>
Cash flows from investing activities			
Interest received	<u>79</u>	<u>11</u>	<u>90</u>
Net cash provided by investing activities	<u>79</u>	<u>11</u>	<u>90</u>
Cash flows from non-capital financing activities			
Interfund repayment	<u> </u>	<u>(20,191)</u>	<u>(20,191)</u>
Net cash (used) for non-capital financing activities	<u>0</u>	<u>(20,191)</u>	<u>(20,191)</u>
Net increase (decrease) in cash and cash equivalents	(9,655)	52,309	42,654
Cash and cash equivalents, beginning of year	<u>41,309</u>	<u>0</u>	<u>41,309</u>
Cash and cash equivalents, end of year	<u>\$ 31,654</u>	<u>\$ 52,309</u>	<u>\$ 83,963</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ (9,310)	\$ 180,583	\$ 171,273
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	2,455	14,864	17,319
Changes in working capital components			
(Increase) in taxes receivable		(47,098)	(47,098)
Decrease in other receivable		642	642
(Decrease) in accounts payable	<u>(2,879)</u>	<u>(76,502)</u>	<u>(79,381)</u>
Net cash provided (used) by operating activities	<u>\$ (9,734)</u>	<u>\$ 72,489</u>	<u>\$ 62,755</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.

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Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	236
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	241
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.	245
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.	248
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.	250

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	2013
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	37,178,713
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	3,063,801
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	6,461,723
Total governmental activities net assets	\$ 25,118,056	\$ 27,758,548	\$ 29,514,381	\$ 29,928,201	\$ 30,198,415	\$ 37,615,128	\$ 37,724,343	\$ 39,930,465	\$ 40,683,901	43,139,226	46,704,237
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	7,530,848
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)	(2,263,610)
Total business-type activities net assets	\$9,573,987	\$9,185,468	\$9,054,406	\$8,604,952	\$ 8,510,593	\$ 8,224,119	\$ 7,413,552	\$ 7,118,162	\$ 6,461,766	5,669,464	5,267,238
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	44,709,561
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	3,063,801
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	4,198,113
Total primary government net assets	\$34,692,043	\$36,944,016	\$38,568,787	\$38,533,153	\$ 38,709,008	\$ 45,839,247	\$ 45,839,247	\$ 45,839,247	\$ 47,145,667	48,808,690	51,971,475

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	\$ 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	\$ 10,321,237
Public safety	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	12,992,226
Public works	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	3,967,408
Public health	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	8,430,925
Social and economic services	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	309,974
Culture and recreation	464,432	455,192	449,212	471,825	586,395	649,725	617,687	603,265	522,055	523,232
Housing and community development	215,894	146,645	169,507	211,696	288,721	323,017	293,170	445,624	259,613	24,080
Conservation of natural resources	36,539	39,300	40,334	41,137	29,786	26,898	21,908	73,856	64,920	-
Miscellaneous	300,473	330,154	308,008	296,969	366,172	395,637	-	-	-	12,778
Interest on long-term debt	731,594	692,947	559,394	452,952	401,301	361,945	360,557	280,175	278,355	71,450
Total governmental activities expenses	24,973,082	27,339,037	29,506,389	29,043,335	31,543,298	35,834,696	33,777,407	35,039,000	35,247,379	36,653,310
Business-type activities:										
Public Health	n/a									
Montana ExpoPark	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	4,646,487
Solid Waste	513,105	535,224	602,413	621,729	645,919	817,370	832,258	1,010,212	982,260	949,596
Water Operating	-	41,318	41,057	47,150	47,944	46,120	37,154	46,250	50,531	62,563
Total business-type activities expense:	3,944,555	4,304,409	4,884,471	4,838,720	4,822,246	5,255,107	4,731,941	4,915,889	4,938,739	5,658,646
Total primary government expenses:	\$ 28,917,637	\$ 31,643,446	\$ 34,390,860	\$ 33,882,055	\$ 36,365,544	\$ 41,089,803	\$ 38,509,348	\$ 39,954,889	\$ 40,186,118	\$ 42,311,956
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 1,108,789
Public safety	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	6,343,750
Other activities	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	1,764,779
Operating grants and contributions	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	7,861,755
Capital grants and contributions	14,559	350,930	187,776	-	480,752	8,087	943,010	497,530	1,289,168	308,109
Total governmental activities program revenue	12,237,965	13,863,915	14,567,199	13,041,518	14,062,893	16,290,549	16,446,393	16,819,329	16,969,150	17,387,182
Business-type activities:										
Charges for services:										
Montana ExpoPark	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	2,780,364
Solid Waste	591,176	511,325	479,519	532,013	572,766	695,344	976,484	847,347	847,481	26,386
Water Operating	-	49,901	50,974	51,839	53,371	48,127	47,957	47,160	49,304	53,253
Capital grants and contributions	-	-	-	-	-	-	224,448	14,306	-	-
Total business-type activities program revenue:	2,722,749	2,933,994	3,095,506	3,384,040	3,200,836	3,549,855	3,691,555	3,310,489	2,829,797	2,860,003
Total primary government program revenue:	\$ 14,960,714	\$ 16,797,909	\$ 17,662,705	\$ 16,425,558	\$ 17,263,729	\$ 19,840,404	\$ 20,137,948	\$ 20,129,818	\$ 19,798,947	\$ 20,247,185
Net (expense)/revenue										
Governmental activities	\$ (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)	\$ (19,266,128)
Business-type activities	(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)	(2,798,643)
Total primary government net expense	\$ (13,956,923)	\$ (14,845,537)	\$ (16,728,155)	\$ (17,456,497)	\$ (19,101,815)	\$ (21,249,399)	\$ (18,371,400)	\$ (19,825,071)	\$ (20,307,671)	\$ (22,064,771)

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and other Changes in Net Assets										
Governmental activities:										
Property taxes	\$ 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	22,116,490
Licenses and permits	-	-	-	-	-	-	1,058,262	6,586	28,325	0
Intergovernmental	1,120,614	774,147	600,416	513,486	552,159	1,256,786	59,225	1,148,397	1,211,621	0
Investment earnings	131,616	337,320	617,448	826,626	606,848	198,436	238,794	73,708	45,698	26,482
Miscellaneous	559,905	622,346	826,409	814,500	875,645	397,273	363,924	473,789	392,371	925,272
Contribution of fixed assets	-	-	-	-	-	-	-	-	(136,496)	30,094
Transfers	(829,557)	(1,225,887)	(1,330,970)	(1,357,289)	(1,318,052)	(776,369)	(744,715)	(948,982)	(792,109)	(949,792)
Total governmental activities	<u>15,375,609</u>	<u>15,205,324</u>	<u>15,353,005</u>	<u>16,272,469</u>	<u>21,007,322</u>	<u>19,697,798</u>	<u>19,537,137</u>	<u>\$ 19,661,981</u>	<u>20,654,053</u>	<u>22,148,546</u>
Business-type activities:										
Property taxes	-	-	-	-	-	-	-	-	442	\$ -
Investment earnings	3,730	13,466	8,523	9,505	8,850	5,430	281	189	116	90
Gain on sale of assets	-	-	18	556	-	-	-	(167)	-	(177,257)
Miscellaneous	-	-	-	-	1,004	112,887	-	-	-	1,501,580
Capital Contributions	-	-	-	-	-	-	-	-	136,496	-
Transfers	829,557	1,225,887	1,330,970	1,357,289	1,318,052	776,369	744,715	948,982	792,109	949,792
Total business-type activities	<u>833,287</u>	<u>1,239,353</u>	<u>1,339,511</u>	<u>1,367,350</u>	<u>1,327,906</u>	<u>894,686</u>	<u>744,996</u>	<u>949,004</u>	<u>929,163</u>	<u>2,274,205</u>
Total primary government	<u>\$ 16,208,896</u>	<u>\$ 16,444,677</u>	<u>\$ 16,692,516</u>	<u>\$17,639,819</u>	<u>\$22,335,228</u>	<u>\$20,592,484</u>	<u>\$ 20,282,133</u>	<u>\$ 20,610,985</u>	<u>21,583,216</u>	<u>24,422,751</u>
Change in Net Assets										
Governmental activities	\$ 2,640,492	\$ 1,730,202	\$ 413,815	\$ 270,652	\$ 3,526,917	\$ 153,651	\$ 2,206,123	\$ 1,442,310	\$ 2,455,325	2,882,418
Business-type activities	(388,519)	(131,062)	(449,454)	(87,330)	(293,504)	(810,566)	(295,390)	(656,396)	792,300	(524,438)
Total primary government	<u>\$ 2,251,973</u>	<u>\$ 1,599,140</u>	<u>\$ (35,639)</u>	<u>\$ 183,322</u>	<u>\$ 3,233,413</u>	<u>\$ (656,915)</u>	<u>\$ 1,910,733</u>	<u>\$ 785,914</u>	<u>\$ 3,247,625</u>	<u>\$ 2,357,980</u>

Source Documents in CAFR Reports
Statement of Revenues, Expenses & Chngs in Fund Net Assets Proprietary Fund
Statement of Revenues, Expenses & Chngs in Fund Balances Governmental Fund
Change in Net Assets Statement and Reconciliation of the Statement of Revenues, Expenditures, & Changes Proofs figure
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	2013
General Fund											
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	990,389	872,743	916,458	\$ 1,382,258
Assigned	-	-	-	-	-	-	-	430,638	336,905	541,521	\$ -
Unassigned	2,445,623	4,128,239	3,891,536	3,413,087	3,313,091	2,518,066	3,313,091	288,885	435,636	458,198	1,266,339
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>	<u>\$ 2,648,597</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	386,197
Debt service funds	-	-	-	-	-	-	-	19,707	17,555	209,436	422,325
Capital projects funds	-	-	-	-	-	-	-	-	-	-	-
Committed reported in:											
Special revenue funds	-	-	-	-	-	-	-	1,840,745	2,059,342	2,486,855	\$ 2,942,235
Debt service funds	-	-	-	-	-	-	-	-	137,147	77,456	\$ 104,024
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	\$ 1,461,651
Debt service funds	660,779	1,097,448	522,217	614,746	277,742	831,068	277,742	561,869	395,865	168,939	\$ 104,375
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	\$ 920,723
Unassigned reported in:											
Special revenue funds	8,189,647	7,689,967	-	-	-	-	-	(2,660,825)	(932,639)	(878,672)	(6,324)
Debt service funds	-	-	-	-	-	-	-	-	(5,039)	-	(16,423)
Capital projects funds	907,111	1,043,589	-	-	-	-	-	(88,564)	-	-	(17,579)
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>	<u>\$ 6,301,204</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>	<u>\$ 8,949,801</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	2013	
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	21,684,790	
Licenses and permits	118,440	98,986	114,237	112,355	105,429	102,560	93,651	125,950	125,307	18,573	175,320	
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	7,286,406	
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	8,970,698	
Fines	454,054	445,686	500,217	519,944	503,103	1,411,362	476,136	399,344	406,848	375,460	369,959	
Investment earnings	259,047	120,352	298,344	516,215	679,334	615,777	140,863	22,919	38,987	7,451	13,573	
Miscellaneous	542,768	559,905	654,797	826,409	815,700	1,556,709	1,052,588	696,109	1,005,942	108,838	1,026,490	
Internal Services	-	49,439	6,738	36,872	40,648	34,288	48,557	48,129	67,591	40,709	383,638	
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>	<u>39,910,874</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	8,295,367	
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	12,917,679	
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	3,396,076	
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	-	7,598,573	
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	273,332	
Culture and Recreation	559,248	464,395	456,482	448,690	470,388	3,719,144	637,605	506,637	581,268	-	523,232	
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	-	24,080	
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	4,281,145	
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	1,540,729	
Interest	755,096	714,929	665,367	472,174	436,828	385,199	327,470	349,699	267,185	36,172	87,948	
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>	<u>38,938,161</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>	<u>972,713</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)	(949,792)	
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	-	59,279	
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>	<u>(890,513)</u>	
Net change in fund balances	<u>\$ (1,196,124)</u>	<u>\$ 1,756,797</u>	<u>\$ (1,338,285)</u>	<u>\$ (363,764)</u>	<u>\$ (2,825,804)</u>	<u>\$ 4,384,003</u>	<u>\$ (2,448,131)</u>	<u>\$ (430,114)</u>	<u>2,682,282</u>	<u>4,574,802</u>	<u>82,200</u>	
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%	4.70%	

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

Fiscal Year Ended June	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		
	30									
2003	2,738,384,249	102,803,614	98,746,451	2,976,526	34,686,245	1,046,144	2,871,816,945	106,826,284	3.72%	132.59
2004	2,935,907,719	104,728,838	98,109,811	2,951,773	35,695,210	989,783	3,069,712,740	108,670,394	3.54%	144.65
2005	3,034,196,304	108,765,446	95,855,490	2,876,333	36,791,905	966,354	3,166,843,699	112,608,133	3.56%	140.67
2006	3,211,413,428	112,610,122	109,248,937	3,329,276	38,048,693	947,938	3,358,711,058	116,887,336	3.48%	143.41
2007	3,395,087,146	117,119,709	103,248,065	3,105,074	31,248,065	930,574	3,529,583,276	121,155,357	3.43%	158.70
2008	4,156,784,880	118,992,022	114,628,642	2,049,601	31,113,428	902,357	4,302,526,950	121,943,980	2.83%	160.29
2009	4,125,831,019	118,074,316	114,740,943	3,413,829	31,076,535	901,246	4,271,648,497	122,389,391	2.87%	161.92
2010	4,300,866,895	121,808,515	113,222,515	3,328,737	28,693,476	754,738	4,442,782,886	125,891,990	2.83%	154.36
2011	4,389,117,392	124,887,603	115,839,904	3,406,891	28,671,104	754,128	4,533,628,400	129,048,622	2.85%	164.97
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
2013	4,603,244,418	93,824,077	118,713,687	2,595,721	27,669,058	650,509	4,749,627,163	97,070,307	2.04%	170.12

Source: CSA Tax Program
 Treasurer Office

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

Fiscal Year	Cascade County			Overlapping Governments											
	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	River Valley School District	Vaughn School District	Ulm School District
2003	116.79	15.80	132.59	166.00	90.26	70.01	119.00	13.76	195.25	209.62	348.26	186.76	320.35	317.97	290.48
2004	125.37	19.28	144.65	166.00	91.21	77.89	124.33	14.07	208.17	223.89	372.39	205.49	322.49	359.09	302.20
2005	124.73	15.94	140.67	183.00	96.98	139.01	131.64	14.76	209.51	228.73	346.84	211.55	309.90	336.35	281.68
2006	130.46	12.95	143.41	185.00	105.90	77.89	138.27	15.06	199.47	216.99	372.40	201.63	314.61	349.23	248.78
2007	148.45	10.25	158.70	189.00	106.33	81.01	140.94	15.80	184.34	212.29	344.03	222.39	311.59	336.80	244.09
2008	149.42	10.87	160.29	190.00	123.79	82.37	158.21	16.40	178.89	213.98	406.44	230.12	331.04	337.01	252.31
2009	155.72	6.20	161.92	189.14	121.02	83.10	162.76	16.35	178.89	213.98	406.44	230.12	331.04	337.01	252.31
2010	143.16	11.20	154.36	192.50	122.71	85.33	169.04	17.22	174.68	211.64	360.01	223.98	336.79	313.71	250.65
2011	155.77	9.20	164.97	196.55	126.45	88.30	173.10	17.84	179.93	215.75	339.56	207.11	330.66	312.21	261.12
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
2013	166.79	9.19	175.98	200.50	117.82	89.96	193.57	20.00	186.38	226.64	365.92	200.32	334.04	304.20	245.83

Fiscal Year	Overlapping Governments										Total Mills
	Deep Creek School District	Fire Control 16 Districts	Belt Rural Fire	Eagle Fire #1 District	Eagle Sewer #24 District	Sun River Cemetery	Soil and Water Conservation	Great Falls Flood Control	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
2013	95.72	105.27	20.00	17.04	31.10	3.44	2.24	43.00	148.63		3,127.60

**CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2013 and TEN YEARS AGO**

<u>Taxpayer</u>	<u>2013</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	15,629,628	1	16.10%	9,259,499	1	8.44%
Northwestern Energy LLC	10,944,965	2	11.28%	5,178,510	2	4.72%
Burlington Northern Santa Fe Railroad	2,610,111	3	2.69%	1,436,272	5	1.31%
Montana Refining Co.	2,427,399	4	2.50%	-		
Qwest Corporation	2,052,293	5	2.11%	-		
Bresnan Communications	849,349	6	0.87%	-		
Great Falls Gas Co.	835,493	7	0.86%	-		
Front Range Pipe Line LLC	791,616	8	0.82%	924,929	6	0.84%
GK Development	701,176	9	0.72%	-		
Southern Montana Electric & Coope	694,521	10	0.72%			
Verizon Wireless	630,019	11	0.65%	1,141,887	4	1.04%
Pasta Montana LLC	602,529	12	0.62%	-		
United Materials of Great Falls INC	588,153	13	0.61%	-		
Benefis Health System INC	544,470	14	0.56%	-		
Federal Express	514,508	15	0.53%	548,231	7	0.50%
Totals	<u>\$ 40,416,230</u>		<u>41.64%</u>	<u>\$ 18,489,328</u>		<u>16.85%</u>
Total Taxable Value	<u>\$ 97,070,307</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 2013

**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%
2013	18,012,528	17,688,302	98.20%	N/A	17,688,302	98.20%

**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>Total Primary</u>	<u>Percentage of</u>	<u>Per Capita</u>
	<u>General</u>	<u>Special</u>	<u>Loans</u>	<u>Capital Leases</u>	<u>Activities</u>			
	<u>Obligation Bonds</u>	<u>Assessment</u>					<u>Loans</u>	<u>Government</u>
		<u>Bonds</u>						
2003	12,600,000	1,174,157	504,909	1,053,614	500,919	15,833,599	0.69%	\$ 199
2004	11,750,000	1,075,787	1,327,628	32,816	449,968	14,636,199	0.61%	\$ 183
2005	10,865,000	901,184	776,649	28,606	-	12,571,439	0.50%	\$ 157
2006	10,005,000	761,266	971,148	13,463	-	11,750,877	0.43%	\$ 147
2007	8,420,000	852,121	388,870	16,446	-	9,677,437	0.34%	\$ 121
2008	7,940,000	689,267	309,559	13,823	-	8,952,649	0.30%	\$ 111
2009	6,850,000	284,403	1,938,298	29,782	-	9,102,483	0.30%	\$ 113
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	0.15%	\$ 60
2013	2,050,000	0	1,327,221	0	0	3,377,221	0.10%	\$ 41

**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%	\$ 133
2006	10,005,000	261,359	9,743,641	8.34%	\$ 122
2007	8,420,000	106,705	8,313,295	6.86%	\$ 104
2008	7,940,000	596,705	7,343,295	6.02%	\$ 91
2009	6,850,000	190,244	6,659,756	5.44%	\$ 83
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
2013	2,050,000	0	2,050,000	2.11%	\$ 38

**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>	<u>2,013</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	\$ 118,740,679
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>	<u>2,560,580</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>	<u>\$ 116,180,099</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%	2.16%

Total assessed value	\$4,749,627,163
Debt limit (2.5% of total assessed value)*	118,740,679
Debt applicable to limit:	
General obligation bonds	2,050,000
Other Indebtness	<u>510,580</u>
Total net debt applicable to limit	<u>2,560,580</u>
Legal debt margin	<u>\$ 116,180,099</u>

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

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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2003	79,633	2,287,839	28,730	*	13,498	4.6%
2004	80,198	2,417,866	30,149	*	13,287	4.3%
2005	80,041	2,506,398	31,314	*	12,436	4.2%
2006	79,984	2,751,625	34,402	39.4	12,354	3.7%
2007	80,099	2,875,132	35,895	39.6	12,003	4.0%
2008	80,529	3,000,120	37,255	39.3	11,879	4.0%
2009	80,680	3,002,633	37,217	39	11,787	5.1%
2010	81,540	3,113,785	38,187	38.9	11,679	6.1%
2011	81,769	3,224,542	39,435	39	11,564	7.1%
2012	81,723	3,336,106	40,882	38.7	11,512	* 5.7%
2013	82,834	3,357,888	40,759	39	11,517	5.1%

* 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 2013 COMPARED TO FISCAL YEAR 2004**

Employer	2013			2004		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
**Malmstrom Air Force Base	4,771	1	33.44%	4,686	1	38.57%
*Benefis Health Care Center	2,695	2	18.89%	2,044	2	16.82%
*Great Falls Public School System	1,998	3	14.00%	1,417	3	11.66%
*Montana Air National Guard	1,089	4	7.63%	979	4	8.06%
*N.E.W.	555	5	3.89%	600	6	4.94%
*Wal-Mart	550	6	3.86%	480	7	3.95%
*City of Great Falls	542	7	3.80%	480	7	3.95%
*Cascade County	500	8	3.50%	500	9	4.12%
Easter Seals/Goodwill	402	9	2.82%	n/a		
*Great Falls Clinic	385	10	2.70%	663	5	5.46%
Centene Corporation	280	11	1.96%	n/a		
*Albertson's	260	12	1.82%	300	10	2.47%
*Missouri River Manor	240	13	1.68%	-	-	0.00%
Total County Employment-Principal Employers	<u>14,267</u>			<u>12,149</u>		

*Sources: Great Falls Tribune, Outlook 2013; Geat Falls Chamber of Commerce

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	2013
General government	100	103	104	103	100	110	109	107	98	86	54
Public Safety	159	156	183	185	181	170	183	158	173	163	164
Public Works	65	63	66	85	80	76	71	77	61	107	77
Public Health	76	69	73	82	82	85	83	85	81	86	66
Social and economic services	43	45	45	42	45	49	48	44	38	52	44
Housing and community development	10	10	13	12	11	11	5	5	5	5	5
Conservation of natural resources	2	2	4	4	4	6	7	3	2	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	505

*County Payroll June 30, 2013

Function	Fiscal Year										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government											
County Attorney											
Felony matters	1,032	936	655	641	606	406	517	439	518	N/A	521
Youth matters	257	267	241	241	331	243	223	192	N/A	N/A	125
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	24,019
Clerk of District Court*											
Civil cases	1,557	1,625	1,542	1,790	1,701	1,715	1,270	1,211	1081	1041	997
Family cases	980	1,023	610	664	673	691	991	964	982	888	677
Criminal cases	953	1,032	936	655	606	460	517	518	527	528	573
Probate cases	331	324	341	329	311	329	312	329	294	248	260
Juvenile cases	257	267	241	241	331	243	223	205	317	305	134
Sanity cases	10	6	33	40	39	38	38	46	40	33	33
Marriage licenses	634	691	633	609	650	594	623	666	659	677	677
Public works											
Road											
Total Road Miles	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Total Maintained Gravel Miles	1102	1102	1102	1102	1102	1102	1102	1102	1102	1102	1102
Total Maintained Asphalt Miles	198	198	198	198	198	198	198	198	198	198	198
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	866
Septic Permits	N/A	N/A	200	N/A	N/A	N/A	N/A	140	107	106	111
Public Water supply inspections	N/A	N/A	18	N/A	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	860	860
RSVP Volunteer Hours	108,939	144,368	151,526	180,610	238,822	318,789	372,778	315,995	409,885	424,491	92,078
Foster Grandparent Volunteer Hours	N/A	58,883	53,868	52,025	49,646	52,631	52,379	52,624	53,586	55,544	55,905
Meals Provided to Seniors	97,318	86,198	84,101	89,588	84,208	96,250	99,624	97,754	98,876	103,480	104,939
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	15,287
Housing and community development†											
Subdivisions	21	28	32	21	29	15	9	8	9	10	6
Certificates of survey received	71	68	68	116	90	91	73	51	54	70	49
Floodplain permits issued	21	19	9	10	9	12	30	18	14	24	12
Other permits issued	10	131	225	262	324	46	234	207	164	185	189
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	2013
Public Safety											
Station/Detention Center Bldg	1	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	2
Patrol Units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	39	35	35	35
Prisoner Transports	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	5	12	12
Public works											
Administration Building	1	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,522	1,522	1,522
Public health											
Clinic / Admin Building	1	1	1	1	1	1	1	1	1	1	1
Social and economic services											
Administration Building	-	-	-	-	-	-	-	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1	1
Admin Bldg. Bus Barn									1	1	1

N/A - information is not available

CASCADE COUNTY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through / Contract Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Pass Through Montana Department of Natural Resources and Conservation:			
Cooperative Forestry Assistance	10.664	VFA-13-070	\$ 7,250
Pass Through Montana Department of Agriculture:			
Forest Health Protection - Smith River	10.680	2011-714	8,670
Forest Health Protection - Hound Creek	10.680	2012-733	25,000
Subtotal CFDA 10.680			33,670
Pass Through Montana Department of Public Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
Woman/Infants/Children 11-12	10.557	12-07-5-21-003-0	71,440
Woman/Infants/Children 12-13	10.557	13-07-5-21-003-0	247,438
WIC Breastfeeding 11-12	10.557	12-07-5-21-033-0	4,372
WIC Breastfeeding 12-13	10.557	12-07-5-21-033-0	15,842
Subtotal CFDA 10.557			339,092
WIC Farmers' Market Nutrition Program (FMNP)	10.572	13-07-5-21-080-0	1,350
Commodity Supplemental Food Program - 2012	10.565	12-027-21005-0	5,446
Commodity Supplemental Food Program - 2013	10.565	13-027-21005-0	24,541
Subtotal CFDA 10.565			29,987
TOTAL DEPARTMENT OF AGRICULTURE			411,349
US. DEPARTMENT OF DEFENSE			
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies			
	12.610	EN0817-12-02	135,181
TOTAL DEPARTMENT OF DEFENSE			135,181

See Notes to the Schedule of Expenditures of Federal Awards

CASCADE COUNTY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through / Contract Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass through City of Great Falls CBDG:			
Community Development Block Grants/Entitlement Grants	14.218	B12-MC-30-0002	25,000
Pass through Montana Department of Commerce:			
Community Development Block Grants/State's program and Non-Entitlement Grants	14.228	MT-CDBG-11PF-01	246,546
Congressional Earmark in HUD Budget:			
Black Eagle Road	14.XXX		152,804
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			424,350
U.S. DEPARTMENT OF JUSTICE			
Pass through Montana Board of Crime Control:			
Project Safe Neighborhoods	16.609	11-001-91248	25,000
TOTAL DEPARTMENT OF JUSTICE			25,000
U.S. DEPARTMENT OF TRANSPORTATION			
Pass though Montana Department of Transportation:			
Highway Planning and Construction	20.205	STPE 7(55) UPN 7270	9,930
TOTAL DEPARTMENT OF TRANSPORTATION			9,930
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Pass through Montana Department of Environmental Quality:			
Performance Partnership Grants	66.605	DEQ514001	11,319
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97858401-1	14,258
TOTAL ENVIRONMENTAL PROTECTION AGENCY			25,577

See Notes to the Schedule of Expenditures of Federal Awards

CASCADE COUNTY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through / Contract Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass through Montana Department of Public Health and Human Services:			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers:			
Homemaker	93.044	12-22A-A008	110,042
Ombudsman/Title IIIB	93.044	12-22A-A008	104,268
Senior Center Support/ Title IIIB	93.044	12-22A-A008	111,118
SHIP/Title IIIB	93.044	12-22A-A008	46,128
Aging Administration/Title IIIB	93.044	12-22A-A008	58,637
Special Programs for the Aging_Title III, Part C_Nutrition Services			
Congregate Meals/Title IIIC	93.045	12-22A-A008	123,403
Home Delivered Meals/Title IIIC	93.045	12-22A-A008	152,708
Nutrition Services Incentive Program	93.053	12-22A-A008	42,753
Subtotal Aging Cluster			749,057
National Family Caregiver Support, Title III, Part E	93.052	12-22A-A008	65,185
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects			
ADRC 11-12	93.048	10-22A-ADRC8	38,497
ADRC 12-13	93.048	13-22-105-0800	995
SMP - Expansion	93.048		7,582
SMP - Counties	93.048		5,748
Subtotal CFDA 93.048			52,822
Medicare Enrollment Assistance Program	93.071	11-22A-MIPPA8	4,255
Public Health Emergency Preparedness	93.069	13-07-6-11-008-0	90,235
Preventive Health and Health Services Block Grant	93.991	11-07-4-11-042-0	1,439
Immunization Cooperative Agreements			
Immunization Project 11-12	93.268	12-07-4-31-106-0	14,421
Immunization Project 12-13	93.268	13-07-4-31-106-0	14,421
Subtotal CFDA 93.268			28,842

See Notes to the Schedule of Expenditures of Federal Awards

CASCADE COUNTY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through / Contract Number	Federal Expenditures
Alcohol Research Programs	93.273		95,293
Centers for Disease Control and Prevention_ Investigations and Technical Assistance			
NAPA	93.283	13-07-3-01-091-0	15,000
ACHIEVE	93.283	13-07-3-01-091-0	7,189
Montana Cancer Control	93.283	13-007-301-002-0	137,080
Subtotal CFDA 93.283			<u>159,269</u>
HIV Prevention Activities_Health Department Based			
Aids/HIV 11-12	93.940	12-07-4-51-004-0	14,772
Aids/HIV 12-13	93.940	13-07-4-51-004-0	14,033
Subtotal CFDA 93.940			<u>28,805</u>
Maternal and Child Health Services Block Grant	93.994	13-07-5-01-007-0	96,299
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	13-07-5-31-023-0	110,500
Health Improvement Program	93.XXX		321,893
Pass through Yellowstone County/Riverstone Health: Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		30,649
Consolidated Health Centers (Direct)			
HRSA Grant (May 30 end fy)	93.224	13-3981160	480,827
HRSA Grant (June 1 fy start)	93.224	13-3981160	32,895
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program (Direct)			
HRSA Grant (May 30 end fy)	93.527	13-398160C	289,831
HRSA Grant (June 1 fy start)	93.527	13-398160C	43,558
Subtotal Health Centers Cluster			<u>847,111</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,681,654</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Retired and Senior Volunteer Program	94.002	12SRPMT012	107,628
Foster Grandparent Program	94.011	12SFPMT0005	209,324

See Notes to the Schedule of Expenditures of Federal Awards

CASCADE COUNTY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through / Contract Number	Federal Expenditures
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			316,952
WHITE HOUSE OFFICE OF NATIONAL DRUG CONTROL POLICY			
High Intensity Drug Trafficking Areas	95.001	G12RM00039A	205,178
TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY			205,178
U.S. DEPARTMENT OF HOMELAND SECURITY			
Emergency Management Performance Grants	97.042	EMW2011-EP 00035	75,379
TOTAL DEPARTMENT OF HOMELAND SECURITY			75,379
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 4,310,550

See Notes to the Schedule of Expenditures of Federal Awards

CASCADE COUNTY

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2013

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Cascade County under programs of the federal government for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Cascade County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Cascade County.

Note 2 - Summary of Significant Accounting Policies

Certain expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Others are reported at the total grant revenue received as the related expenditures are not separately identifiable. Finally certain federal awards have been commingled with other sources and are not distinguishable. In those instances the total commingled source has been reported as the expenditure. All expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3 - Subrecipients

Of the federal expenditures presented in the schedule, the County provided no awards to subrecipients.

Note 4 - Outstanding Federal Loans

The County has no federal loan obligations as of June 30, 2013.

**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**

INDEPENDENT AUDITORS' REPORT

**Board of County Commissioners
Cascade County
Great Falls, Montana**

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information Cascade County (the "County"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Cascade County's basic financial statements, and have issued our report thereon dated October 19, 2015. The reports on the governmental activities and the aggregate remaining fund information were modified because of a GAAP departure related to loss recognition in the wrong accounting period; as well as scope limitations related to sufficient accounting records related to taxes receivable and the Tax Deed Land fund.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cascade County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies 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 reasonable possibility that a material misstatement of the County'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 as items 2013-001 to 2013-009 to be material weaknesses.

**Cascade County
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***

A *significant deficiency* is a 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 as items 2013-010 and 2013-012 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2013-010 to 2013-012.

County's Response to Finding

Cascade County's responses to the findings identified in our audit are described in the accompanying corrective action plan. We did not audit Cascade County's responses and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JOSEPH EVE
Certified Public Accountants

**Great Falls, Montana
October 19, 2015**

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITORS' REPORT

**Board of County Commissioners
Cascade County
Great Falls, Montana**

Report on Compliance for Each Major Federal Program

We have audited Cascade County's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal programs for the year ended June 30, 2013. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the County'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of 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, 2013.

**Cascade County
Report on Compliance for
Each Major Federal Program
and Report on Internal
Control over Compliance
Required by OMB Circular
A-133**

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2013-013. Our opinion on each major federal program is not modified with respect to these matters.

Cascade County's response to the noncompliance finding identified in our audit is described in the accompanying corrective action plan. Cascade County response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 the County'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.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2013-013.

Cascade County's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. Cascade County response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

**Cascade County
Report on Compliance for
Each Major Federal Program
and Report on Internal
Control over Compliance
Required by OMB Circular
A-133**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*JOSEPH EVE
Certified Public Accountants*

**Great Falls, Montana
October 19, 2015**

CASCADE COUNTY

Schedule of Findings and Questioned Costs

June 30, 2013

1. Summary of Auditors' Results
Financial Statements

Type of auditors' report issued: Qualified Governmental Activities and
Unmodified Aggregate Remaining Fund Information
Business-Type Activities and Major Funds

Internal control over financial reporting:

- Material weakness(es) identified? [X] Yes [] No
Significant deficiency(ies) identified? [X] Yes [] None Reported
Noncompliance material to financial statements noted? [] Yes [X] No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? [] Yes [X] No
Significant deficiency(ies) identified? [X] Yes [] None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? [X] Yes [] No

Identification of major programs

Table with 2 columns: CFDA Number(s) and Federal Program or Cluster. Rows include 10.557, 93.044 / 93.045 / 93.053, 93.224 / 93.527, and 93.XXX.

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? [] Yes [X] No

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. Audit Findings in Relation to Financial Statements

2013-001 Prior period adjustments

Criteria or Specific Requirement: United States audit standards AU-C Section 265.A11 identify the restatement of previously issued financial statements to reflect the correction of a material misstatement due to error as an indicator of a material weakness in internal control.

Condition: Internal controls were not effective over account reconciliations for several areas necessitating the County to restate beginning fund balance / net position to correct prior year misstatements.

Context: Corrections to beginning fund balance / net position resulted from: (1) understatement of cash in governmental funds of \$151,981, (2) understatement of cash in private purpose trust funds of \$42,812, (3) interfund loan incorrectly treated as long term debt of \$456,417, (4) overstatement of a loan receivable of \$2,007, (5) understatement of accounts receivable in the Health Clinic of \$568,175, (6) a net understatement of capital assets of \$52,492 and \$79,326 in the proprietary and governmental activities, respectively, (7) an internal balance of \$69,719 was overstated in the governmental activities and understated in the business-type activities, (8) and accounts payable was overstated in the governmental activities by \$7,511.

Effect: The previously issued 2012 audited financial statements were misstated.

Cause: The County did not assign priority to ensuring effective internal controls were in place certain for account reconciliations.

Auditors' Recommendations: We recommend the County implement internal controls to ensure account reconciliations are performed timely and are accurate.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. **Audit Findings in Relation to Financial Statements - Continued**

2013-002 **Taxes receivable**

Criteria or Specific Requirement: Internal controls should be in place to ensure all taxes receivable are properly recorded.

Condition: Internal controls are not in place to ensure all recorded taxes receivable are viable and supported. More specifically we noted the following issues:

- We noted significant differences in taxes receivable between the amounts reported in the financial statements related to fiscal year 2000 and prior and the underlying accounting records. The bulk of these differences appear to be related to fiduciary funds.
- We noted a lack of detail in taxes receivable related to special assessments. These differences relate to non-major debt service funds.

Context: We requested detailed records for all taxes receivable. Differences were noted in most tax years and types. The 2000 and prior taxes receivable has a balance of \$191,679 as shown in the financial statements, with underlying accounting records supporting a balance of \$296,630. Special assessment receivables have a balance of \$275,250 with no records to support the amount receivable from specific taxpayers.

Effect: The County has potentially misstated taxes receivable.

Cause: The County has not assigned priority to the implementation of internal controls that would ensure taxes receivable are properly stated.

Auditors' Recommendations: The County should reconcile/adjust all taxes receivable currently recorded to underlying records and develop internal controls to ensure all future taxes receivable balances are reconciled and supported.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. Audit Findings in Relation to Financial Statements - Continued

2013-003 Uncollectible taxes receivable

Criteria or Specific Requirement: GASB Cod. sec. P70.106 states "Property taxes receivable that are susceptible to accrual should be recognized in the accounts, reduced by an allowance for uncollectible taxes receivable."

Condition: Internal controls are not in place to ensure property taxes are accounted for correctly. The proper treatment requires property tax revenue to be reduced by an allowance at the time the property tax receivable is recorded. The County did not initially record an allowance (the property tax revenue was equal to the property tax receivable amount).

Context: We reviewed the County's accounting treatment for property taxes.

Effect: The County had overstated property tax revenue and understated an allowance for uncollectible taxes before correcting the error.

Cause: The County has not given priority to the implementation of internal controls that would ensure property taxes are accounted for correctly.

Auditors' Recommendations: The County should develop and implement internal controls to correctly record property taxes.

2013-004 Loss related to allowance for doubtful accounts

Criteria or Specific Requirement: Internal controls should be in place to ensure all transactions and events have been recorded in the correct accounting period.

Condition: The County restated and corrected beginning fund balance related to the Health Clinic's accounts receivable. A loss and related allowance for doubtful accounts related to these receivables was recognized entirely in fiscal year 2013. However, this loss and related allowance does not relate exclusively to fiscal year 2013. A portion of the loss relates to prior fiscal year receivables and should have been recognized in restated beginning fund balance.

Context: We requested and reviewed supporting documentation for the \$643,870 of Health Clinic accounts receivable and the \$402,444 of related allowance for doubtful accounts.

Effect: Beginning fund balance and current year losses recognized for allowance for doubtful accounts were misstated.

Cause: The County has not given priority to the implementation of internal controls that would ensure all transactions and events have been recorded in the correct accounting period.

Auditors' Recommendations: The County should implement internal controls to ensure all transactions and events have been recorded in the correct accounting period.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. Audit Findings in Relation to Financial Statements - Continued

2013-005 Capital Asset records

Criteria or Specific Requirement: Governmental Accounting Standards Board (GASB) statement number 34, paragraph 117, requires disclosure of beginning and end of year capital asset balances, with accumulated depreciation presented separately from historical cost, along with capital acquisitions, sales or other dispositions, and current-period depreciation expense. A system of internal controls should be in place to provide for evidence of compliance with GASB 34.

Condition: Internal controls are not in place to ensure adequate records are maintained to provide evidence for capital asset disclosures. More specifically the additions, deletions, adjustments/transfers were not all initially reconciled to the underlying accounting records.

Context: We reviewed capital asset records and attempted to agree additions, deletions and adjustments/transfers information to the underlying accounting records.

Effect: The additions, deletions, and adjustments/transfers disclosures related to capital assets were misstated before corrections were made.

Cause: The County has not assigned priority to the implementation of internal controls over maintenance of capital asset records.

Auditors' Recommendations: The County should reconcile capital asset additions, deletions, and adjustments/transfers to the underlying accounting records and implement internal controls that ensure accounting records are maintained for changes in capital asset amounts.

2013-006 Preparation of the Schedule of Expenditures of Federal Awards

Criteria or Specific Requirement: OMB Circular A-133 subpart C, section 310(b) requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. Internal controls should be in place to allow for the preparation of the SEFA in a timely manner.

Condition: Adequate internal controls were not in place over the preparation of the SEFA. More specifically a final SEFA was not provided for audit until the week of March 9, 2015, more than 20 months after fiscal year end.

Context: We requested, received, and audited various versions of the SEFA from January 2014 to March 2015.

Effect: Without a timely and accurately prepared SEFA, management could potentially misreport federal expenditures.

Cause: The County has not given priority to the implementation of controls over the timely preparation of an accurate SEFA.

Auditors' Recommendations: We recommend the County implement internal controls to ensure the timely preparation of an accurate SEFA.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. Audit Findings in Relation to Financial Statements - Continued

2013-007 Additional unreconciled accounts

Criteria or Specific Requirement: Internal controls should be in place to ensure reconciliations of all account balances are performed within a reasonable amount of time and are accurate.

Condition: Internal controls were not properly designed to ensure all account balances were reconciled in a timely manner or were accurate. More specifically we noted the following:

- Cash: Several bank accounts were not included in the County's June 30, 2013 cash reconciliation. Additionally cash recorded in the accounting records did not agree to underlying cash reconciliations for "off-system" checking accounts (those outside the main County bank account).
- Accounts payable: Several unrecorded liabilities were noted during the audit (immaterial for adjustment). Additionally, an accounts payable listing is not maintained.
- Other Post Employment Benefits (OPEB): The County did not have the net OPEB obligation recorded. Additionally, the initial entry to record the liability was incorrect.

Context:

- We requested cash in bank reconciliations and supporting documentation.
- We tested a sample of forty-one payments made after the fiscal year-end and evaluated when the corresponding liability was incurred. We noted unrecorded liabilities in seven instances (17%) totaling \$13,299. We also requested an accounts payable listing.
- We requested the actuarial valuation related to post employment benefits other than pensions and compared to the County's accounting records.

Effect: Without performing timely and accurate account reconciliations, information provided to management may not be accurate. Also, the probability that fraud or material errors could occur and go undetected, greatly increases.

Cause: The County has not assigned priority to the implementation of internal controls over timely and accurate account reconciliations for the accounts mentioned above.

Auditors' Recommendations: The County should develop internal controls to ensure all accounts are properly reconciled and we recommend the County hire or contract qualified personnel to ensure these controls are properly implemented.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. Audit Findings in Relation to Financial Statements - Continued

2013-008 External investment pool

Criteria or Specific Requirement: GASB Statement 31, paragraph 22 defines an External Investment Pool as "An arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio; one or more of the participants is not part of the sponsor's reporting entity." Additionally, GASB Statement 34 requires that a fiduciary investment trust fund be used to report the external portion of investment pools reported by the sponsoring government.

Condition: Internal controls are not implemented to provide for compliance with external investment pool reporting requirements. This is evidenced by the County not initially reporting an external investment pool for the external portion of the investment pool.

Context: The County has moneys of separate legal entities that it invests in an investment portfolio. The County reports a total of \$27,652,603 of cash and investments with \$8,280,079 belonging to the County and \$19,372,524 belonging to separate legal entities (reported in fiduciary funds). The County holds investments of \$17,311,902 with \$16,311,902 held in the Montana State Short-Term Investment Pool and \$1,000,000 held in Federal Farm Credit Bank notes.

Effect: The County's financial statements were materially misstated before corrections were made.

Cause: The County has not assigned priority to the implementation of an internal control over the correct accounting and reporting of external investment pools.

Auditors' Recommendations: We recommend the County implement an internal control which allows them to specifically track and report the external and internal portions of the investment pool.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. Audit Findings in Relation to Financial Statements - Continued

2013-009 Unsupported fiduciary fund

Criteria or Specific Requirement: Internal controls should be in place that would ensure accounting records are maintained for all accounts.

Condition: We noted no support was maintained for the Tax Deed Land fund. The unsupported amounts included \$38,640 in contracts receivable, \$9,748 in interest receivable and \$48,388 in land.

Context: We requested supporting documentation for the accounts in the Tax Deed Land fund.

Effect: The balances in the Tax Deed Land fund could potentially be misstated.

Cause: The County has not assigned priority to the implementation of internal controls that would ensure accounting records are maintained for the Tax Deed Land Fund.

Auditors' Recommendations: The County should assess the accounts in the Tax Deed Land fund for propriety and implement internal controls to ensure adequate accounting records are maintained going forward.

2013-010 Annual financial report

Criteria or Specific Requirement: The Montana Code Annotated (MCA) 2-7-503 & 7-6-611(2) require an annual financial report to be completed within 6 months of the end of the reporting period.

Condition: The County did not complete, within 6 months after June 30, 2013, its annual financial report.

Context: We tested compliance with certain requirements as stated in the MCA.

Effect: The County is not in compliance with MCA 2-7-503 & 7-6-611(2).

Cause: The County did not have their accounting records reconciled and ready for reporting by the specified deadline.

Auditors' Recommendations: We recommend the County obtain the necessary resources to allow for completion of the annual financial report on a timely basis.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. **Audit Findings in Relation to Financial Statements - Continued**

2013-011

Covenants to use Revolving Fund

Criteria or Specific Requirement: Montana Department of Commerce County INTERCAP Loan Program requires that County funds must secure the RID with a pledge to levy for and maintain their revolving fund to the maximum amount permitted by law. Montana Code Annotated (MCA) 7-12-2185(1) states "In connection with the issuance of rural improvement bonds or warrants, the board of county commissioners may undertake and agree: (c) to retain in the revolving fund a balance up to 10% of the then-outstanding rural improvement district bonds and warrants secured by the revolving fund".

Condition: The County did not maintain the required revolving fund balances.

Context: We tested compliance with certain requirements as stated in the MCA and compared the balance in the County's RID debt service accounts to 10% of the outstanding RID INTERCAP loan balances as of June 30, 2013.

Effect: The County is not in compliance with MCA 7-12-2185 and has excess funds in two of the three RID debt service revolving funds.

Cause: County personnel in charge of maintaining the RID debt service accounts were not aware of the MCA requirement.

Auditors' Recommendations: We recommend the County train personnel on the requirements of MCA and develop/implement controls to ensure compliance. The County should perform an annual evaluation of the status of each RID debt service account.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

2. Audit Findings in Relation to Financial Statements - Continued

2013-012 Improvement District Maintenance Fund

Criteria or Specific Requirement: Montana Code Annotated (MCA) 7-12-2162 states "such fund shall be used to defray the expense of maintenance, preservation, or repair of said improvements and for no other purpose". GASB Cod. sec 1300.105 states "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes".

Condition: The County utilized \$5,750 of the Flood/Gannon maintenance fund to pay an additional principal payment on the RID INTERCAP loan.

Context: We tested compliance with certain requirements as stated in the MCA and reviewed the payment activity of the loan throughout the fiscal year.

Effect: The County is not in compliance with MCA 7-12-2162 and has misused special revenue fund sources.

Cause: County personnel were not aware of the maintenance fund requirements as stated in the MCA. The County does not have adequate internal controls that would ensure proper use of special revenue fund sources.

Auditors' Recommendations: We recommend the County train personnel on the requirements of MCA and develop and implement controls to ensure compliance with both MCA and GASB.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2013

3. **Audit Findings and Questioned Costs in Relation to Federal Awards**

2013-013 **Allowable cost principles over payroll**

Federal program information:

Funding agency: Department of Health and Human Services
Title: Health Center Cluster, Aging Cluster
CFDA number: 93.224, 93.527, 93.044, 93.045, 93.053
Award year and number: 13-3981160, 13-398160C, 12-22A-A008

Criteria or Specific Requirement: As required by Part 8.h(3) from A-87 (Attachment B), "Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

Condition: There is a lack of internal control over allowable cost principles. This is evidenced by the County's lack of semiannual payroll certifications.

Context: We performed walk-throughs of the payroll process and tested 60 individual major program transactions as part of our audit procedures. Sixteen employees were missing required payroll certifications.

Questioned Costs: None

Effect: The County is not in compliance with allowable cost principles pertaining to payroll.

Cause: The County has not assigned priority to the implementation of internal controls for payroll costs across multiple federal programs.

Auditors' Recommendations: We recommend that the County develop, implement, and document consistent County-wide internal controls for payroll certifications.



CLERK AND RECORDER/AUDITOR

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CASCADE COUNTY

Corrective Action Plan

2013-001 PRIOR PERIOD ADJUSTMENTS

Management Response: The County has taken steps to implement more internal controls. Management will ensure account reconciliations are performed timely and accurately.

2013- 002 TAXES RECEIVABLE

Management Response: The County has implemented new internal controls to monitor and reconcile all tax receivable accounts on a regular basis.

2013-003 UNCOLLECTIBLE TAXES RECEIVABLE

Management Response: The County did set up a 2% allowance for uncollectible taxes receivable for 2013.. The county will implement internal controls to correctly record property taxes. Property taxes are 100% secured by the property.

2013-004 LOSS RELATED TO ALLOWANCE FOR DOUBTFUL ACCOUNTS

Management Response: The Health Clinic will establish an internal control process and an allowance will be made monthly to ensure expense has been recorded in the correct accounting period. This allowance process will be made part of the month end closing process.

2013-005 CAPITAL ASSET RECORDS

Management Response: A process has been established to add a reconciliation worksheet along with the Capital Asset system to provide a more detailed reconciliation.

2013-006 PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Management Response: A process has been implemented to complete this in a timely fashion. The county has established a worksheet to assist in providing a timely and accurate presentation of the SEFA.

2013-007 ADDITIONAL UNRECONCILED ACCOUNTS

Management Response: New management has been hired in the accounting office. Processes are being implemented to do timely reconciliations of all accounts and determine what areas need additional training.

2013-008 EXTERNAL INVESTMENT POOL

Management Response: The County has implemented an internal control process which specifically tracks and records the external and internal portions of the investment pool. Consideration has been taken into account for the adjustment to market value.

2013-009 UNSUPPORTED FIDUCIARY FUND

Management Response: This fund was established for property the county has taken a tax deed on and has not been able to sell as of end of 2013. Processes will be established to reconcile this account.

2013-010 ANNUAL FINANCIAL REPORT

Management Response: Due to extenuating circumstances, including the untimely passing of several of the County's key financial personnel this report is being issued past the six-month time period. New accounting staff has been hired and this is being rectified and reports will be issued in a more timely fashion.

2013-011 COVENANTS TO USE REVOLVING FUND

Management Response: Management has taken auditor's recommendation and personnel have been trained on the requirements of the MCA and controls have been established to ensure compliance in future years.

2013-012 IMPROVEMENT DISTRICT MAINTENANCE FUND

Management Response: Management has taken auditor's recommendation and County personnel have been trained on this oversight.

2013-013 ALLOWABLE COST PRINCIPLE OVER PAYROLL

Management Response: The County has revised the Time & Effort Reporting Policy to include language on the two types of effort reporting utilized by the County, logging and certification. The revision further cleans up language to establish that there will be regular reviews of the logs and payroll to ensure that only allowed costs are being charged to federal grant projects as well as establishes sanctions for failure to follow the policy. These reviews will be done at minimum semi-annually by the Commissioner's Grant Coordinator.



Commission Chairperson

10/19/2015
Date

CASCADE COUNTY

Summary Schedule of Prior Year Federal Audit Findings

June 30, 2013

There were no prior year federal audit findings.