



J O S E P H E V E

CASCADE COUNTY

Comprehensive Annual Financial Report
Year Ended June 30, 2014



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CASCADE COUNTY

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CASCADE COUNTY

Board of County Commissioners

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April 6, 2016

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, 2014. 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 an explanation, due to untimely passing of three key County Employees - Chief Fiscal Officer, Accounting Supervisor, and Aging Services Director – and coupled with the dismissal/resignation of two additional Department Directors and the contracted services with a new accounting firm, Cascade County has literally been in a state of flux for three years. To complicate the situation further, a new Chief Fiscal Officer was hired in December 2013 and separated from service in spring 2015, with less than eighteen months service. The accounting staff's knowledge of the audit process has advanced considerably and the FY 2014 audit has progressed much more quickly than the FY 2013 audit. Cascade County anticipates accelerating the pace for completion of the FY 2015 audit even further.

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, 2014, 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 four qualified opinions in the *Governmental Activities*, *General Fund*, *Road*, *Public Safety*, and *Aggregate Remaining Fund Information* on Cascade County's financial statements for the fiscal year ending June 30, 2014, 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 was 82,344, as of July 1, 2014. 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 2014. 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

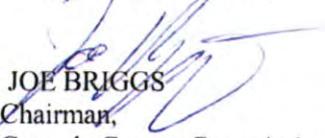
business growth in the area due to the proximity of Cascade County to both the Bakken oil fields in Eastern Montana as well as the Oilsands and related industries in Alberta. Some of the industrial growth, however, is in Tax Increment Financing (TIF) districts, therefore the added taxable values of the 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.

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,



JOE BRIGGS
Chairman,
Cascade County Commission



RINA FONTANA-MOORE
Clerk-Recorder

CASCADE COUNTY

ELECTED OFFICIALS

June 30, 2014

<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, 2014, 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	Qualified
Road	Qualified
Public Safety	Qualified
Health Clinic	Unmodified
ExpoPark	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for Qualified Opinion on the Governmental Activities, Major Governmental Funds, and the Aggregate Remaining Fund Information

The \$4,272,271 of protested taxes receivable recorded in the governmental funds and the related cash recorded in the protested tax fund appear to be understated by a material amount. The County could not fully reconcile differences between the accounting records, a manually prepared protested tax listing, and the tax software used to track protested taxes. The County has indicated some of the differences are due to payments made to the state for protested taxes, however, adequate evidence to support the cash paid to state related to protested taxes could not be provided. Because of this, a quantification of the misstatement is not possible.

The County has excluded material amounts in the Road fund materials and supplies inventory in the accompanying statement of net position and balance sheet. In our opinion, accounting principles generally accepted in the United States of America require that significant amounts of inventory be reported at year end. Quantification of the effects is not practical because the inventory count was done three months prior to year end and roll forward to year end balances was not possible.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on the Governmental Activities, Major Governmental Funds, and the Aggregate Remaining Fund Information " paragraphs, the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities, major Governmental Funds, and the Aggregate Remaining Fund Information of Cascade County, Montana, as of June 30, 2014, 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.

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, Health Clinic Fund and ExpoPark Fund of Cascade County, Montana, as of June 30, 2014, 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 69, and 70 through 72, 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.

**Cascade County
Independent Auditors' Report**

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 is 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2016 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
April 6, 2016**

Management's Discussion and Analysis

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2014

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, 2014. 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 \$52,726,854 (*net position*). Of this amount, \$3,003,181 (*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 \$48,117,897. Approximately 12% percent of this total amount, \$5,426,346 is *available for spending* at the government's discretion (*unrestricted net positions*).
- At the end of the current fiscal year, fund balance for the general fund was \$3,726,531.

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 positions* 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 22-23 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, 2014

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 26-29 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. In June 2013, the County move the Health Clinic from a governmental fund to an enterprise fund. *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 31-38 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 39-40 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 page 40 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 69-72.

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 73-243 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 \$52,726,854 at the close of the most recent fiscal year.

The largest portion of Cascade County's net position (87 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, 2014**

CASCADE COUNTY NET POSITION						
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	14,115,093	\$ 14,441,614	\$ (2,090,457)	\$ (1,826,323)	\$ 12,024,636	\$ 12,615,291
Capital assets	42,161,417	40,555,934	7,530,848	7,530,848	49,692,265	48,086,782
Total Assets	56,276,510	54,997,548	5,440,391	5,704,525	61,716,901	60,702,073
Long Term Liabilities Outstanding	6,557,750	6,447,066	279,750	82,852	6,837,500	6,529,918
Other Liabilities	1,600,863	1,846,245	551,684	354,435	2,152,547	2,200,680
Total Liabilities:	8,158,613	8,293,311	831,434	437,287	8,990,047	8,730,598
Net Assets						
Invested in capital assets net of related debt	38,721,829	37,178,713	7,032,122	7,530,848	45,753,951	44,709,561
Restricted:	3,969,722	3,063,801	0	0	3,969,722	3,063,801
Unrestricted	5,426,346	6,461,723	(2,423,165)	(2,263,610)	3,003,181	4,198,113
Total Net Assets:	\$ 48,117,897	\$ 46,704,237	\$ 4,608,957	\$ 5,267,238	\$ 52,726,854	\$ 51,971,475

- 12 % 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, 2014

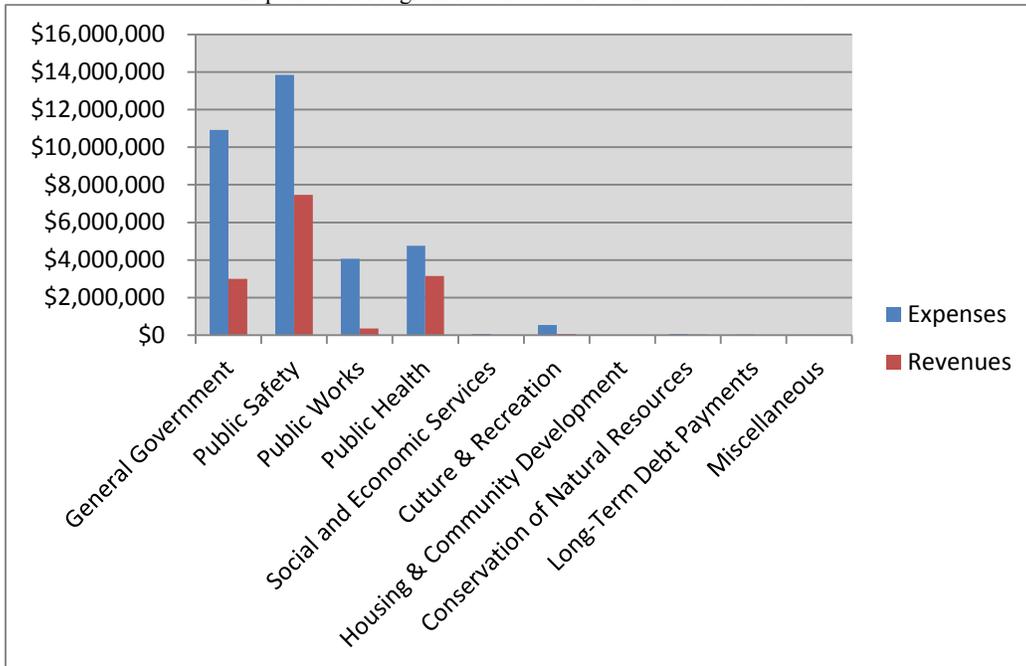
CASCADE COUNTY'S CHANGES IN NET POSITION

	Governmental		Business-Type		Total	
	Activities		Activities			
	2,014	2,013	2,014	2,013	2,014	2,013
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,680,174	\$ 9,217,318	\$ 6,413,122	\$ 2,860,003	\$ 15,093,296	\$ 12,077,321
Operating Grants and Contributions	5,428,859	7,861,755	-	-	5,428,859	7,861,755
Capital Grants and Contributions	6,564	308,109	-	-	6,564	308,109
General Revenues:						
Property Taxes	21,787,859	22,116,490			21,787,859	22,116,490
Other	706,470	951,754	74	\$ 1,501,670	706,544	2,453,424
Total Revenues	<u>36,609,926</u>	<u>40,455,426</u>	<u>6,413,196</u>	<u>4,361,673</u>	<u>43,023,122</u>	<u>44,817,099</u>
Expenses:						
General Government	10,913,505	10,321,237			10,913,505	10,321,237
Public Safety	13,851,915	12,992,226			13,851,915	12,992,226
Public works	4,060,271	3,967,408			4,060,271	3,967,408
Public health	4,755,615	8,430,925			4,755,615	8,430,925
Social and economic services	72,135	309,974			72,135	309,974
Culture and recreation	539,373	523,232			539,373	523,232
Housing and community development					-	-
Conservation of natural resources	68,443	24,080			68,443	24,080
Interest on long-term debt	42,022	71,450			42,022	71,450
Unallocated depreciation	4,716	12,778			4,716	12,778
Montana Expo Park			4,162,377	4,646,487	4,162,377	4,646,487
Solid Waste			983,782	949,596	983,782	949,596
Water Operating			47,509	62,563	47,509	62,563
Community Health			2,879,179	-	2,879,179	-
Total Expenses	<u>34,307,995</u>	<u>36,653,310</u>	<u>8,072,847</u>	<u>5,658,646</u>	<u>42,380,842</u>	<u>42,311,956</u>
Change in Net Position Before Transfers	2,301,931	3,802,116	(1,659,651)	(1,296,973)	642,280	2,505,143
Transfers (includes contribution of fixed assets)	(693,383)	(919,698)	959,999	772,535	266,616	(147,163)
Change in Net Position	<u>1,608,548</u>	<u>2,882,418</u>	<u>(699,652)</u>	<u>(524,438)</u>	<u>908,896</u>	<u>2,357,980</u>
Net Position beginning of year	46,662,866	43,086,552	5,308,609	5,669,465	51,971,475	48,756,017
Prior Period Adjustment	(153,517)	735,267		122,211	(153,517)	857,478
Net Position beginning of year, restated	<u>46,509,349</u>	<u>43,821,819</u>	<u>5,308,609</u>	<u>5,791,676</u>	<u>51,817,958</u>	<u>49,613,495</u>
Net Position end of year	<u>\$ 48,117,897</u>	<u>\$ 46,704,237</u>	<u>\$ 4,608,957</u>	<u>\$ 5,267,238</u>	<u>\$ 52,726,854</u>	<u>\$ 51,971,475</u>

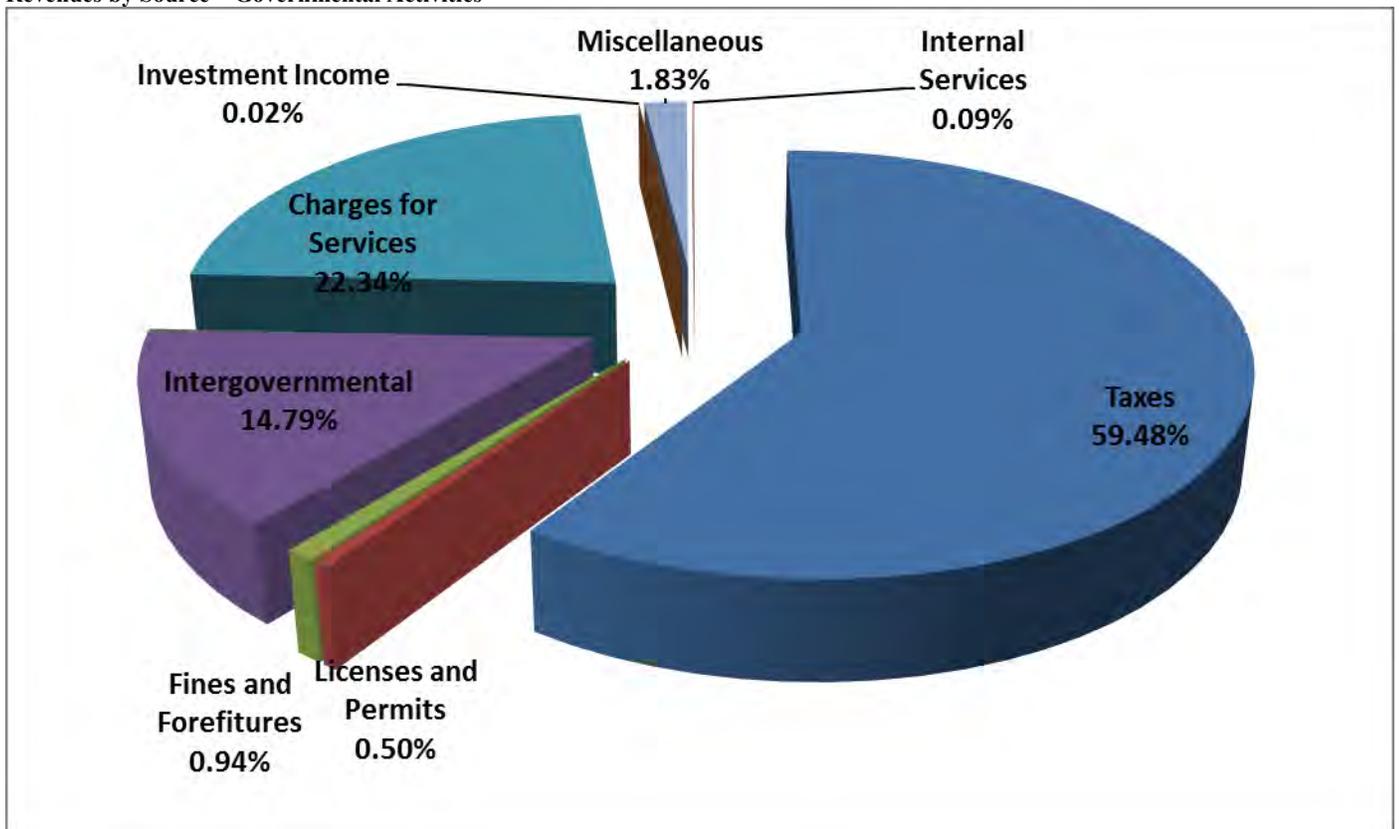
Governmental activities: Governmental activities increased Cascade County's net position by \$2,301,931 before transfers.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2014

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



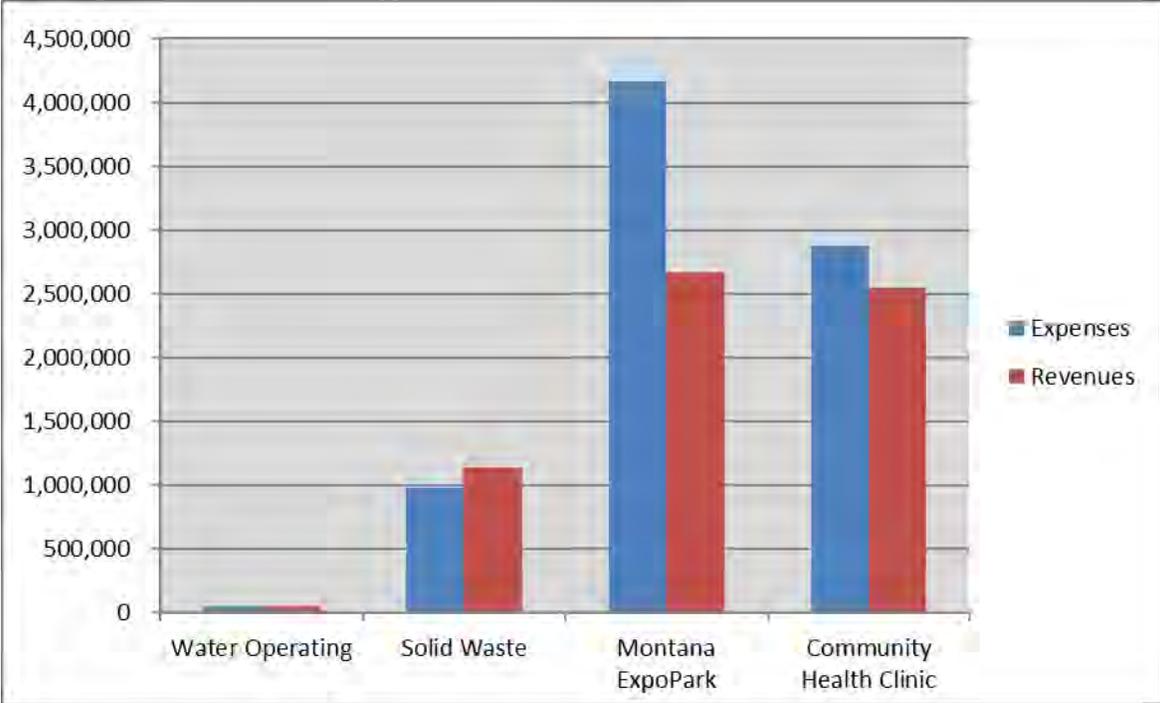
For the most part increases in expenses closely paralleled inflation and growth in the demand for services.

Cascade County experienced an increase in Net Position of \$908,896 for the fiscal year.

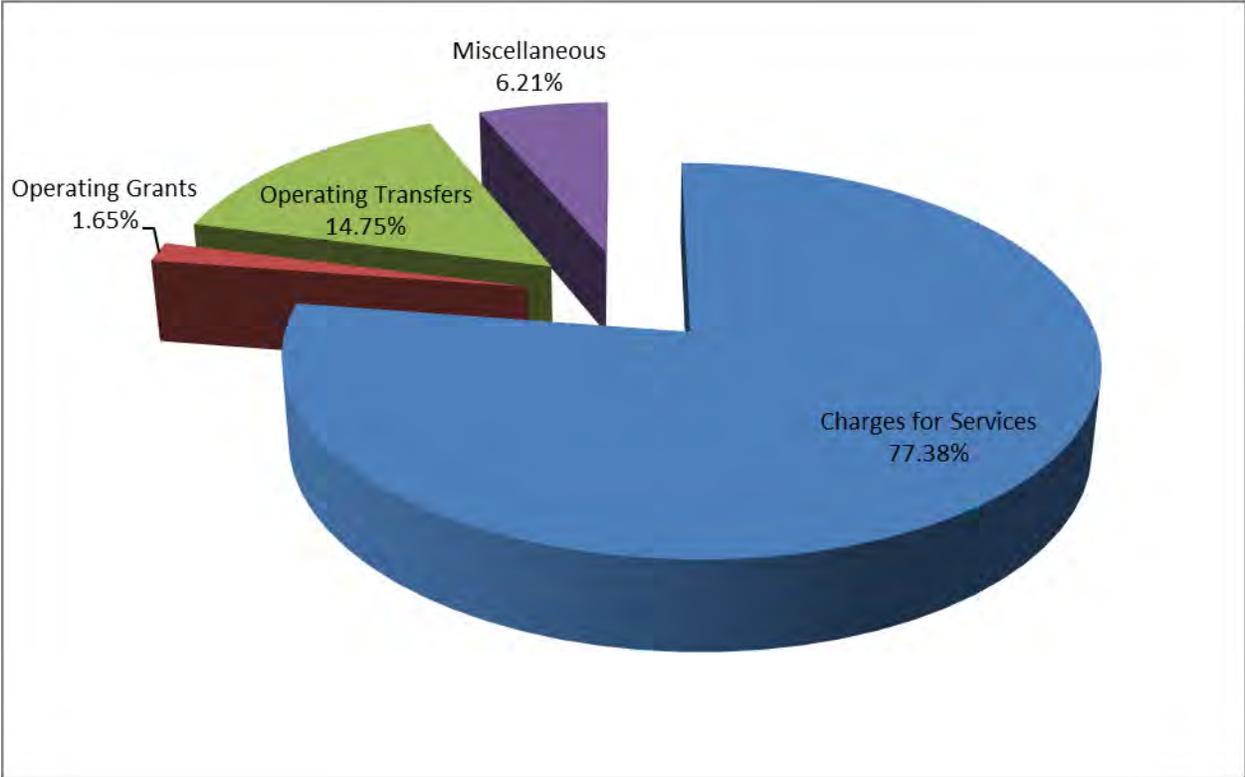
- The Montana Expo Park had a loss before transfers of \$1,497,620.
- The Community Health Clinic had a loss before transfers of \$327,511.

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2014**

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.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2014

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 \$9,465,647. The County's fund balances were classified as follows:

- Restricted - \$1,687,254 (18.0%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - \$4,744,388 (50.0%) 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 – \$1,661,356 (17%) consists of reserves that were appropriated for the fiscal year 2013 budget and reserves in special revenue, debt service, and capital improvement funds.
- Unassigned – \$1,372,649 (15%) 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 \$3,726,531. This consisted of \$1,618,323 committed reserves and \$2,108,208 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 54 percent of the total general fund expenditures and other financing uses for FY 2014.

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 \$391,415. 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) and unrestricted net position of the Community Health Clinic at the end of year amounted to (257,086).

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2014, amounts to \$47,225,381 (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 6 on pages 56-58 of this report.

CASCADE COUNTY CAPITAL ASSETS						
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
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	1,447,805			1,447,806	1,283,648
Buildings	30,691,841	30,704,578	10,611,764	10,599,027	41,303,605	41,284,031
Improvements other than buildings	194,388	200,375	4,394,463	4,382,886	4,588,851	4,545,267
Machinery and equipment	7,691,446	9,413,027	1,868,764	1,750,298	9,560,210	11,171,392
Infrastructure	27,497,400	26,041,447			26,041,447	23,815,223
Less accumulated depreciation	(31,177,160)	(31,329,618)	(9,927,550)	(9,286,044)	(41,104,710)	(39,626,243)
Total Capital Assets	40,193,259	40,325,153	7,032,122	7,530,848	45,769,429	46,405,538

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2014**

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$1,380,000. All comprises of debt backed by the full faith and credit of the County. In addition, the County had \$1,927,558 in loans; \$2,273,334 in compensated absences and \$789,803 in OPEB liability.

CASCADE COUNTY OUTSTANDING DEBT						
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	1,380,000	2,050,000			1,380,000	2,050,000
Loans	234,575	345,322	1,692,983.00	816,640	1,927,558	1,161,962
Special Assesment Debt with Government Commitment	132,030	165,259			132,030	165,259
Total Debt	1,746,605	2,395,322	1,692,983	816,640	3,439,588	3,377,221

At year-end the ExpoPark had an outstanding balance of \$1,101,258 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 7 on pages 58-60 of this report.

Economic Factors and Next Year's Budgets and Rates

- The non-seasonally adjusted unemployment rate for Cascade County in June 2014 was 4.3%, which is 1.4% less when compared to June 2013. The unemployment rate for the State of Montana in June 2014 was 4.2%
- 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.

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, 2014

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 7,554,058	\$ 586,138	\$ 8,140,196
Loans receivable	183,093		183,093
Accounts receivable	1,248,044	320,402	1,568,446
Taxes/assessments receivable	2,282,468	242,364	2,524,832
Inventory	77,982	12,597	90,579
Internal balances	1,539,467	(1,523,251)	16,216
Internal advances	1,229,981	(1,229,981)	
Capital assets not being depreciated	5,295,344	84,681	5,380,025
Capital assets, net	<u>36,866,073</u>	<u>6,947,441</u>	<u>43,813,514</u>
Total assets	<u>56,276,510</u>	<u>5,440,391</u>	<u>61,716,901</u>
Liabilities			
Accounts payable	1,565,348	253,510	1,818,858
Accrued liabilities	2,518	9,911	12,429
Refundable deposits		288,263	288,263
Bond premium	32,997		32,997
Long-term liabilities:			
Due within one year	1,437,966	27,975	1,465,941
Due in more than one year	<u>5,119,784</u>	<u>251,775</u>	<u>5,371,559</u>
Total liabilities	<u>8,158,613</u>	<u>831,434</u>	<u>8,990,047</u>
Net position			
Net investment in capital assets	38,721,829	7,032,122	45,753,951
Restricted	3,969,722		3,969,722
Unrestricted	<u>5,426,346</u>	<u>(2,423,165)</u>	<u>3,003,181</u>
Total net position	<u>\$ 48,117,897</u>	<u>\$ 4,608,957</u>	<u>\$ 52,726,854</u>

See Accompanying Notes to the Financial Statements.

CASCADE COUNTY

Statement of Activities

Year Ended June 30, 2014

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs				
Primary government				
Governmental activities				
Public works	\$ 4,060,271	\$ 95,514	\$ 260,045	\$
General government	10,913,505	888,932	2,109,659	6,564
Public safety	13,851,915	7,028,087	443,628	
Public health	4,755,615	570,596	2,582,345	
Social and economic	72,135	26,157		
Culture and recreation	539,373	70,888		
Environmental management	68,443		33,182	
Interest on long-term debt	42,022			
Unallocated depreciation	4,716			
Total governmental activities	<u>34,307,995</u>	<u>8,680,174</u>	<u>5,428,859</u>	<u>6,564</u>
Business-type activities				
Montana ExpoPark	4,162,377	2,664,757		
Solid waste	983,782	1,141,839		
Bulk Water	47,509	54,688		
Community Health	2,879,179	2,551,838		
Total business-type activities	<u>8,072,847</u>	<u>6,413,122</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$ 42,380,842</u>	<u>\$ 15,093,296</u>	<u>\$ 5,428,859</u>	<u>\$ 6,564</u>
General revenues				
Taxes and assessments				
Investment income				
Donated capital assets				
Miscellaneous revenues				
Gain on trade in of capital assets				
Gain (loss) on disposal of capital assets				
Transfers 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				

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

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (3,704,712)	\$	\$ (3,704,712)
(7,908,350)		(7,908,350)
(6,380,200)		(6,380,200)
(1,602,674)		(1,602,674)
(45,978)		(45,978)
(468,485)		(468,485)
(35,261)		(35,261)
(42,022)		(42,022)
(4,716)		(4,716)
<u>(20,192,398)</u>		<u>(20,192,398)</u>
	(1,497,620)	(1,497,620)
	158,057	158,057
	7,179	7,179
	<u>(327,341)</u>	<u>(327,341)</u>
<u>0</u>	<u>(1,659,725)</u>	<u>(1,659,725)</u>
<u>(20,192,398)</u>	<u>(1,659,725)</u>	<u>(21,852,123)</u>
21,787,859		21,787,859
17,220	74	17,294
38,500		38,500
689,250		689,250
439,500		439,500
(211,214)	(170)	(211,384)
(89,708)	89,708	
<u>(870,461)</u>	<u>870,461</u>	
<u>21,800,946</u>	<u>960,073</u>	<u>22,761,019</u>
<u>1,608,548</u>	<u>(699,652)</u>	<u>908,896</u>
46,662,866	5,308,609	51,971,475
(153,517)		(153,517)
<u>46,509,349</u>	<u>5,308,609</u>	<u>51,817,958</u>
<u>\$ 48,117,897</u>	<u>\$ 4,608,957</u>	<u>\$ 52,726,854</u>

CASCADE COUNTY

Balance Sheet - Governmental Funds

June 30, 2014

	General Fund	2110 - Road	2301 - Public Safety	Other Governmental Funds
Assets				
Cash and investments	\$ 1,850,151	\$ 322,544	609,903	4,597,720
Accounts receivable	89,973	11,408	547,706	590,022
Loans receivable				183,093
Taxes and assessments receivable	610,571	162,120	551,408	958,369
Inventory		38,310		
Due from other funds	<u>2,530,921</u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 5,081,616</u>	<u>\$ 534,382</u>	<u>\$ 1,709,017</u>	<u>\$ 6,329,204</u>
Liabilities, deferred inflows, and fund balance				
Liabilities				
Accounts payable	\$ 353,032	\$ 104,174	347,992	418,723
Due to other funds			\$	269,728
Advances from other funds	<u>383,898</u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>736,930</u>	<u>104,174</u>	<u>347,992</u>	<u>688,451</u>
Deferred inflow				
Deferred tax revenue	<u>618,155</u>	<u>163,558</u>	<u>556,189</u>	<u>973,123</u>
Total deferred inflow	<u>618,155</u>	<u>163,558</u>	<u>556,189</u>	<u>973,123</u>
Fund balance				
Restricted				1,687,254
Committed	1,618,323	266,650	1,243,861	1,615,554
Assigned				1,661,356
Unassigned	<u>2,108,208</u>	<u> </u>	<u>(439,025)</u>	<u>(296,534)</u>
Total fund balances	<u>3,726,531</u>	<u>266,650</u>	<u>804,836</u>	<u>4,667,630</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 5,081,616</u>	<u>\$ 534,382</u>	<u>\$ 1,709,017</u>	<u>\$ 6,329,204</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**

\$ 7,380,318
1,239,109
183,093
2,282,468
38,310
2,530,921
\$ 13,654,219

\$ 1,223,921
269,728
383,898
1,877,547

2,311,025
2,311,025

1,687,254
4,744,388
1,661,356
1,372,649
9,465,647

\$ 13,654,219

\$ 9,465,647

40,193,259

(32,997)

(5,502,725)

1,683,688

2,311,025
\$ 48,117,897

CASCADE COUNTY

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

Year Ended June 30, 2014

	General Fund	2110 - Road	2301 - Public Safety	Other Governmental Funds
Revenues				
Intergovernmental sources	\$ 1,874,876	\$ 75,899		3,454,123
Charges for goods and services	494,442		5,472,763	2,195,580
Licenses and permits	9,907	15,216	30,025	128,328
Taxes	5,988,357	2,180,291	5,378,625	8,184,817
Investment income	4,990		406	2,545
Internal services	33,339	131		
Fines and forfeitures	291,781			50,755
Other revenue	<u>68,444</u>	<u>31,910</u>	<u>32,095</u>	<u>534,589</u>
Total revenues	<u>8,766,136</u>	<u>2,303,447</u>	<u>\$ 10,913,914</u>	<u>14,550,737</u>
Expenditures				
Current				
Public works		2,263,006		794,106
General government	6,987,058			2,880,989
Public safety			11,368,537	2,025,158
Public health				4,718,623
Economic development				35,493
Culture and recreation				539,372
Environmental management				68,443
Debt service				
Principal	234,404			703,229
Interest	13,052			42,569
Capital outlay				
	<u>66,450</u>	<u>1,455,953</u>	<u>31,455</u>	<u>742,437</u>
Total expenditures	<u>7,300,964</u>	<u>3,718,959</u>	<u>11,399,992</u>	<u>12,550,419</u>
Revenues over (under) expenditures	<u>1,465,172</u>	<u>(1,415,512)</u>	<u>(486,078)</u>	<u>2,000,318</u>
Other financing sources (uses)				
Transfers in	367,066	1,735,302	217,748	1,705,369
Transfers out	(600,837)	(260,388)	(166,535)	(3,870,679)
Sale of capital assets	50			19,742
Total other financing sources (uses)	<u>(233,721)</u>	<u>1,474,914</u>	<u>51,213</u>	<u>(2,145,568)</u>
Net change in fund balances	1,231,451	59,402	(434,865)	(145,250)
Fund balances, beginning of year	2,648,597	207,248	1,239,701	4,812,880
Prior period adjustments	(153,517)			-
Fund balances, as restated	<u>2,495,080</u>	<u>207,248</u>	<u>1,239,701</u>	<u>4,812,880</u>
Fund balances, end of year	<u>\$ 3,726,531</u>	<u>\$ 266,650</u>	<u>\$ 804,836</u>	<u>\$ 4,667,630</u>

**Total
Governmental
Funds**

\$ 5,404,898
8,162,785
183,476
21,732,090
7,941
33,470
342,536
667,038
36,534,234

3,057,112
9,868,047
13,393,695
4,718,623
35,493
539,372
68,443

937,633
55,621
2,296,295
34,970,334
1,563,900

4,025,485
(4,898,439)
19,792
(853,162)

710,738

8,908,426
(153,517)
8,754,909

\$ 9,465,647

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, 2014

Net change in fund balances - governmental funds		\$ 710,738
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>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:</p>		
Capital Outlay	2,296,295	
Depreciation expense	(1,850,258)	
Donated and trade ins	478,000	924,037
<p>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:</p>		
Gain (cash received) on disposal as reported in governmental funds		(19,792)
Loss on capital asset disposal under accrual basis of accounting		(224,517)
Net capital assets correctly shown as in service for the year ended June 30, 2014, formerly shown as disposed of.		10,642
Transfer of assets out of governmental activities into proprietary funds does not affect the governmental funds.		(822,262)
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 and intercap loan repayment.		937,633
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.		55,767
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.		14,525
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 used was more than the amount earned.		236,480
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.		(231,202)
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		\$ 1,608,548

CASCADE COUNTY

Statement of Net Position - Proprietary Funds

June 30, 2014

	5750 - Montana ExpoPark	5100 - Community Health Clinic	Nonmajor Proprietary Funds	Total
Assets				
Current assets				
Cash and investments	\$ 150,504	\$ 190,031	\$ 245,603	\$ 586,138
Accounts receivable, net	38,464	278,951	2,987	320,402
Taxes/assessments receivable, net			242,364	242,364
Inventory	12,597			12,597
Advances to other funds				
Total current assets	<u>201,565</u>	<u>468,982</u>	<u>490,954</u>	<u>1,161,501</u>
Noncurrent assets				
Capital assets not being depreciated	37,302		47,379	84,681
Capital assets, net	<u>6,813,864</u>	<u>60,655</u>	<u>72,922</u>	<u>6,947,441</u>
Total noncurrent assets	<u>6,851,166</u>	<u>60,655</u>	<u>120,301</u>	<u>7,032,122</u>
Total assets	<u>7,052,731</u>	<u>529,637</u>	<u>611,255</u>	<u>8,193,623</u>
Liabilities				
Current liabilities				
Accounts payable	50,627	103,344	99,539	253,510
Accrued liabilities	7,893	2,018		9,911
Deposits	288,263			288,263
Due to other funds	1,101,258	421,993		1,523,251
Advances from other funds	<u>1,229,981</u>			<u>1,229,981</u>
Total current liabilities	<u>2,678,022</u>	<u>527,355</u>	<u>99,539</u>	<u>3,304,916</u>
Noncurrent liabilities				
Compensated absences	81,037	198,713		279,750
Other long-term liabilities				
Total noncurrent liabilities	<u>81,037</u>	<u>198,713</u>	<u>0</u>	<u>279,750</u>
Total liabilities	<u>2,759,059</u>	<u>726,068</u>	<u>99,539</u>	<u>3,584,666</u>
Net position				
Investment in capital assets	6,851,166	60,655	120,301	7,032,122
Unrestricted	<u>(2,557,494)</u>	<u>(257,086)</u>	<u>391,415</u>	<u>(2,423,165)</u>
Total net position	<u>\$ 4,293,672</u>	<u>\$ (196,431)</u>	<u>\$ 511,716</u>	<u>\$ 4,608,957</u>

See Accompanying Notes to the Financial Statements.

CASCADE COUNTY

Statement of Net Position - Proprietary Funds

June 30, 2014

**Internal
Service
Funds
(6000-6999)**

\$ 173,740
8,935

39,672
1,613,879
1,836,226

1,968,158
1,968,158
3,804,384

341,427
2,518

721,726
1,065,671

55,025
1,000,000
1,055,025
2,120,696

1,968,158
(284,470)
\$ 1,683,688

CASCADE COUNTY

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

Year Ended June 30, 2014

	5750 - Montana ExpoPark	5100 - Community Health Clinic	Nonmajor Proprietary Funds	Totals
Operating revenues				
Internal services	\$	\$	\$	\$
Charges for goods and services	2,255,132	1,446,774	61,860	3,763,766
Intergovernmental revenue		1,011,075		1,011,075
Miscellaneous revenues	<u>409,625</u>	<u>93,989</u>	<u>1,134,667</u>	<u>1,638,281</u>
Total operating revenues	<u>2,664,757</u>	<u>2,551,838</u>	<u>1,196,527</u>	<u>6,413,122</u>
Operating expenses				
Assessments	12,698	2,936	75	15,709
Operating expenses	316,176	124,021	640,207	1,080,404
Payroll	1,299,826	2,244,646		3,544,472
Repairs and maintenance	72,333	13,352	23,769	109,454
Travel and training	44,475	23,735		68,210
Office supplies	30,797	160,846	1,201	192,844
Utilities and telephone	354,425	30,190	288,366	672,981
Dues and subscriptions	11,361	13,875		25,236
Insurance	87,630	12,500	174	100,304
Rent	38,410	8,218	14,608	61,236
Awards and indemnities	61,896			61,896
Professional fees	1,161,870	193,311	39,046	1,394,227
Bank charges	20,081	3,141		23,222
Postage	3,659	4,087	9,281	17,027
Advertising	88,870	12,467		101,337
Depreciation	550,853	28,884	14,117	593,854
Other	<u> </u>	<u>2,970</u>	<u>447</u>	<u>3,417</u>
Total operating expenses	<u>4,155,360</u>	<u>2,879,179</u>	<u>1,031,291</u>	<u>8,065,830</u>
Operating income (loss)	<u>(1,490,603)</u>	<u>(327,341)</u>	<u>165,236</u>	<u>(1,652,708)</u>
Non-operating revenues (expenses)				
Interest revenue			74	74
Interest (expense)	(7,017)			(7,017)
Gain (loss) on sale of assets	<u> </u>	<u>(170)</u>	<u> </u>	<u>(170)</u>
Total non-operating revenues (expenses)	<u>(7,017)</u>	<u>(170)</u>	<u>74</u>	<u>(7,113)</u>
Income (loss) before contributions & transfers	(1,497,620)	(327,511)	165,310	(1,659,821)
Capital contributions		89,708		89,708
Transfers in	900,530			900,530
Transfers (out)	<u>(30,069)</u>	<u> </u>	<u> </u>	<u>(30,069)</u>
Change in net position	(627,159)	(237,803)	165,310	(699,652)
Total net position, beginning of year	<u>4,920,831</u>	<u>41,372</u>	<u>346,406</u>	<u>5,308,609</u>
Total net position, end of year	<u>\$ 4,293,672</u>	<u>\$ (196,431)</u>	<u>\$ 511,716</u>	<u>\$ 4,608,957</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

**Internal
Service
Funds
(6000-6999)**

\$ 4,466,893

3,849

4,470,742

22,080

685,173

100,306

21,548

5,610

317,382

3,718,985

8,797

331,066

5,210,947

(740,205)

9,277

(2,900)

13,306

19,683

(720,522)

732,554

2,493

14,525

1,669,163

\$ 1,683,688

See Accompanying Notes to the Financial Statements.

CASCADE COUNTY

**Statement of Cash Flows-
Proprietary Funds**

Year Ended June 30, 2014

	5750 - Montana ExpoPark	5100 - Community Health Clinic	Nonmajor Proprietary Funds	Totals
Cash flows from operating activities				
Cash received from services provided	\$ 2,644,757	\$ 2,551,838	\$ 63,793	\$ 5,260,388
Cash received from assessments		(37,526)	1,106,530	1,069,004
Cash paid to employees	(1,301,641)	(2,045,933)		(3,347,574)
Cash paid to suppliers	<u>(2,221,212)</u>	<u>(553,864)</u>	<u>(1,008,757)</u>	<u>(3,783,833)</u>
Net cash provided (used) by operating activities	<u>(878,096)</u>	<u>(85,485)</u>	<u>161,566</u>	<u>(802,015)</u>
Cash flows from investing activities				
Interest received			74	74
Net cash provided by investing activities	<u>0</u>	<u>0</u>	<u>74</u>	<u>74</u>
Cash flows from non-capital financing activities				
Interfund payment	\$	\$ 275,016	\$	\$ 275,016
Cash (paid) received from other funds	(22,870)			(22,870)
Operating transfers in	<u>870,461</u>			<u>870,461</u>
Net cash provided (used) for non-capital financing activities	<u>847,591</u>	<u>275,016</u>	<u>0</u>	<u>1,122,607</u>
Cash flows from capital and related financing activities				
Proceeds from sale of property and equipment				
Acquisition of capital assets	(5,590)			(5,590)
Cash paid on interfund loan	(130,685)			(130,685)
Interest paid on interfund loan	(7,017)			(7,017)
Interest payments on long-term debt				
Proceeds from long-term debt				
Net cash (used) by capital and related financing activities	<u>(143,292)</u>	<u>0</u>	<u>0</u>	<u>(143,292)</u>
Net increase (decrease) in cash and cash equivalents	(173,797)	189,531	161,640	177,374
Cash and cash equivalents, beginning of year	<u>324,301</u>	<u>500</u>	<u>83,963</u>	<u>408,764</u>
Cash and cash equivalents, end of year	<u>\$ 150,504</u>	<u>\$ 190,031</u>	<u>\$ 245,603</u>	<u>\$ 586,138</u>

CASCADE COUNTY
Statement of Cash Flows-
Proprietary Funds
Year Ended June 30, 2014

**Internal
Service
Funds
(6000-6999)**

\$ 4,505,756

(631,576)

(4,591,819)

(717,639)

9,277

9,277

\$

864,936

2,492

867,428

67,545

(1,390,125)

(2,900)

1,000,000

(325,480)

(166,414)

340,154

\$ 173,740

CASCADE COUNTY

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

Year Ended June 30, 2014

	5750 - Montana ExpoPark	5100 - Community Health Clinic	Nonmajor Proprietary Funds	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (1,490,603)	\$ (327,341)	\$ 165,236	\$ (1,652,708)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	550,853	28,884	14,117	593,854
Changes in working capital components				
(Increase) in assessment receivable			(28,138)	(28,138)
(Increase) decrease in accounts receivable	(19,419)	(37,527)	(928)	(57,874)
(Increase) decrease in inventory	(581)			(581)
(Increase) decrease in other receivables			2,862	2,862
Increase (decrease) in accounts payable	(9,252)	51,786	8,417	50,951
Increase (decrease) in accrued liabilities				
Increase (decrease) in compensated absences	(1,815)	198,713		196,898
(Decrease) in refundable deposits	<u>92,721</u>	<u> </u>	<u> </u>	<u>92,721</u>
Net cash provided (used) by operating activities	<u>\$ (878,096)</u>	<u>\$ (85,485)</u>	<u>\$ 161,566</u>	<u>\$ (802,015)</u>
 Schedule of noncash capital and related financing activities				
Capital asset acquired from governmental activities		<u>\$ 89,708</u>		

CASCADE COUNTY
Statement of Cash Flows
Proprietary Funds - Continued
Year Ended June 30, 2014

**Internal
Service
Funds
(6000-6999)**

\$ (740,205)

331,066

34,420
592

(399,625)
2,518

53,595

\$ (717,639)

\$ 732,554

CASCADE COUNTY

Statement of Fiduciary Net Position

June 30, 2014

	Investment Trust Fund	Private Purpose Trust Funds (7010- 7099)	Agency Funds (7100-7999)
Assets			
Cash and investments	\$ 10,051,431	\$ 394,371	\$ 5,756,462
Restricted cash			51,206
Accounts receivable			2,736
Taxes/Assessments receivable			7,207,556
Holdings in external investment pool			10,051,431
Other receivables		21,164	48,388
Tax deed land			<u>48,388</u>
Total assets	<u>\$ 10,051,431</u>	<u>\$ 415,535</u>	<u>\$ 23,166,167</u>
Liabilities			
Accrued expenses		116,205	
Accounts payable			160,022
Due to other governments		76	18,638,524
Due to other funds			<u>4,367,621</u>
Total liabilities	<u>0</u>	<u>116,281</u>	<u>\$ 23,166,167</u>
Net position			
Held in trust for participants	<u>10,051,431</u>	<u>299,254</u>	
Total net position	<u>\$ 10,051,431</u>	<u>\$ 299,254</u>	

CASCADE COUNTY

Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2014

	Investment Trust Fund	Private Purpose Trust Funds (7010- 7099)
Additions		
Contributions to pooled investments	\$ 6,572,974	\$
Reinvested interest	14,277	
Miscellaneous		125,658
Total additions	6,587,251	125,658
Deductions		
Distributions from pooled investments	6,127,727	123,024
Total deductions	6,127,727	123,024
Change in net position held in trust	459,524	2,634
Net position, beginning of year	14,039,114	349,333
Prior period adjustment	(4,447,207)	(52,713)
Net position, beginning of year restated	9,591,907	296,620
Net position, end of year	\$ 10,051,431	\$ 299,254

See Accompanying Notes to the Financial Statements.

Notes to the Financial Statements

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

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, 2014

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 funds:

Montana ExpoPark Enterprise Fund – This fund is used to account for the operation at the fairgrounds. The fund is maintained on the full accrual basis of accounting.

Community Health Clinic - This fund is used to account for the operation of the Community Health Care Center (Health Clinic).

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, 2014

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, 2014

Note 1 - Summary of Significant Accounting Policies - Continued

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

Effective July 1, 2013, the County implemented the following financial accounting and reporting standard issued by GASB:

Statement No. 65, "Items Previously Reported as Assets and Liabilities," which clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. GASB 65 reclassifies certain items currently being reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources. In addition, GASB 65 recognizes certain items currently being reported as assets and liabilities as outflows of resources and inflows of resources.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

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 (\$418,330 and \$9,115 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, 2014

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, 2014, were within the legal limits. The tax levies were based upon a taxable valuation of \$134,717,878.

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014 deposits and investments consist of the following:

Cash on hand and petty cash	\$ 74,755
Cash in banks:	
Demand deposits	6,107,118
State Short-Term Investment Pool (STIP)	17,211,793
Federal Farm Credit Bank	<u>1,000,000</u>
Total deposits and investments	<u>\$ 24,393,666</u>

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

Governmental activities	\$ 7,554,058
Business-type activities	586,138
Investment trust fund	10,051,431
Other fiduciary funds	<u>6,202,039</u>
Total deposits and investments	<u>\$ 24,393,666</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

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, 2014, 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, 2014, the carrying amount of the County's bank deposits was \$6,107,118 and the respective bank balances totaled \$7,592,191. Of the total bank balance, \$573,311 was insured through the Federal Depository Insurance Corporation (FDIC). \$4,017,571 was collateralized with securities held by the financial institution's custodial agent. These securities are held in the name of the County. The remaining \$3,001,309 was uninsured and uncollateralized.

Investments

The County's investments, at June 30, 2014, consist of Montana Short-Term Investment Pool (STIP) totaling \$17,211,793 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, 2014, 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, 2014, 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

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

Note 3 - Deposits and Investments - Continued

may be obtained by contacting the Montana Board of Investments, Department of Commerce, 2401 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, 2014

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	\$ 10,051,431	\$ 8,160,362	\$ 18,211,793
Total assets	<u>10,051,431</u>	<u>8,160,362</u>	<u>18,211,793</u>
Net Position:			
County funds	0	8,160,362	8,160,362
External participants	<u>10,051,431</u>	<u> </u>	<u>10,051,431</u>
Total liabilities and net position	<u>10,051,431</u>	<u>8,160,362</u>	<u>18,211,793</u>
Statement of Changes in Net Position			
Contributions to pooled investments	6,572,974	6,305,263	12,878,237
Interest earned	14,277	7,377	21,654
Distributions from pooled investments	<u>(6,127,727)</u>	<u>(5,872,273)</u>	<u>(12,000,000)</u>
Increase/(decrease) in net position	<u>459,524</u>	<u>440,367</u>	<u>899,891</u>
Net position, beginning of year	14,039,114	3,272,788	17,311,902
Prior period adjustment	<u>(4,447,207)</u>	<u>4,447,207</u>	<u>0</u>
Net position, beginning of year, restated	<u>9,591,907</u>	<u>7,719,995</u>	<u>17,311,902</u>
Net position, end of year	<u>\$ 10,051,431</u>	<u>\$ 8,160,362</u>	<u>\$ 18,211,793</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	Health Clinic	\$ 421,993
	Montana ExpoPark	1,101,258
	Nonmajor Governmental Funds	269,728
	Internal Service Funds	721,726
	Agency Funds	<u>16,216</u>
		<u>\$ 2,530,921</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, 2014

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 other funds of \$1,613,879 in the Self Insurance Fund and advances from other funds of \$383,898 and \$1,229,981 in the General and ExpoPark funds, respectively. The advances are not scheduled to be fully repaid within a year.

The County transferred capital assets from the general capital assets to the Community Health Clinic and to the internal service funds in the amounts of \$89,708 and \$732,554, respectively. These are shown as capital contributions in the proprietary fund financial statements. They are not reflected in governmental fund financial statements, as the amounts are not current financial resources. The \$89,708 is reported as a transfer in the government wide statement of activities. The \$732,554 is not shown in the statement of activities, as the internal service funds are aggregated into governmental activities in the government wide financial statements.

Interfund transfers are as follows:

Transfers out:						
Transfer in:	General Fund	Road Fund	Public Safety	Non-major Governmental	Montana ExpoPark	Total
General Fund	\$ 44,108			\$ 367,066		\$ 367,066
Road Fund				1,691,194		1,735,302
Public Safety				217,748		217,748
Nonmajor Governmental	556,729	260,388	166,535		30,069	1,013,721
Montana ExpoPark				900,530		900,530
Internal Service funds				2,493		2,493
	\$ 600,837	\$ 260,388	\$ 166,535	\$ 3,179,031	\$ 30,069	\$ 4,236,860

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. \$675,522 of the transfers out were for this purpose. Other transfers are for the support of programs through the County, capital projects, and to cover shortfalls.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

Note 6 - Capital Assets

Capital assets activity for the year ended June 30, 2014, is summarized as follows:

	<u>Balance 7/1/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Transfers</u>	<u>Balance 6/30/2014</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>1,447,805</u>					<u>1,447,805</u>
Total capital assets not being depreciated	<u>5,295,344</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,295,344</u>
Capital assets being depreciated						
Buildings	30,704,578				(12,737)	30,691,841
Machinery and equipment	9,413,027	1,318,343	(489,279)	31,926	2,582,571)	7,691,446
Improvements	200,375				(5,987)	194,388
Infrastructure	<u>26,041,447</u>	<u>1,455,953</u>				<u>27,497,400</u>
Total capital assets being depreciated	<u>66,359,427</u>	<u>2,774,296</u>	<u>(489,279)</u>	<u>31,926</u>	<u>2,601,295)</u>	<u>66,075,075</u>
Less accumulated depreciation						
Buildings	(7,333,774)	(672,227)			1,804	(8,004,197)
Machinery and equipment	(5,455,754)	(753,505)	244,967	(21,284)	1,772,439	(4,213,137)
Improvements	(156,952)	(8,471)			4,790	(160,633)
Infrastructure	<u>(18,383,138)</u>	<u>(416,055)</u>				<u>(18,799,193)</u>
Total accumulated depreciation	<u>(31,329,618)</u>	<u>(1,850,258)</u>	<u>244,967</u>	<u>(21,284)</u>	<u>1,779,033</u>	<u>(31,177,160)</u>
Total capital assets being depreciated, net	<u>35,029,809</u>	<u>924,038</u>	<u>(244,312)</u>	<u>10,642</u>	<u>(822,262)</u>	<u>34,897,915</u>
Governmental activities capital assets, net	<u>\$ 40,325,153</u>	<u>\$ 924,038</u>	<u>\$ (244,312)</u>	<u>\$ 10,642</u>	<u>\$ (822,262)</u>	<u>\$ 40,193,259</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

Note 6 - Capital Assets - Continued

	Balance 7/1/2013	Additions	Deletions	Adjustments	Transfers	Balance 6/30/2014
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	10,599,028				12,736	10,611,764
Machinery and equipment	1,750,298		(6,111)		124,577	1,868,764
Improvements	<u>4,382,886</u>	<u>5,590</u>	<u>_____</u>	<u>_____</u>	<u>5,987</u>	<u>4,394,463</u>
Total capital assets being depreciated	<u>16,732,212</u>	<u>5,590</u>	<u>(6,111)</u>	<u>0</u>	<u>143,300</u>	<u>16,874,991</u>
Less accumulated depreciation						
Buildings	(5,519,505)	(272,389)			(1,804)	(5,793,698)
Machinery and equipment	(578,044)	(184,121)	5,941		(46,998)	(803,222)
Improvements	<u>(3,188,496)</u>	<u>(137,344)</u>	<u>_____</u>	<u>_____</u>	<u>(4,790)</u>	<u>(3,330,630)</u>
Total accumulated depreciation	<u>(9,286,045)</u>	<u>(593,854)</u>	<u>5,941</u>	<u>0</u>	<u>(53,592)</u>	<u>(9,927,550)</u>
Total capital assets being depreciated, net	<u>7,446,167</u>	<u>(588,264)</u>	<u>(170)</u>	<u>0</u>	<u>89,708</u>	<u>6,947,441</u>
Business-type activities capital assets, net	<u>\$ 7,530,848</u>	<u>\$ (588,264)</u>	<u>\$ (170)</u>	<u>\$ 0</u>	<u>\$ 89,708</u>	<u>\$ 7,032,122</u>
	Balance 7/1/2013	Additions	Deletions	Adjustments	Transfers	Balance 6/30/2014
Internal Service Funds						
Capital assets being depreciated						
Machinery and equipment	\$ 881,736	\$ 1,390,125	\$ (254,997)	\$ _____	\$ 2,457,995	\$ 4,474,859
Less accumulated depreciation						
Machinery and equipment	(650,955)	(331,066)	200,761		1,725,441)	(2,506,701)
Total capital assets being depreciated, net	<u>230,781</u>	<u>1,059,059</u>	<u>(54,236)</u>	<u>0</u>	<u>732,554</u>	<u>1,968,158</u>
Internal service funds capital assets, net	<u>\$ 230,781</u>	<u>\$ 1,059,059</u>	<u>\$ (54,236)</u>	<u>\$ 0</u>	<u>\$ 732,554</u>	<u>\$ 1,968,158</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

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	\$ 310,530
Public works	1,003,157
Public health	36,993
Public safety	458,220
Social and economic services	36,642
Unallocated	4,716
General government (internal service funds)	<u>331,066</u>
Total governmental activities depreciation expense	<u>\$ 2,181,324</u>

Note 7 - Long-Term Liabilities

Changes in long-term liabilities for the year ended June 30, 2014, were as follows:

	<u>Balance</u> <u>7/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2014</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Governmental					
General obligation bonds	\$ 2,050,000	\$	\$ (670,000)	\$ 1,380,000	\$ 680,000
Intercap loans	1,327,221		(267,633)	1,059,588	277,874
Intercap (internal service funds)	0	1,000,000		1,000,000	247,256
Other post-employment benefits	558,601	231,202		789,803	
Compensated absences (internal service funds)	1,430	93,574	(39,979)	55,025	5,503
Compensated absences	<u>2,509,814</u>	<u>1,283,909</u>	<u>(1,520,389)</u>	<u>2,273,334</u>	<u>227,333</u>
Governmental long-term liabilities	<u>\$ 6,447,066</u>	<u>\$2,608,685</u>	<u>\$(2,498,001)</u>	<u>\$ 6,557,750</u>	<u>\$1,437,966</u>
Business-type					
Compensated absences	<u>\$ 82,852</u>	<u>\$ 418,531</u>	<u>\$ (221,633)</u>	<u>\$ 279,750</u>	<u>\$ 27,975</u>
Business-type long term liabilities	<u>\$ 82,852</u>	<u>\$ 418,531</u>	<u>\$ (221,633)</u>	<u>\$ 279,750</u>	<u>\$ 27,975</u>
Total governmental and business-type activities	<u>\$ 6,529,918</u>	<u>\$3,027,216</u>	<u>\$(2,719,634)</u>	<u>\$ 6,837,500</u>	<u>\$1,465,941</u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

Note 7 - Long-Term Liabilities - Continued

Long term debt of the County includes the following as of June 30, 2014:

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. \$ 1,380,000

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, 2014. The loan is secured by special assessment tax revenues. 11,322

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, 2014. The loan is secured by special assessment tax revenues. 46,647

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, 2014. The loan is secured by special assessment tax revenues. 74,061

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 interest rate was 1.00% as of June 30, 2014. The loan is secured by equipment. 147,991

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 interest rate was 1.00% as of June 30, 2014. The loan is secured by equipment. 86,584

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, 2014. 468,832

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, 2014. 224,151

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

Note 7 - Long-Term Liabilities - Continued

County Fleet Vehicles Purchase - State of Montana Intercap Loan Program loan with a final maturity date February 15, 2018. The original amount of the loan was \$259,386 with interest at a variable interest rate. The interest rate was 1.00% at June 30, 2014. The loan is secured by vehicles. \$ 259,386

County Fleet Vehicles Purchase - State of Montana Intercap Loan Program loan with a final maturity date February 15, 2018. The original amount of the loan was \$740,614 with interest at a variable interest rate. The interest rate was 1.00% at June 30, 2014. The loan is secured by vehicles. 740,614

Total long-term debt 3,439,588

Less current maturities 1,205,130

Total long-term debt, net of current maturities **\$ 2,234,458**

The annual maturity of all long-term debt (bonds and intercap loans) of the County, as of June 30, 2014 is as follows:

	Governmental Activities	
	Principal	Interest
2015	\$ 1,205,130	\$ 46,877
2016	1,238,061	27,998
2017	396,809	8,969
2018	404,101	4,980
2019	154,585	1,562
2020 - 2024	<u>40,902</u>	<u>1,159</u>
	<u><u>\$ 3,439,588</u></u>	<u><u>\$ 91,545</u></u>

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

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:

General government	\$ 38,784
Public safety	28,170
Public works	345,243
Health services	863,515
Social and economic services	0
Culture and recreation	0
Debt service	<u>411,542</u>
Total restricted	<u>\$ 1,687,254</u>

Committed for:

General government	\$ 1,657,724
Public safety	1,258,174
Public works	1,353,656
Health services	231,426
Culture and recreation	94,065
Environmental management	11,243
Debt service	<u>138,100</u>
Total committed	<u>\$ 4,744,388</u>

Assigned for:

General government	\$ 1,139
Public safety	63,326
Public works	1,317,477
Health services	104,040
Culture and recreation	4,251
Environmental management	43,241
Debt service	<u>127,882</u>
Total assigned	<u>\$ 1,661,356</u>

Unassigned: \$ 1,372,649

Restricted net position in the government wide statement of net position is \$3,969,722 which includes the restricted fund balance of \$1,687,254 from above, and \$2,282,468 of restricted net position from taxes receivable which recognized as revenue in the government wide statements but is included in deferred revenue in the governmental funds.

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

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, 2014

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, 2014

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, 2014 as follows:

	PERS	SRS	TRS
Required member contributions	7.900 %	9.245 %	8.150 %
Required employer contributions	8.070 %	10.115 %	8.470 %
Covered Payroll	13,271,534	4,616,773	35,164
 Contributions:			
Employer	1,071,013	456,987	2,978
Employee	1,048,453	426,820	2,866
Additional employee	18,070	5,603	-
Total	\$ 2,137,536	\$ 889,410	\$ 5,844

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 2014. Three year trend information is as follows:

	Year Ending	Contributions Required	Contributions Made	Percentage Contributed
PERS	6/30/2012	\$ 927,245	\$ 927,245	100.00 %
	6/30/2013	\$ 910,106	\$ 910,106	100.00 %
	6/30/2014	\$ 1,071,013	\$ 1,071,013	100.00 %
SRS	6/30/2012	\$ 448,293	\$ 448,293	100.00 %
	6/30/2013	\$ 439,463	\$ 439,463	100.00 %
	6/30/2014	\$ 456,987	\$ 456,987	100.00 %
TRS	6/30/2012	\$ 2,615	\$ 2,615	100.00 %
	6/30/2013	\$ 2,467	\$ 2,467	100.00 %
	6/30/2014	\$ 2,978	\$ 2,978	100.00 %

CASCADE COUNTY

Notes to the Financial Statements

Year Ended June 30, 2014

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 6/30/14).
- 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, 2014

Note 10 - Post Employment Benefits Other Than Pensions - Continued

<u>Description</u>	<u>Amount</u>
Normal Cost (service cost for one year)	\$ 251,172
Amortization of Unfunded Actuarial Accrued Liability	<u>83,984</u>
	335,156
Annual Required Contribution	335,156
Interest on Net OPEB Obligation	20,538
Adjustment to Annual Required Contribution	<u>(34,208)</u>
Annual OPEB Cost (Expense)	321,486
Contribution Toward the OPEB Cost	<u>(90,284)</u>
Increase in Net OPEB Obligation	231,202
Net OPEB Obligation, Beginning of Year	<u>558,601</u>
Net OPEB Obligation, End of Year	<u>\$ 789,803</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, 2014 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>
6/30/2012	\$ 338,399	\$ (185,177)	54.72 %	\$ 183,338
6/30/2013	\$ 303,128	\$ (81,087)	26.75 %	\$ 558,601
6/30/2014	\$ 321,486	\$ (90,284)	28.08 %	\$ 789,803

Funded Status and Funding Progress: The funded status of the plan as of June 30, 2014 was as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</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	\$ 1,646,027	\$ 1,646,027	0.00 %	\$ 13,042,160	12.6%

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, 2014

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, 2014, the County incurred \$183,733 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, 2014, 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, 2014

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 \$233,837 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, 2014. This amount is the actual liability and not an estimate as the Plan ceased existence in fiscal year 2015.

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>
2014	\$ 692,343	\$ 3,653,373	\$ 4,111,879	\$ 233,837
2013	\$ 628,146	\$ 4,295,910	\$ 4,231,713	\$ 692,343

Note 12 - Prior Period Adjustments

The County's financial statements as of June 30, 2013 contained the following error in the general fund: an overstatement of cash of \$153,517. The general fund and governmental activities net position have been restated by a decrease of this amount.

The County's financial statements as of June 30, 2013, contained the following errors in the fiduciary funds: (1) understatement of cash in a private purpose trust fund in the amount of \$950, (2) overstatement of cash in a private purpose trust fund in the amount of \$53,663, and (3) overstatement of cash in the investment trust fund of \$4,447,207. The government-wide financial statements were not affected by these errors.

CASCADE COUNTY

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

For the Year Ended June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
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	\$ 1,646,029	\$ 1,646,029	0.00 %	\$13,042,160	12.62 %

CASCADE COUNTY

Budgetary Comparison Schedule

Year Ended June 30, 2014

	General Fund			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 1,330,619	\$ 1,330,619	\$ 1,874,876	\$ 544,257
Charges for services	575,000	575,000	494,442	(80,558)
Licenses and permits			9,907	9,907
Tax revenue	5,816,788	5,816,788	5,988,357	171,569
Fines and forfeitures	315,000	315,000	291,781	(23,219)
Investment & royalty earnings			4,990	4,990
Internal Services	24,000	24,000	33,339	9,339
Miscellaneous			<u>68,444</u>	<u>68,444</u>
Total revenues	<u>8,061,407</u>	<u>8,061,407</u>	<u>8,766,136</u>	<u>704,729</u>
Expenditures				
General Government	7,635,414	7,629,041	6,987,058	641,983
Debt Service				
Principal	270,932	270,932	234,404	36,528
Interest	13,054	13,054	13,052	2
Capital Outlay	<u>97,650</u>	<u>104,449</u>	<u>66,450</u>	<u>37,999</u>
Total expenditures	<u>8,017,050</u>	<u>8,017,476</u>	<u>7,300,964</u>	<u>716,512</u>
Revenues over (under) expenditures	<u>44,357</u>	<u>43,931</u>	<u>1,465,172</u>	<u>1,421,241</u>
Transfers in (out)	271,564	(182,971)	(233,771)	(50,800)
Gain (Loss) on Disposal of Asset			<u>50</u>	<u>50</u>
Net change in fund balance	315,921	(139,040)	1,231,451	1,370,491
Fund balances, beginning of year	2,648,597	2,648,597	2,648,597	0
Prior period adjustments			<u>(153,517)</u>	<u>(153,517)</u>
Fund balances, end of year	<u>\$ 2,964,518</u>	<u>\$ 2,509,557</u>	<u>\$ 3,726,531</u>	<u>\$ 1,216,974</u>

CASCADE COUNTY

Budgetary Comparison Schedule

Year Ended June 30, 2014

	<u>Road</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget - Favorable (Unfavorable)</u>
Revenues				
Intergovernmental	\$ 10,013	\$ 10,013	\$ 75,899	\$ 65,886
Licenses and permits	5,200	5,200	15,216	10,016
Tax revenue	1,814,136	1,814,136	2,180,291	366,155
Internal Services			131	131
Miscellaneous	<u>24,000</u>	<u>24,000</u>	<u>31,910</u>	<u>7,910</u>
Total revenues	<u>1,853,349</u>	<u>1,853,349</u>	<u>2,303,447</u>	<u>450,098</u>
Expenditures				
Public Works	4,272,372	4,257,372	2,263,006	1,994,366
Capital Outlay	<u>57,000</u>	<u>57,000</u>	<u>1,455,953</u>	<u>(1,398,953)</u>
Total expenditures	<u>4,329,372</u>	<u>4,314,372</u>	<u>3,718,959</u>	<u>595,413</u>
Revenues over (under) expenditures	<u>(2,476,023)</u>	<u>(2,461,023)</u>	<u>(1,415,512)</u>	<u>1,045,511</u>
Transfers in (out)	<u>1,503,830</u>	<u>1,503,830</u>	<u>1,474,914</u>	<u>(28,916)</u>
Net change in fund balance	(972,193)	(957,193)	59,402	1,016,595
Fund balances, beginning of year	<u>207,248</u>	<u>207,248</u>	<u>207,248</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (764,945)</u></u>	<u><u>\$ (749,945)</u></u>	<u><u>\$ 266,650</u></u>	<u><u>\$ 1,016,595</u></u>

CASCADE COUNTY

Budgetary Comparison Schedule

Year Ended June 30, 2014

	Public Safety			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 4,730,981	\$ 4,730,981	\$ 5,472,763	\$ 741,782
Licenses and permits	27,278	27,278	30,025	2,747
Tax revenue	5,481,381	5,481,381	5,378,625	(102,756)
Investment & royalty earnings			406	406
Miscellaneous	<u>21,000</u>	<u>21,000</u>	<u>32,095</u>	<u>11,095</u>
Total revenues	<u>10,260,640</u>	<u>10,260,640</u>	<u>10,913,914</u>	<u>653,274</u>
Expenditures				
Public Safety	11,562,828	11,524,275	11,368,537	155,738
Capital Outlay		<u>38,679</u>	<u>31,455</u>	<u>7,224</u>
Total expenditures	<u>11,562,828</u>	<u>11,562,954</u>	<u>11,399,992</u>	<u>162,962</u>
Revenues over (under) expenditures	<u>(1,302,188)</u>	<u>(1,302,314)</u>	<u>(486,078)</u>	<u>816,236</u>
Transfers in (out)	<u>55,228</u>	<u>55,228</u>	<u>51,213</u>	<u>(4,015)</u>
Net change in fund balance	<u>(1,246,960)</u>	<u>(1,247,086)</u>	<u>(434,865)</u>	<u>812,221</u>
Fund balances, beginning of year	<u>1,239,701</u>	<u>1,239,701</u>	<u>1,239,701</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (7,259)</u></u>	<u><u>\$ (7,385)</u></u>	<u><u>\$ 804,836</u></u>	<u><u>\$ 812,221</u></u>

CASCADE COUNTY

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

June 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non- Major Governmental Funds
Assets				
Current assets				
Cash and investments	\$ 2,995,777	\$ 684,755	\$ 917,188	\$ 4,597,720
Accounts receivable	572,789		17,233	590,022
Loans receivable	183,093			183,093
Taxes/assessments receivable	809,796	148,573		958,369
Total assets	\$ 4,561,455	\$ 833,328	\$ 934,421	\$ 6,329,204
Liabilities, deferred inflows, and fund balance				
Liabilities				
Accounts payable	\$ 404,478	\$ 3	\$ 14,242	\$ 418,723
Due to other funds	254,066		15,662	269,728
Total liabilities	658,544	3	29,904	688,451
Deferred inflows				
Deferred tax revenue	817,319	155,804		973,123
Total deferred inflows	817,319	155,804		973,123
Fund balance				
Restricted	1,275,712	411,542		1,687,254
Committed	1,477,454	138,100		1,615,554
Assigned	624,373	127,882	909,101	1,661,356
Unassigned	(291,947)	(3)	(4,584)	(296,534)
Total fund balances	3,085,592	677,521	904,517	4,667,630
Total liabilities, deferred inflows, and fund balance	\$ 4,561,455	\$ 833,328	\$ 934,421	\$ 6,329,204

CASCADE COUNTY

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

June 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non- Major Governmental Funds
Revenues				
Intergovernmental sources	\$ 3,447,559	\$	\$ 6,564	\$ 3,454,123
Charges for goods and services	2,169,423		26,157	2,195,580
Third party billing	128,328			128,328
Tax revenue	7,457,479	727,338		8,184,817
Investment income	1,608	937		2,545
Inkind revenue	50,755			50,755
Other revenue	<u>382,885</u>	<u>43,977</u>	<u>107,727</u>	<u>534,589</u>
Total revenues	<u>13,638,037</u>	<u>772,252</u>	<u>140,448</u>	<u>14,550,737</u>
Expenditures				
Current				
Public works	780,809		13,297	794,106
General government	2,870,064	236	10,689	2,880,989
Public safety	2,025,158			2,025,158
Health services	4,718,623			4,718,623
Economic development			35,493	35,493
Culture and recreation	539,372			539,372
Environmental management	68,443			68,443
Debt service				
Principal		703,229		703,229
Interest		42,569		42,569
Capital outlay	<u>22,494</u>		<u>719,943</u>	<u>742,437</u>
Total expenditures	<u>11,024,963</u>	<u>746,034</u>	<u>779,422</u>	<u>12,550,419</u>
Revenues over (under) expenditures	<u>2,613,074</u>	<u>26,218</u>	<u>(638,974)</u>	<u>2,000,318</u>
Other financing sources (uses)				
Transfers in	987,764	37,000	680,605	1,705,369
Transfers out	(3,810,679)		(60,000)	(3,870,679)
Sale of capital assets			<u>19,742</u>	<u>19,742</u>
Total other financing sources (uses)	<u>(2,822,915)</u>	<u>37,000</u>	<u>640,347</u>	<u>(2,145,568)</u>
Net change in fund balances	(209,841)	63,218	1,373	(145,250)
Fund balances, beginning of year	<u>3,295,433</u>	<u>614,303</u>	<u>903,144</u>	<u>4,812,880</u>
Fund balances, as restated	<u>3,295,433</u>	<u>614,303</u>	<u>903,144</u>	<u>4,812,880</u>
Fund balances, end of year	<u>\$ 3,085,592</u>	<u>\$ 677,521</u>	<u>\$ 904,517</u>	<u>\$ 4,667,630</u>

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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, 2014

	2111 - Road Materials	2130 - Bridge	2140 - Weed Control	2150 - Predatory Animal Control
Assets				
Cash and investments	\$ 16,835	\$ 271,902	\$ 331,940	\$ 1,603
Loans receivable				
Accounts receivable				
Taxes receivable	<u>14,578</u>	<u>181,585</u>	<u>44,898</u>	<u>11</u>
Total assets	<u>\$ 31,413</u>	<u>\$ 453,487</u>	<u>\$ 376,838</u>	<u>\$ 1,614</u>
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable		(1)	18,266	
Due to other funds				
Total liabilities	<u>-</u>	<u>(1)</u>	<u>18,266</u>	<u>-</u>
Deferred inflows				
Deferred tax revenue	<u>14,681</u>	<u>183,197</u>	<u>45,316</u>	<u>11</u>
Total deferred inflows	<u>14,681</u>	<u>183,197</u>	<u>45,316</u>	<u>11</u>
Fund balances				
Restricted				1,603
Committed	17,571	270,291	68,981	
Assigned			244,275	
Unassigned	<u>(839)</u>			
Total fund balances	<u>16,732</u>	<u>270,291</u>	<u>313,256</u>	<u>1,603</u>
Total liabilities, fund balances, and deferred inflows	<u>\$ 31,413</u>	<u>\$ 453,487</u>	<u>\$ 376,838</u>	<u>\$ 1,614</u>

<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>
\$ 109,970	\$ 12,616	\$ 335,633	\$ 191,228	\$ 4,701	\$ 39,934	\$ 37,969
<u>102,595</u>	<u>72,602</u>	<u>46,283</u>	<u>38,831</u>		<u>26,826</u>	<u>8,771</u>
\$ <u>212,565</u>	\$ <u>85,218</u>	\$ <u>381,916</u>	\$ <u>231,059</u>	\$ <u>4,701</u>	\$ <u>66,760</u>	\$ <u>47,433</u>
	19,316	10,367	9,576	450	1,148	8,018
<u>-</u>	<u>19,316</u>	<u>10,367</u>	<u>9,576</u>	<u>450</u>	<u>1,148</u>	<u>8,018</u>
<u>103,529</u>	<u>73,349</u>	<u>46,671</u>	<u>39,233</u>		<u>27,074</u>	<u>8,862</u>
103,529	73,349	46,671	39,233		27,074	8,862
109,900	104,517	324,878	182,250		38,538	30,553
(864)	(111,964)			4,251		
<u>109,036</u>	<u>(7,447)</u>	<u>324,878</u>	<u>182,250</u>	<u>4,251</u>	<u>38,538</u>	<u>30,553</u>
\$ <u>212,565</u>	\$ <u>85,218</u>	\$ <u>381,916</u>	\$ <u>231,059</u>	\$ <u>4,701</u>	\$ <u>66,760</u>	\$ <u>47,433</u>

CASCADE COUNTY

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

June 30, 2014

	2250 - Planning Dept	2270 - Health Department	2280 - Senior Citizens	2271 - Mental Health
Assets				
Cash and investments	\$ 63,448	\$ 61,877	\$ 111,460	\$ 15,530
Loans receivable				
Accounts receivable		18,964		
Taxes receivable	<u>23,889</u>	<u>37,909</u>	<u>27,338</u>	<u>10,215</u>
Total assets	<u><u>\$ 87,337</u></u>	<u><u>\$ 118,750</u></u>	<u><u>\$ 138,798</u></u>	<u><u>\$ 25,745</u></u>
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable	8,358	46,337		
Due to other funds				
Total liabilities	<u>8,358</u>	<u>46,337</u>	<u>-</u>	<u>-</u>
Deferred inflows				
Deferred tax revenue	<u>24,101</u>	<u>38,245</u>	<u>27,595</u>	<u>10,311</u>
Total deferred inflows	24,101	38,245	27,595	10,311
Fund balances				
Restricted				
Committed	54,878	74,839	38,353	15,434
Assigned			72,850	
Unassigned		<u>(40,671)</u>		
Total fund balances	<u>54,878</u>	<u>34,168</u>	<u>111,203</u>	<u>15,434</u>
Total liabilities, fund balances, and deferred inflows	<u><u>\$ 87,337</u></u>	<u><u>\$ 118,750</u></u>	<u><u>\$ 138,798</u></u>	<u><u>\$ 25,745</u></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>
\$ 32,165	\$ 4,890	\$ 36,702	\$ 48,992	\$	\$ 2,772	\$ 30,805
<u>25,229</u>	<u>17,035</u>	<u>29,176</u>		<u>101,045</u>		<u>170</u>
<u>\$ 57,394</u>	<u>\$ 21,925</u>	<u>\$ 65,878</u>	<u>\$ 48,992</u>	<u>\$ 101,045</u>	<u>\$ 2,772</u>	<u>\$ 30,975</u>
10,881	4,829		125,959	(2)		
<u>10,881</u>	<u>4,829</u>	<u>-</u>	<u>125,959</u>	<u>(2)</u>	<u>-</u>	<u>-</u>
<u>25,467</u>	<u>17,205</u>	<u>29,450</u>		<u>102,021</u>		
25,467	17,205	29,450		102,021		
36,942	17,369	36,428			542	10,135
(15,896)	(17,478)		(76,967)	(974)	2,230	2,350
<u>21,046</u>	<u>(109)</u>	<u>36,428</u>	<u>(76,967)</u>	<u>(974)</u>	<u>2,772</u>	<u>18,490</u>
<u>\$ 57,394</u>	<u>\$ 21,925</u>	<u>\$ 65,878</u>	<u>\$ 48,992</u>	<u>\$ 101,045</u>	<u>\$ 2,772</u>	<u>\$ 30,975</u>

CASCADE COUNTY

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

June 30, 2014

	2391 - Federal Equitable Share	2392 - C.D.B.G. - Revolving	2393 - Records Preservation	2395 - Sheriff Co Work Program.
Assets				
Cash and investments	\$ 4,970	\$ 22,015	\$ 25,965	\$ 1,458
Loans receivable		183,093		
Accounts receivable			3,847	
Taxes receivable				
Total assets	\$ 4,970	\$ 205,108	\$ 29,812	\$ 1,458
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable		1	10,713	
Due to other funds				
Total liabilities	-	1	10,713	-
Deferred inflows				
Deferred tax revenue				
Total deferred inflows				
Fund balances				
Restricted	1,979	206,134		
Committed	1,917		19,099	
Assigned	1,074			1,458
Unassigned		(1,027)		
Total fund balances	4,970	205,107	19,099	1,458
Total liabilities, fund balances, and deferred inflows	\$ 4,970	\$ 205,108	\$ 29,812	\$ 1,458

<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>
\$ 28,769	\$ 267	\$ 129	\$ 2,059	\$ 390	\$ 8,435	\$ 87,045
			30		544	189
<u>\$ 28,769</u>	<u>\$ 267</u>	<u>\$ 129</u>	<u>\$ 2,089</u>	<u>\$ 390</u>	<u>\$ 8,979</u>	<u>\$ 87,234</u>
982	42	32	393	42	1,450	
<u>982</u>	<u>42</u>	<u>32</u>	<u>393</u>	<u>42</u>	<u>1,450</u>	<u>-</u>
			31		555	193
			31		555	193
	225	97	1,665	348	6,974	87,041
27,787						
<u>27,787</u>	<u>225</u>	<u>97</u>	<u>1,665</u>	<u>348</u>	<u>6,974</u>	<u>87,041</u>
<u>\$ 28,769</u>	<u>\$ 267</u>	<u>\$ 129</u>	<u>\$ 2,089</u>	<u>\$ 390</u>	<u>\$ 8,979</u>	<u>\$ 87,234</u>

CASCADE COUNTY

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

June 30, 2014

	2526 - Park Garden O & M	2527 - Gannon/Flood Road O&M	2528 - Whitetail Lane O&M	2800 - Alcohol Rehabilitation
Assets				
Cash and investments	\$ 17,099	\$ 17,728	\$ 9,060	\$
Loans receivable				
Accounts receivable				
Taxes receivable	<u>43</u>	<u>18</u>	<u>61</u>	<u></u>
Total assets	<u>\$ 17,142</u>	<u>\$ 17,746</u>	<u>\$ 9,121</u>	<u>\$ -</u>
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable			1,125	
Due to other funds				
Total liabilities	<u>-</u>	<u>-</u>	<u>1,125</u>	<u>-</u>
Deferred inflows				
Deferred tax revenue	<u>44</u>	<u>18</u>	<u>63</u>	
Total deferred inflows	44	18	63	
Fund balances				
Restricted	17,098	17,728	7,933	
Committed				
Assigned				
Unassigned				
Total fund balances	<u>17,098</u>	<u>17,728</u>	<u>7,933</u>	<u>-</u>
Total liabilities, fund balances, and deferred inflows	<u>\$ 17,142</u>	<u>\$ 17,746</u>	<u>\$ 9,121</u>	<u>\$ -</u>

<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>
\$ 22,255	\$ 65	\$ 7,054	\$ 81,223	\$	\$ 22,317	\$ 692
				4,264		
<u>\$ 22,255</u>	<u>\$ 65</u>	<u>\$ 7,054</u>	<u>\$ 81,223</u>	<u>\$ 4,264</u>	<u>\$ 22,317</u>	<u>\$ 692</u>
559		265		4,264		
<u>559</u>	<u>-</u>	<u>265</u>	<u>-</u>	<u>4,264</u>	<u>-</u>	<u>-</u>
10,773						
10,923	65	6,789	81,223		22,317	692
<u>21,696</u>	<u>65</u>	<u>6,789</u>	<u>81,223</u>	<u>-</u>	<u>22,317</u>	<u>692</u>
<u>\$ 22,255</u>	<u>\$ 65</u>	<u>\$ 7,054</u>	<u>\$ 81,223</u>	<u>\$ 4,264</u>	<u>\$ 22,317</u>	<u>\$ 692</u>

CASCADE COUNTY

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

June 30, 2014

	2855 - Health Dept. State Grants	2859 - County Land Information	2863 - Community Decay	2864 - Tobacco
Assets				
Cash and investments	\$	\$	\$ 59,470	\$
Loans receivable				
Accounts receivable	17,269	912		18,384
Taxes receivable			<u>95</u>	
Total assets	<u>\$ 17,269</u>	<u>\$ 912</u>	<u>\$ 59,565</u>	<u>\$ 18,384</u>
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable				1,052
Due to other funds	<u>9,460</u>	<u>2,796</u>		<u>17,330</u>
Total liabilities	<u>9,460</u>	<u>2,796</u>	<u>-</u>	<u>18,382</u>
Deferred inflows				
Deferred tax revenue			<u>97</u>	
Total deferred inflows			<u>97</u>	
Fund balances				
Restricted	7,809			
Committed			8,618	
Assigned			50,850	2
Unassigned		<u>(1,884)</u>		
Total fund balances	<u>7,809</u>	<u>(1,884)</u>	<u>59,468</u>	<u>2</u>
Total liabilities, fund balances, and deferred inflows	<u>\$ 17,269</u>	<u>\$ 912</u>	<u>\$ 59,565</u>	<u>\$ 18,384</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>
\$	\$ 300	\$ 27,508	\$ 54,484	\$ 13,501	\$	\$ 5,255
	89,127				52,477	
<u>\$ -</u>	<u>\$ 89,427</u>	<u>\$ 27,508</u>	<u>\$ 54,484</u>	<u>\$ 13,501</u>	<u>\$ 52,477</u>	<u>\$ 5,255</u>
	55,473	140		3,433	3,631	5,255
	50,352				32,414	
<u>-</u>	<u>105,825</u>	<u>140</u>	<u>-</u>	<u>3,433</u>	<u>36,045</u>	<u>5,255</u>
				10,068	16,432	
			11,243			
	(16,398)	27,368	43,241			
<u>-</u>	<u>(16,398)</u>	<u>27,368</u>	<u>54,484</u>	<u>10,068</u>	<u>16,432</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 89,427</u>	<u>\$ 27,508</u>	<u>\$ 54,484</u>	<u>\$ 13,501</u>	<u>\$ 52,477</u>	<u>\$ 5,255</u>

CASCADE COUNTY

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

June 30, 2014

	2918 - Public Safety Grants	2926 - Commodity Food Dist	2927 - Rocky Mountain HIDTA	2929 - Homeland Security Grant
Assets				
Cash and investments	\$	\$ 40,425	\$	\$ 1,968
Loans receivable				
Accounts receivable	13,860	6,510		
Taxes receivable	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>13,860</u>	\$ <u>46,935</u>	\$ <u>-</u>	\$ <u>1,968</u>
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable	915	3,800		
Due to other funds	<u>12,631</u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>13,546</u>	<u>3,800</u>	<u>-</u>	<u>-</u>
Deferred inflows				
Deferred tax revenue	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows				
Fund balances				
Restricted		43,135		
Committed				
Assigned	314			1,968
Unassigned	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>314</u>	<u>43,135</u>	<u>-</u>	<u>1,968</u>
Total liabilities, fund balances, and deferred inflows	\$ <u>13,860</u>	\$ <u>46,935</u>	\$ <u>-</u>	\$ <u>1,968</u>

<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>
\$	\$ 26,737	\$ 76,553	\$	\$ 93,844	\$	\$
				21,329	25,895	4,142
<u>\$ -</u>	<u>\$ 26,737</u>	<u>\$ 76,553</u>	<u>\$ -</u>	<u>\$ 115,173</u>	<u>\$ 25,895</u>	<u>\$ 4,142</u>
				2,706	1,609	1
<u>6,966</u>					<u>24,285</u>	<u>1,734</u>
<u>6,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,706</u>	<u>25,894</u>	<u>1,735</u>
	26,737	76,553		112,467		2,407
					1	
<u>(6,966)</u>	<u>26,737</u>	<u>76,553</u>	<u>-</u>	<u>112,467</u>	<u>1</u>	<u>2,407</u>
<u>(6,966)</u>	<u>26,737</u>	<u>76,553</u>	<u>-</u>	<u>112,467</u>	<u>1</u>	<u>2,407</u>
<u>\$ -</u>	<u>\$ 26,737</u>	<u>\$ 76,553</u>	<u>\$ -</u>	<u>\$ 115,173</u>	<u>\$ 25,895</u>	<u>\$ 4,142</u>

CASCADE COUNTY

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

June 30, 2014

	2969 - Institutional Controls	2971 - W.I.C.	2973 - Maternal & Child Health	2974 - Youth Suicide Prevention
Assets				
Cash and investments	\$	\$ 2,699	\$	\$
Loans receivable				
Accounts receivable		1,469	37,110	
Taxes receivable				
Total assets	\$ -	\$ 4,168	\$ 37,110	\$ -
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable	2	4,168	2,901	
Due to other funds	14		34,208	
Total liabilities	16	4,168	37,109	-
Deferred inflows				
Deferred tax revenue				
Total deferred inflows				
Fund balances				
Restricted				
Committed				
Assigned			1	
Unassigned	(16)			
Total fund balances	(16)	-	1	-
Total liabilities, fund balances, and deferred inflows	\$ -	\$ 4,168	\$ 37,110	\$ -

<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>
\$	\$ 1,938	\$ 1	\$	\$ 220,905	\$ 2	\$ 52,087
4,773				38,271		33,339
<u>4,773</u>	<u>1,938</u>	<u>1</u>	<u>-</u>	<u>259,176</u>	<u>2</u>	<u>85,426</u>
2	1,939			8,336	2	2,816
<u>4,754</u>	<u>1,939</u>	<u>-</u>	<u>-</u>	<u>8,336</u>	<u>2</u>	<u>2,816</u>
<u>4,756</u>						
				250,840		82,610
17	(1)	1				
<u>17</u>	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>250,840</u>	<u>-</u>	<u>82,610</u>
<u>4,773</u>	<u>1,938</u>	<u>1</u>	<u>-</u>	<u>259,176</u>	<u>2</u>	<u>85,426</u>

CASCADE COUNTY

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

June 30, 2014

	2982 - Ryan White	2983 - Senior Nutrition - Aging	2984 - Aging - 10-22A-ADRC8	2985 - RSVP - Aging Services
Assets				
Cash and investments	\$ 1	\$ 146,428	\$ 11,332	\$ 32,704
Loans receivable				
Accounts receivable		85,440		24,174
Taxes receivable				
Total assets	\$ 1	\$ 231,868	\$ 11,332	\$ 56,878
Liabilities, fund balances, and deferred inflows				
Liabilities				
Accounts payable		17,937	(1,643)	3,064
Due to other funds				
Total liabilities	-	17,937	(1,643)	3,064
Deferred inflows				
Deferred tax revenue				
Total deferred inflows				
Fund balances				
Restricted		213,931	12,975	53,814
Committed				
Assigned	1			
Unassigned				
Total fund balances	1	213,931	12,975	53,814
Total liabilities, fund balances, and deferred inflows	\$ 1	\$ 231,868	\$ 11,332	\$ 56,878

<u>2986 - Administrative - Aging</u>	<u>2342 - Fire Council</u>	<u>2987 - Foster Grandparents - Age</u>	<u>Total Non- Major Special Revenue Funds</u>
\$ 1,992	\$ 3,576	\$ 100	\$ 2,995,777
9,078		60,292	183,093
<u> </u>	<u> </u>	<u> </u>	<u>572,789</u>
			<u>809,796</u>
<u>\$ 11,070</u>	<u>\$ 3,576</u>	<u>\$ 60,392</u>	<u>\$ 4,561,455</u>
4,096		3,737	404,478
<u> </u>	<u> </u>	<u>52,858</u>	<u>254,066</u>
<u>4,096</u>	<u>-</u>	<u>56,595</u>	<u>658,544</u>
			<u>817,319</u>
			<u>817,319</u>
6,974			1,275,712
	1,190		1,477,454
	2,386	3,799	624,373
<u> </u>	<u> </u>	<u>(2)</u>	<u>(291,947)</u>
<u>6,974</u>	<u>3,576</u>	<u>3,797</u>	<u>3,085,592</u>
<u>\$ 11,070</u>	<u>\$ 3,576</u>	<u>\$ 60,392</u>	<u>\$ 4,561,455</u>

CASCADE COUNTY

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

June 30, 2014

	2111 - Road Materials	2130 - Bridge	2140 - Weed Control	2150 - Predatory Animal Control
Revenues				
Intergovernmental sources	\$	\$	\$	\$
Charges for goods and services			80,167	
Licenses and permits				
Tax Revenue	163,264	1,556,934	416,334	3,143
Investment income		1,166		
Inkind revenue				
Other revenue		1	1,235	
Total revenues	163,264	1,558,101	497,736	3,143
Expenditures				
Current				
Public works	163,978	166	373,753	
General government				
Public safety				2,852
Health services				
Culture and recreation				
Environmental management				
Debt service				
Capital outlay				
Total expenditures	163,978	166	373,753	2,852
Revenues over (under) expenditures	(714)	1,557,935	123,983	291
Other financing sources (uses)				
Transfers in			4,537	
Transfers out		(1,557,979)		
Total other financing sources (uses)	0	(1,557,979)	4,537	0
Net change in fund balances	(714)	(44)	128,520	291
Fund balances, beginning of year	17,446	270,335	184,736	1,312
Fund balances, end of year	\$ 16,732	\$ 270,291	\$ 313,256	\$ 1,603

<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>
\$	\$	\$	\$	\$	\$	\$
	42,777					
900,386	860,949	441,350	352,249		250,515	91,855
214	17			1		
	783					
<u>900,600</u>	<u>904,526</u>	<u>441,350</u>	<u>352,249</u>	<u>3,438</u>	<u>250,515</u>	<u>91,855</u>
				<u>3,439</u>		
	1,161,706	356,522	352,368		177,000	
152						95,999
				6,520	69,949	
<u>152</u>	<u>1,161,706</u>	<u>356,522</u>	<u>352,368</u>	<u>6,520</u>	<u>246,949</u>	<u>95,999</u>
<u>900,448</u>	<u>(257,180)</u>	<u>84,828</u>	<u>(119)</u>	<u>(3,081)</u>	<u>3,566</u>	<u>(4,144)</u>
	147,234		4,983	6,489	2,492	4,983
<u>(900,530)</u>	<u>147,234</u>	<u>0</u>	<u>4,983</u>	<u>6,489</u>	<u>2,492</u>	<u>4,983</u>
<u>(900,530)</u>						
(82)	(109,946)	84,828	4,864	3,408	6,058	839
<u>109,118</u>	<u>102,499</u>	<u>240,050</u>	<u>177,386</u>	<u>843</u>	<u>32,480</u>	<u>29,714</u>
\$ <u>109,036</u>	\$ <u>(7,447)</u>	\$ <u>324,878</u>	\$ <u>182,250</u>	\$ <u>4,251</u>	\$ <u>38,538</u>	\$ <u>30,553</u>

CASCADE COUNTY

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

June 30, 2014

	2250 - Planning Dept	2270 - Health Department	2280 - Senior Citizens	2271 - Mental Health
Revenues				
Intergovernmental sources	\$ (536)	\$ 257,419	\$	\$
Charges for goods and services	11,415	391,821		
Licenses and permits	21,208	102,698		
Tax Revenue	236,529	378,656	246,582	84,761
Investment income		164		
Inkind revenue				
Other revenue		13,042		
Total revenues	268,616	1,143,800	246,582	84,761
Expenditures				
Current				
Public works				
General government	253,216			
Public safety				
Health services		1,211,758	364	81,345
Culture and recreation				
Environmental management				
Debt service				
Capital outlay	9,819			
Total expenditures	263,035	1,211,758	364	81,345
Revenues over (under) expenditures	5,581	(67,958)	246,218	3,416
Other financing sources (uses)				
Transfers in	8,480	89,702		
Transfers out		(183,766)	(225,609)	
Total other financing sources (uses)	8,480	(94,064)	(225,609)	0
Net change in fund balances	14,061	(162,022)	20,609	3,416
Fund balances, beginning of year	40,817	196,190	90,594	12,018
Fund balances, end of year	\$ 54,878	\$ 34,168	\$ 111,203	\$ 15,434

<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>
\$ 1,160	\$	\$	\$	\$	\$	\$
198,796	133,765	261,539		879,656		27,542
	13,759					
<u>199,956</u>	<u>147,524</u>	<u>261,539</u>	<u>0</u>	<u>879,656</u>	<u>0</u>	<u>27,542</u>
227,301			103,646	197	480	9,052
	186,670					
		259,200				
<u>227,301</u>	<u>186,670</u>	<u>259,200</u>	<u>103,646</u>	<u>197</u>	<u>480</u>	<u>9,052</u>
<u>(27,345)</u>	<u>(39,146)</u>	<u>2,339</u>	<u>(103,646)</u>	<u>879,459</u>	<u>(480)</u>	<u>18,490</u>
4,983	4,983			(879,656)		
<u>4,983</u>	<u>4,983</u>	<u>0</u>	<u>0</u>	<u>(879,656)</u>	<u>0</u>	<u>0</u>
(22,362)	(34,163)	2,339	(103,646)	(197)	(480)	18,490
<u>43,408</u>	<u>34,054</u>	<u>34,089</u>	<u>26,679</u>	<u>(777)</u>	<u>3,252</u>	<u>12,485</u>
<u>\$ 21,046</u>	<u>\$ (109)</u>	<u>\$ 36,428</u>	<u>\$ (76,967)</u>	<u>\$ (974)</u>	<u>\$ 2,772</u>	<u>\$ 30,975</u>

CASCADE COUNTY

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

June 30, 2014

	2391 - Federal Equitable Share	2392 - C.D.B.G. - Revolving	2393 - Records Preservation	2395 - Sheriff Co Work Program.
Revenues				
Intergovernmental sources	\$	\$	\$	\$
Charges for goods and services			70,888	
Licenses and permits				
Tax Revenue				
Investment income	16	30		
Inkind revenue				
Other revenue				
Total revenues	<u>16</u>	<u>30</u>	<u>70,888</u>	<u>0</u>
Expenditures				
Current				
Public works				
General government			650	
Public safety	6,543			42
Health services				
Culture and recreation			203,703	
Environmental management				
Debt service				
Capital outlay				
Total expenditures	<u>6,543</u>	<u>0</u>	<u>204,353</u>	<u>42</u>
Revenues over (under) expenditures	<u>(6,527)</u>	<u>30</u>	<u>(133,465)</u>	<u>(42)</u>
Other financing sources (uses)				
Transfers in			142,691	
Transfers out				
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>142,691</u>	<u>0</u>
Net change in fund balances	(6,527)	30	9,226	(42)
Fund balances, beginning of year	<u>11,497</u>	<u>205,077</u>	<u>9,873</u>	<u>1,500</u>
Fund balances, end of year	<u>\$ 4,970</u>	<u>\$ 205,107</u>	<u>\$ 19,099</u>	<u>\$ 1,458</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>
\$ 37,227	\$	\$	\$	\$	\$	\$
	13		23	15	134	4
<u>37,227</u>	<u>452</u>	<u>336</u>	<u>2,136</u>	<u>153</u>	<u>11,901</u>	<u>2,783</u>
	<u>465</u>	<u>336</u>	<u>2,159</u>	<u>168</u>	<u>12,035</u>	<u>2,787</u>
	507	385	4,756	463	18,632	15,001
22,206						
<u>22,206</u>	<u>507</u>	<u>385</u>	<u>4,756</u>	<u>463</u>	<u>18,632</u>	<u>15,001</u>
<u>15,021</u>	<u>(42)</u>	<u>(49)</u>	<u>(2,597)</u>	<u>(295)</u>	<u>(6,597)</u>	<u>(12,214)</u>
			113		477	
<u>0</u>	<u>0</u>	<u>0</u>	<u>113</u>	<u>0</u>	<u>477</u>	<u>0</u>
15,021	(42)	(49)	(2,484)	(295)	(6,120)	(12,214)
<u>12,766</u>	<u>267</u>	<u>146</u>	<u>4,149</u>	<u>643</u>	<u>13,094</u>	<u>99,255</u>
<u>\$ 27,787</u>	<u>\$ 225</u>	<u>\$ 97</u>	<u>\$ 1,665</u>	<u>\$ 348</u>	<u>\$ 6,974</u>	<u>\$ 87,041</u>

CASCADE COUNTY

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

June 30, 2014

	2526 - Park Garden O & M	2527 - Gannon/Flood Road O&M	2528 - Whitetail Lane O&M	2800 - Alcohol Rehabilitation
Revenues				
Intergovernmental sources	\$	\$	\$	\$ 92,452
Charges for goods and services				
Licenses and permits				
Tax Revenue	11	2	8	
Investment income				
Inkind revenue				
Other revenue	1,442	482	3,194	
Total revenues	1,453	484	3,202	92,452
Expenditures				
Current				
Public works	(1)		1,564	
General government				
Public safety				
Health services				92,452
Culture and recreation				
Environmental management				
Debt service				
Capital outlay				
Total expenditures	(1)	0	1,564	92,452
Revenues over (under) expenditures	1,454	484	1,638	0
Other financing sources (uses)				
Transfers in				
Transfers out				
Total other financing sources (uses)	0	0	0	0
Net change in fund balances	1,454	484	1,638	0
Fund balances, beginning of year	15,644	17,244	6,295	0
Fund balances, end of year	\$ 17,098	\$ 17,728	\$ 7,933	\$ 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>
\$ 31,042	\$ 198,556	\$	\$	\$ 27,204	\$ 57,437	\$
<u>31,042</u>	<u>198,556</u>	<u>0</u>	<u>0</u>	<u>27,204</u>	<u>57,437</u>	<u>0</u>
	153,556		24,959	27,204	49,937	
36,972		53,212				
<u>36,972</u>	<u>153,556</u>	<u>53,212</u>	<u>24,959</u>	<u>27,204</u>	<u>7,500</u> <u>57,437</u>	<u>0</u>
<u>(5,930)</u>	<u>45,000</u>	<u>(53,212)</u>	<u>(24,959)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	(45,000)	60,000	25,000			
<u>0</u>	<u>(45,000)</u>	<u>60,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(5,930)	0	6,788	41	0	0	0
<u>27,626</u>	<u>65</u>	<u>1</u>	<u>81,182</u>	<u>0</u>	<u>22,317</u>	<u>692</u>
\$ <u>21,696</u>	\$ <u>65</u>	\$ <u>6,789</u>	\$ <u>81,223</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, 2014

	2855 - Health Dept. State Grants	2859 - County Land Information	2863 - Community Decay	2864 - Tobacco
Revenues				
Intergovernmental sources	\$ 24,539	\$	\$	\$ 83,542
Charges for goods and services		15,996		
Licenses and permits				
Tax Revenue			6	
Investment income				
Inkind revenue				
Other revenue				
Total revenues	<u>24,539</u>	<u>15,996</u>	<u>6</u>	<u>83,542</u>
Expenditures				
Current				
Public works				
General government		23,658		
Public safety				
Health services	17,861			83,541
Culture and recreation				
Environmental management				
Debt service				
Capital outlay		5,175		
Total expenditures	<u>17,861</u>	<u>28,833</u>	<u>0</u>	<u>83,541</u>
Revenues over (under) expenditures	<u>6,678</u>	<u>(12,837)</u>	<u>6</u>	<u>1</u>
Other financing sources (uses)				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	6,678	(12,837)	6	1
Fund balances, beginning of year	<u>1,131</u>	<u>10,953</u>	<u>59,462</u>	<u>1</u>
Fund balances, end of year	<u>\$ 7,809</u>	<u>\$ (1,884)</u>	<u>\$ 59,468</u>	<u>\$ 2</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>
\$ 99,505	\$ 9,300 1,433,678	\$ 1,364	\$ 19,456	\$ 37,699	\$ 214,745	\$
						22,430
<u>99,505</u>	<u>1,444,083</u>	<u>1,364</u>	<u>19,456</u>	<u>37,699</u>	<u>214,745</u>	<u>22,430</u>
99,505						
	1,504,589			57,233	198,316	22,430
		704				
			51,844			
<u>99,505</u>	<u>1,504,589</u>	<u>704</u>	<u>51,844</u>	<u>57,233</u>	<u>198,316</u>	<u>22,430</u>
<u>0</u>	<u>(60,506)</u>	<u>660</u>	<u>(32,388)</u>	<u>(19,534)</u>	<u>16,429</u>	<u>0</u>
	44,107			371		
<u>0</u>	<u>44,107</u>	<u>0</u>	<u>0</u>	<u>371</u>	<u>0</u>	<u>0</u>
0	(16,399)	660	(32,388)	(19,163)	16,429	0
<u>0</u>	<u>1</u>	<u>26,708</u>	<u>86,872</u>	<u>29,231</u>	<u>3</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ (16,398)</u>	<u>\$ 27,368</u>	<u>\$ 54,484</u>	<u>\$ 10,068</u>	<u>\$ 16,432</u>	<u>\$ 0</u>

CASCADE COUNTY

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

June 30, 2014

	2918 - Public Safety Grants	2926 - Commodity Food Dist	2927 - Rocky Mountain HIDTA	2929 - Homeland Security Grant
Revenues				
Intergovernmental sources	\$ 64,727	\$ 38,246	\$	\$ 64,618
Charges for goods and services				
Licenses and permits				
Tax Revenue				
Investment income				
Inkind revenue				
Other revenue				
Total revenues	<u>64,727</u>	<u>38,246</u>	<u>0</u>	<u>64,618</u>
Expenditures				
Current				
Public works				
General government				
Public safety	74,908		7,942	64,618
Health services		24,297		
Culture and recreation				
Environmental management				
Debt service				
Capital outlay				
Total expenditures	<u>74,908</u>	<u>24,297</u>	<u>7,942</u>	<u>64,618</u>
Revenues over (under) expenditures	<u>(10,181)</u>	<u>13,949</u>	<u>(7,942)</u>	<u>0</u>
Other financing sources (uses)				
Transfers in	8,625			
Transfers out				
Total other financing sources (uses)	<u>8,625</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	(1,556)	13,949	(7,942)	0
Fund balances, beginning of year	<u>1,870</u>	<u>29,186</u>	<u>7,942</u>	<u>1,968</u>
Fund balances, end of year	<u>\$ 314</u>	<u>\$ 43,135</u>	<u>\$ 0</u>	<u>\$ 1,968</u>

<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>
\$ 59,197	\$ (1,473)	\$ 115,176	\$	\$ 94,788	\$ 123,344	\$ 13,726
<u>59,197</u>	<u>(1,473)</u>	<u>118,431</u>	<u>0</u>	<u>94,788</u>	<u>123,344</u>	<u>13,726</u>
73,690	2,531	102,999		111,040	159,331	16,599
<u>73,690</u>	<u>2,531</u>	<u>102,999</u>	<u>0</u>	<u>111,040</u>	<u>159,331</u>	<u>16,599</u>
<u>(14,493)</u>	<u>(4,004)</u>	<u>15,432</u>	<u>0</u>	<u>(16,252)</u>	<u>(35,987)</u>	<u>(2,873)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,019</u>	<u>0</u>
(14,493)	(4,004)	15,432	0	(16,252)	(15,968)	(2,873)
<u>7,527</u>	<u>30,741</u>	<u>61,121</u>	<u>0</u>	<u>128,719</u>	<u>15,969</u>	<u>5,280</u>
\$ <u>(6,966)</u>	\$ <u>26,737</u>	\$ <u>76,553</u>	\$ <u>0</u>	\$ <u>112,467</u>	\$ <u>1</u>	\$ <u>2,407</u>

CASCADE COUNTY

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

June 30, 2014

	2969 - Institutional Controls	2971 - W.I.C.	2973 - Maternal & Child Health	2974 - Youth Suicide Prevention
Revenues				
Intergovernmental sources	\$ 838	\$ 280,990	\$ 219,385	\$
Charges for goods and services				
Licenses and permits				
Tax Revenue				
Investment income				
Inkind revenue				
Other revenue			1,675	
Total revenues	838	280,990	221,060	0
Expenditures				
Current				
Public works				
General government				
Public safety				
Health services	4,067	328,630	317,926	2,022
Culture and recreation				
Environmental management				
Debt service				
Capital outlay				
Total expenditures	4,067	328,630	317,926	2,022
Revenues over (under) expenditures	(3,229)	(47,640)	(96,866)	(2,022)
Other financing sources (uses)				
Transfers in	2,138	47,639	87,899	
Transfers out				
Total other financing sources (uses)	2,138	47,639	87,899	0
Net change in fund balances	(1,091)	(1)	(8,967)	(2,022)
Fund balances, beginning of year	1,075	1	8,968	2,022
Fund balances, end of year	\$ (16)	\$ 0	\$ 1	\$ 0

<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>
\$ 30,000	\$ 76,076	\$ 27,932	\$	\$ 266,493	\$ 25,669	\$ 141,665
<u>30,000</u>	<u>76,076</u>	<u>27,932</u>	<u>0</u>	<u>21,774</u> <u>288,267</u>	<u>25,669</u>	<u>141,665</u>
30,010	96,376	36,565		296,284	26,811	142,177
<u>30,010</u>	<u>96,376</u>	<u>36,565</u>	<u>0</u>	<u>296,284</u>	<u>26,811</u>	<u>142,177</u>
<u>(10)</u>	<u>(20,300)</u>	<u>(8,633)</u>	<u>0</u>	<u>(8,017)</u>	<u>(1,142)</u>	<u>(512)</u>
	20,299	4,630		29,897	1,142	7,100
<u>0</u>	<u>20,299</u>	<u>4,630</u>	<u>0</u>	<u>29,897</u>	<u>1,142</u>	<u>(1,349)</u> <u>5,751</u>
(10)	(1)	(4,003)	0	21,880	0	5,239
<u>27</u>	<u>0</u>	<u>4,004</u>	<u>0</u>	<u>228,960</u>	<u>0</u>	<u>77,371</u>
\$ <u>17</u>	\$ <u>(1)</u>	\$ <u>1</u>	\$ <u>0</u>	\$ <u>250,840</u>	\$ <u>0</u>	\$ <u>82,610</u>

CASCADE COUNTY

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

June 30, 2014

	2982 - Ryan White	2983 - Senior Nutrition - Aging	2984 - Aging - 10-22A-ADRC8	2985 - RSVP - Aging Services
Revenues				
Intergovernmental sources	\$	\$ 380,803	\$ 14,403	\$ 82,425
Charges for goods and services				
Licenses and permits				
Tax Revenue				
Investment income				
Inkind revenue				
Other revenue		251,400	50	21,959
Total revenues	0	632,203	14,453	104,384
Expenditures				
Current				
Public works				
General government				
Public safety				
Health services		721,048	1,500	112,601
Culture and recreation				
Environmental management				
Debt service				
Capital outlay				
Total expenditures	0	721,048	1,500	112,601
Revenues over (under) expenditures	0	(88,845)	12,953	(8,217)
Other financing sources (uses)				
Transfers in		98,393		10,000
Transfers out			(16,790)	
Total other financing sources (uses)	0	98,393	(16,790)	10,000
Net change in fund balances	0	9,548	(3,837)	1,783
Fund balances, beginning of year	1	204,383	16,812	52,031
Fund balances, end of year	\$ 1	\$ 213,931	\$ 12,975	\$ 53,814

<u>2986 - Administrative - Aging</u>	<u>2342 - Fire Council</u>	<u>2987 - Foster Grandparents - Age</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ 65,038	\$	\$ 185,845	\$ 3,447,559
8,218			2,169,423
	4,422		128,328
			7,457,479
			1,608
			50,755
		27,313	382,885
<u>73,256</u>	<u>4,422</u>	<u>213,158</u>	<u>13,638,037</u>
			780,809
	846		2,870,064
161,543		219,490	2,025,158
			4,718,623
			539,372
			68,443
			22,494
<u>161,543</u>	<u>846</u>	<u>219,490</u>	<u>11,024,963</u>
<u>(88,287)</u>	<u>3,576</u>	<u>(6,332)</u>	<u>2,613,074</u>
88,358		10,000	987,764
<u>88,358</u>	<u>0</u>	<u>10,000</u>	<u>(3,810,679)</u>
			<u>(2,822,915)</u>
71	3,576	3,668	(209,841)
<u>6,903</u>	<u>0</u>	<u>129</u>	<u>3,295,433</u>
<u>\$ 6,974</u>	<u>\$ 3,576</u>	<u>\$ 3,797</u>	<u>\$ 3,085,592</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, 2014

	Road Materials			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 164,000	\$ 164,000	\$ 163,264	\$ (736)
Total revenues	<u>164,000</u>	<u>164,000</u>	<u>163,264</u>	<u>(736)</u>
Expenditures				
Public Works	164,000	164,000	163,978	22
Total expenditures	<u>164,000</u>	<u>164,000</u>	<u>163,978</u>	<u>22</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(714)</u>	<u>(714)</u>
Net change in fund balance	0	0	(714)	(714)
Fund balances, beginning of year	<u>17,446</u>	<u>17,446</u>	<u>17,446</u>	<u>0</u>
Fund balances, end of year	<u>\$ 17,446</u>	<u>\$ 17,446</u>	<u>\$ 16,732</u>	<u>\$ (714)</u>

	Bridge			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 1,579,516	\$ 1,579,516	\$ 1,556,934	\$ (22,582)
Investment & royalty earnings			1,166	1,166
Miscellaneous			1	1
Total revenues	<u>1,579,516</u>	<u>1,579,516</u>	<u>1,558,101</u>	<u>(21,415)</u>
Expenditures				
Public Works			166	(166)
Total expenditures	<u>0</u>	<u>0</u>	<u>166</u>	<u>(166)</u>
Revenues over (under) expenditures	<u>1,579,516</u>	<u>1,579,516</u>	<u>1,557,935</u>	<u>(21,581)</u>
Transfers in (out)	(1,579,516)	(1,579,516)	(1,557,979)	21,537
Net change in fund balance	0	0	(44)	(44)
Fund balances, beginning of year	<u>270,335</u>	<u>270,335</u>	<u>270,335</u>	<u>0</u>
Fund balances, end of year	<u>\$ 270,335</u>	<u>\$ 270,335</u>	<u>\$ 270,291</u>	<u>\$ (44)</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, 2014

	Weed Control			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 85,000	\$ 83,214	\$ 80,167	\$ (3,047)
Tax revenue	423,959	423,959	416,334	(7,625)
Miscellaneous	<u>1,235</u>	<u>1,235</u>	<u>1,235</u>	<u>1,235</u>
Total revenues	<u>508,959</u>	<u>507,173</u>	<u>497,736</u>	<u>(9,437)</u>
Expenditures				
Public Works	<u>585,029</u>	<u>586,815</u>	<u>373,753</u>	<u>213,062</u>
Total expenditures	<u>585,029</u>	<u>586,815</u>	<u>373,753</u>	<u>213,062</u>
Revenues over (under) expenditures	<u>(76,070)</u>	<u>(79,642)</u>	<u>123,983</u>	<u>203,625</u>
Transfers in (out)	<u>(7,517)</u>	<u>(7,517)</u>	<u>4,537</u>	<u>12,054</u>
Net change in fund balance	<u>(83,587)</u>	<u>(87,159)</u>	<u>128,520</u>	<u>215,679</u>
Fund balances, beginning of year	<u>184,736</u>	<u>184,736</u>	<u>184,736</u>	<u>0</u>
Fund balances, end of year	<u>\$ 101,149</u>	<u>\$ 97,577</u>	<u>\$ 313,256</u>	<u>\$ 215,679</u>

	Predatory Animal Control			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 2,400	\$ 2,400	\$ 3,143	\$ 743
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>3,143</u>	<u>743</u>
Expenditures				
Public Safety	<u>2,858</u>	<u>2,858</u>	<u>2,852</u>	<u>6</u>
Total expenditures	<u>2,858</u>	<u>2,858</u>	<u>2,852</u>	<u>6</u>
Revenues over (under) expenditures	<u>(458)</u>	<u>(458)</u>	<u>291</u>	<u>749</u>
Net change in fund balance	<u>(458)</u>	<u>(458)</u>	<u>291</u>	<u>749</u>
Fund balances, beginning of year	<u>1,312</u>	<u>1,312</u>	<u>1,312</u>	<u>0</u>
Fund balances, end of year	<u>\$ 854</u>	<u>\$ 854</u>	<u>\$ 1,603</u>	<u>\$ 749</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, 2014

	<u>State Fair</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 916,263	\$ 916,263	\$ 900,386	\$ (15,877)
Investment & royalty earnings			214	214
Total revenues	<u>916,263</u>	<u>916,263</u>	<u>900,600</u>	<u>(15,663)</u>
Expenditures				
Public Safety			152	(152)
Total expenditures	<u>0</u>	<u>0</u>	<u>152</u>	<u>(152)</u>
Revenues over (under) expenditures	<u>916,263</u>	<u>916,263</u>	<u>900,448</u>	<u>(15,815)</u>
Transfers in (out)	<u>(916,263)</u>	<u>(916,263)</u>	<u>(900,530)</u>	<u>15,733</u>
Net change in fund balance	0	0	(82)	(82)
Fund balances, beginning of year	<u>109,118</u>	<u>109,118</u>	<u>109,118</u>	<u>0</u>
Fund balances, end of year	<u>\$ 109,118</u>	<u>\$ 109,118</u>	<u>\$ 109,036</u>	<u>\$ (82)</u>

	<u>District Court</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 40,000	\$ 40,000	\$ 42,777	\$ 2,777
Tax revenue	889,622	889,622	860,949	(28,673)
Fines and forfeitures	500	500	783	283
Investment & royalty earnings			17	17
Total revenues	<u>930,122</u>	<u>930,122</u>	<u>904,526</u>	<u>(25,596)</u>
Expenditures				
General Government	<u>1,288,749</u>	<u>1,295,249</u>	<u>1,161,706</u>	<u>133,543</u>
Total expenditures	<u>1,288,749</u>	<u>1,295,249</u>	<u>1,161,706</u>	<u>133,543</u>
Revenues over (under) expenditures	<u>(358,627)</u>	<u>(365,127)</u>	<u>(257,180)</u>	<u>107,947</u>
Transfers in (out)	<u>29,901</u>	<u>147,234</u>	<u>147,234</u>	<u>0</u>
Net change in fund balance	<u>(328,726)</u>	<u>(217,893)</u>	<u>(109,946)</u>	<u>107,947</u>
Fund balances, beginning of year	<u>102,499</u>	<u>102,499</u>	<u>102,499</u>	<u>0</u>
Fund balances, end of year	<u>\$ (226,227)</u>	<u>\$ (115,394)</u>	<u>\$ (7,447)</u>	<u>\$ 107,947</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, 2014

	Comprehensive Insurance			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 448,952	\$ 448,952	\$ 441,350	\$ (7,602)
Total revenues	<u>448,952</u>	<u>448,952</u>	<u>441,350</u>	<u>(7,602)</u>
Expenditures				
General Government	400,000	400,000	356,522	43,478
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>356,522</u>	<u>43,478</u>
Revenues over (under) expenditures	<u>48,952</u>	<u>48,952</u>	<u>84,828</u>	<u>35,876</u>
Net change in fund balance	48,952	48,952	84,828	35,876
Fund balances, beginning of year	<u>240,050</u>	<u>240,050</u>	<u>240,050</u>	<u>0</u>
Fund balances, end of year	<u>\$ 289,002</u>	<u>\$ 289,002</u>	<u>\$ 324,878</u>	<u>\$ 35,876</u>

	Mosquito Control			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 358,708	\$ 358,708	\$ 352,249	\$ (6,459)
Total revenues	<u>358,708</u>	<u>358,708</u>	<u>352,249</u>	<u>(6,459)</u>
Expenditures				
General Government	444,654	444,654	352,368	92,286
Total expenditures	<u>444,654</u>	<u>444,654</u>	<u>352,368</u>	<u>92,286</u>
Revenues over (under) expenditures	<u>(85,946)</u>	<u>(85,946)</u>	<u>(119)</u>	<u>85,827</u>
Transfers in (out)	4,983	4,983	4,983	0
Net change in fund balance	<u>(80,963)</u>	<u>(80,963)</u>	<u>4,864</u>	<u>85,827</u>
Fund balances, beginning of year	<u>177,386</u>	<u>177,386</u>	<u>177,386</u>	<u>0</u>
Fund balances, end of year	<u>\$ 96,423</u>	<u>\$ 96,423</u>	<u>\$ 182,250</u>	<u>\$ 85,827</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, 2014

	Parks			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment & royalty earnings			\$ 1	\$ 1
Miscellaneous	\$ 3,438	\$ 3,438	3,438	0
Total revenues	<u>3,438</u>	<u>3,438</u>	<u>3,439</u>	<u>1</u>
Expenditures				
Culture and Recreation	10,018	10,018	6,520	3,498
Total expenditures	<u>10,018</u>	<u>10,018</u>	<u>6,520</u>	<u>3,498</u>
Revenues over (under) expenditures	<u>(6,580)</u>	<u>(6,580)</u>	<u>(3,081)</u>	<u>3,499</u>
Transfers in (out)		6,489	6,489	0
Net change in fund balance	<u>(6,580)</u>	<u>(91)</u>	<u>3,408</u>	<u>3,499</u>
Fund balances, beginning of year	<u>843</u>	<u>843</u>	<u>843</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (5,737)</u></u>	<u><u>\$ 752</u></u>	<u><u>\$ 4,251</u></u>	<u><u>\$ 3,499</u></u>

	Library			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 252,415	\$ 252,415	\$ 250,515	\$ (1,900)
Total revenues	<u>252,415</u>	<u>252,415</u>	<u>250,515</u>	<u>(1,900)</u>
Expenditures				
General Government	177,000	177,000	177,000	0
Culture and Recreation	72,283	72,283	69,949	2,334
Total expenditures	<u>249,283</u>	<u>249,283</u>	<u>246,949</u>	<u>2,334</u>
Revenues over (under) expenditures	<u>3,132</u>	<u>3,132</u>	<u>3,566</u>	<u>434</u>
Transfers in (out)	2,492	2,492	2,492	0
Net change in fund balance	<u>5,624</u>	<u>5,624</u>	<u>6,058</u>	<u>434</u>
Fund balances, beginning of year	<u>32,480</u>	<u>32,480</u>	<u>32,480</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 38,104</u></u>	<u><u>\$ 38,104</u></u>	<u><u>\$ 38,538</u></u>	<u><u>\$ 434</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, 2014

	Emergency Medical Service			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 93,827	\$ 93,827	\$ 91,855	\$ (1,972)
Total revenues	93,827	93,827	91,855	(1,972)
Expenditures				
Public H & W	102,171	102,171	95,999	6,172
Total expenditures	102,171	102,171	95,999	6,172
Revenues over (under) expenditures	(8,344)	(8,344)	(4,144)	4,200
Transfers in (out)	4,983	4,983	4,983	0
Net change in fund balance	(3,361)	(3,361)	839	4,200
Fund balances, beginning of year	29,714	29,714	29,714	0
Fund balances, end of year	\$ 26,353	\$ 26,353	\$ 30,553	\$ 4,200

	Planning Dept			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental			\$ (536)	\$ (536)
Charges for services	\$ 6,500	\$ 6,500	11,415	4,915
Licenses and permits	16,050	16,050	21,208	5,158
Tax revenue	245,564	245,564	236,529	(9,035)
Total revenues	268,114	268,114	268,616	502
Expenditures				
General Government	253,779	255,879	253,216	2,663
Capital Outlay	14,000	11,900	9,819	2,081
Total expenditures	267,779	267,779	263,035	4,744
Revenues over (under) expenditures	335	335	5,581	5,246
Transfers in (out)	2,907	2,907	8,480	5,573
Net change in fund balance	3,242	3,242	14,061	10,819
Fund balances, beginning of year	40,817	40,817	40,817	0
Fund balances, end of year	\$ 44,059	\$ 44,059	\$ 54,878	\$ 10,819

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, 2014

	Health Department			Variance with
	Original	Final Budget	Actual	Budget -
	Budget			Favorable
				(Unfavorable)
Revenues				
Intergovernmental	\$ 268,000	\$ 268,000	\$ 257,419	\$ (10,581)
Charges for services	340,750	340,750	391,821	51,071
Licenses and permits	89,000	89,000	102,698	13,698
Tax revenue	381,990	381,990	378,656	(3,334)
Investment & royalty earnings			164	164
Miscellaneous		<u>2,525</u>	<u>13,042</u>	<u>10,517</u>
Total revenues	<u>1,079,740</u>	<u>1,082,265</u>	<u>1,143,800</u>	<u>61,535</u>
Expenditures				
Public H & W	<u>1,319,135</u>	<u>1,321,560</u>	<u>1,211,758</u>	<u>109,802</u>
Total expenditures	<u>1,319,135</u>	<u>1,321,560</u>	<u>1,211,758</u>	<u>109,802</u>
Revenues over (under) expenditures	<u>(239,395)</u>	<u>(239,295)</u>	<u>(67,958)</u>	<u>171,337</u>
Transfers in (out)	<u>17,338</u>	<u>(94,064)</u>	<u>(94,064)</u>	<u>0</u>
Net change in fund balance	<u>(222,057)</u>	<u>(333,359)</u>	<u>(162,022)</u>	<u>171,337</u>
Fund balances, beginning of year	<u>196,190</u>	<u>196,190</u>	<u>196,190</u>	<u>0</u>
Fund balances, end of year	<u>\$ (25,867)</u>	<u>\$ (137,169)</u>	<u>\$ 34,168</u>	<u>\$ 171,337</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, 2014

	Senior Citizens			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 251,043	\$ 251,043	\$ 246,582	\$ (4,461)
Total revenues	<u>251,043</u>	<u>251,043</u>	<u>246,582</u>	<u>(4,461)</u>
Expenditures				
Public H & W	<u> </u>	<u> </u>	364	(364)
Total expenditures	<u> 0</u>	<u> 0</u>	<u> 364</u>	<u> (364)</u>
Revenues over (under) expenditures	<u>251,043</u>	<u>251,043</u>	<u>246,218</u>	<u>(4,825)</u>
Transfers in (out)	<u>(225,609)</u>	<u>(233,676)</u>	<u>(225,609)</u>	<u>8,067</u>
Net change in fund balance	25,434	17,367	20,609	3,242
Fund balances, beginning of year	<u>90,594</u>	<u>90,594</u>	<u>90,594</u>	<u>0</u>
Fund balances, end of year	<u>\$ 116,028</u>	<u>\$ 107,961</u>	<u>\$ 111,203</u>	<u>\$ 3,242</u>

	Mental Health			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 86,466	\$ 86,466	\$ 84,761	\$ (1,705)
Total revenues	<u>86,466</u>	<u>86,466</u>	<u>84,761</u>	<u>(1,705)</u>
Expenditures				
Public H & W	<u>86,466</u>	<u>86,466</u>	<u>81,345</u>	<u>5,121</u>
Total expenditures	<u>86,466</u>	<u>86,466</u>	<u>81,345</u>	<u>5,121</u>
Revenues over (under) expenditures	<u> 0</u>	<u> 0</u>	<u> 3,416</u>	<u> 3,416</u>
Net change in fund balance	0	0	3,416	3,416
Fund balances, beginning of year	<u>12,018</u>	<u>12,018</u>	<u>12,018</u>	<u>0</u>
Fund balances, end of year	<u>\$ 12,018</u>	<u>\$ 12,018</u>	<u>\$ 15,434</u>	<u>\$ 3,416</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, 2014

	County Extension			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 9,464	\$ 9,464	\$ 1,160	\$ (8,304)
Tax revenue	<u>202,219</u>	<u>202,219</u>	<u>198,796</u>	<u>(3,423)</u>
Total revenues	<u>211,683</u>	<u>211,683</u>	<u>199,956</u>	<u>(11,727)</u>
Expenditures				
General Government	<u>221,210</u>	<u>240,563</u>	<u>227,301</u>	<u>13,262</u>
Total expenditures	<u>221,210</u>	<u>240,563</u>	<u>227,301</u>	<u>13,262</u>
Revenues over (under) expenditures	<u>(9,527)</u>	<u>(28,880)</u>	<u>(27,345)</u>	<u>1,535</u>
Transfers in (out)	<u>4,983</u>	<u>4,983</u>	<u>4,983</u>	<u>0</u>
Net change in fund balance	<u>(4,544)</u>	<u>(23,897)</u>	<u>(22,362)</u>	<u>1,535</u>
Fund balances, beginning of year	<u>43,408</u>	<u>43,408</u>	<u>43,408</u>	<u>0</u>
Fund balances, end of year	<u>\$ 38,864</u>	<u>\$ 19,511</u>	<u>\$ 21,046</u>	<u>\$ 1,535</u>

	Senior Transportation			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 136,263	\$ 139,388	\$ 133,765	\$ (5,623)
Miscellaneous	<u>14,000</u>	<u>14,001</u>	<u>13,759</u>	<u>(242)</u>
Total revenues	<u>150,263</u>	<u>153,389</u>	<u>147,524</u>	<u>(5,865)</u>
Expenditures				
Public H & W	<u>205,583</u>	<u>206,083</u>	<u>186,670</u>	<u>19,413</u>
Total expenditures	<u>205,583</u>	<u>206,083</u>	<u>186,670</u>	<u>19,413</u>
Revenues over (under) expenditures	<u>(55,320)</u>	<u>(52,694)</u>	<u>(39,146)</u>	<u>13,548</u>
Transfers in (out)	<u>4,983</u>	<u>4,983</u>	<u>4,983</u>	<u>0</u>
Net change in fund balance	<u>(50,337)</u>	<u>(47,711)</u>	<u>(34,163)</u>	<u>13,548</u>
Fund balances, beginning of year	<u>34,054</u>	<u>34,054</u>	<u>34,054</u>	<u>0</u>
Fund balances, end of year	<u>\$ (16,283)</u>	<u>\$ (13,657)</u>	<u>\$ (109)</u>	<u>\$ 13,548</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, 2014

	Museums			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 259,176	\$ 259,176	\$ 261,539	\$ 2,363
Total revenues	<u>259,176</u>	<u>259,176</u>	<u>261,539</u>	<u>2,363</u>
Expenditures				
Culture and Recreation	259,176	259,176	259,200	(24)
Total expenditures	<u>259,176</u>	<u>259,176</u>	<u>259,200</u>	<u>(24)</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>2,339</u>	<u>2,339</u>
Net change in fund balance	0	0	2,339	2,339
Fund balances, beginning of year	34,089	34,089	34,089	0
Fund balances, end of year	<u>\$ 34,089</u>	<u>\$ 34,089</u>	<u>\$ 36,428</u>	<u>\$ 2,339</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	<u>0</u>	<u>0</u>	\$ 103,646	\$ (103,646)
Total expenditures	<u>0</u>	<u>0</u>	<u>103,646</u>	<u>(103,646)</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(103,646)</u>	<u>(103,646)</u>
Net change in fund balance	0	0	(103,646)	(103,646)
Fund balances, beginning of year	\$ 26,679	\$ 26,679	26,679	0
Fund balances, end of year	<u>\$ 26,679</u>	<u>\$ 26,679</u>	<u>\$ (76,967)</u>	<u>\$ (103,646)</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, 2014

	<u>Permissive Levy</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 894,527	\$ 894,527	\$ 879,656	\$ (14,871)
Total revenues	<u>894,527</u>	<u>894,527</u>	<u>879,656</u>	<u>(14,871)</u>
Expenditures				
General Government	<u>0</u>	<u>0</u>	197	(197)
Total expenditures	<u>0</u>	<u>0</u>	<u>197</u>	<u>(197)</u>
Revenues over (under) expenditures	<u>894,527</u>	<u>894,527</u>	<u>879,459</u>	<u>(15,068)</u>
Transfers in (out)	<u>(894,527)</u>	<u>(894,527)</u>	<u>(879,656)</u>	<u>14,871</u>
Net change in fund balance	<u>0</u>	<u>0</u>	<u>(197)</u>	<u>(197)</u>
Fund balances, beginning of year	<u>(777)</u>	<u>(777)</u>	<u>(777)</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (777)</u></u>	<u><u>\$ (777)</u></u>	<u><u>\$ (974)</u></u>	<u><u>\$ (197)</u></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	\$ 3,251	\$ 3,251	\$ 480	\$ 2,771
Total expenditures	<u>3,251</u>	<u>3,251</u>	<u>480</u>	<u>2,771</u>
Revenues over (under) expenditures	<u>(3,251)</u>	<u>(3,251)</u>	<u>(480)</u>	<u>2,771</u>
Net change in fund balance	<u>(3,251)</u>	<u>(3,251)</u>	<u>(480)</u>	<u>2,771</u>
Fund balances, beginning of year	<u>3,252</u>	<u>3,252</u>	<u>3,252</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 2,772</u></u>	<u><u>\$ 2,771</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, 2014

	Drug Forfeitures			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Fines and forfeitures	\$ 2,000	\$ 2,000	\$ 27,542	\$ 25,542
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>27,542</u>	<u>25,542</u>
Expenditures				
Public Safety	13,496	13,496	9,052	4,444
Total expenditures	<u>13,496</u>	<u>13,496</u>	<u>9,052</u>	<u>4,444</u>
Revenues over (under) expenditures	<u>(11,496)</u>	<u>(11,496)</u>	<u>18,490</u>	<u>29,986</u>
Net change in fund balance	(11,496)	(11,496)	18,490	29,986
Fund balances, beginning of year	<u>12,485</u>	<u>12,485</u>	<u>12,485</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 989</u></u>	<u><u>\$ 989</u></u>	<u><u>\$ 30,975</u></u>	<u><u>\$ 29,986</u></u>

	Federal Equitable Share			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment & royalty earnings	<u>0</u>	<u>0</u>	\$ 16	\$ 16
Total revenues	<u>0</u>	<u>0</u>	<u>16</u>	<u>16</u>
Expenditures				
Public Safety	\$ 6,543	\$ 6,543	6,543	0
Total expenditures	<u>6,543</u>	<u>6,543</u>	<u>6,543</u>	<u>0</u>
Revenues over (under) expenditures	<u>(6,543)</u>	<u>(6,543)</u>	<u>(6,527)</u>	<u>16</u>
Net change in fund balance	(6,543)	(6,543)	(6,527)	16
Fund balances, beginning of year	<u>11,497</u>	<u>11,497</u>	<u>11,497</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 4,954</u></u>	<u><u>\$ 4,954</u></u>	<u><u>\$ 4,970</u></u>	<u><u>\$ 16</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, 2014

	C.D.B.G. - Revolving			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment & royalty earnings	<u> </u>	<u> </u>	\$ <u> 30</u>	\$ <u> 30</u>
Total revenues	<u> 0</u>	<u> 0</u>	<u> 30</u>	<u> 30</u>
Expenditures				
Total expenditures	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
Revenues over (under) expenditures	<u> 0</u>	<u> 0</u>	<u> 30</u>	<u> 30</u>
Net change in fund balance	<u> 0</u>	<u> 0</u>	<u> 30</u>	<u> 30</u>
Fund balances, beginning of year	\$ <u> 205,077</u>	\$ <u> 205,077</u>	<u> 205,077</u>	<u> 0</u>
Fund balances, end of year	\$ <u> 205,077</u>	\$ <u> 205,077</u>	\$ <u> 205,107</u>	\$ <u> 30</u>

	Records Preservation			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ <u> 95,000</u>	\$ <u> 95,000</u>	\$ <u> 70,888</u>	\$ <u> (24,112)</u>
Total revenues	<u> 95,000</u>	<u> 95,000</u>	<u> 70,888</u>	<u> (24,112)</u>
Expenditures				
General Government	<u> 3,000</u>	<u> 3,000</u>	<u> 650</u>	<u> 2,350</u>
Culture and Recreation	<u> 263,585</u>	<u> 263,585</u>	<u> 203,703</u>	<u> 59,882</u>
Total expenditures	<u> 266,585</u>	<u> 266,585</u>	<u> 204,353</u>	<u> 62,232</u>
Revenues over (under) expenditures	<u> (171,585)</u>	<u> (171,585)</u>	<u> (133,465)</u>	<u> 38,120</u>
Transfers in (out)	<u> 82,177</u>	<u> 142,691</u>	<u> 142,691</u>	<u> 0</u>
Net change in fund balance	<u> (89,408)</u>	<u> (28,894)</u>	<u> 9,226</u>	<u> 38,120</u>
Fund balances, beginning of year	<u> 9,873</u>	<u> 9,873</u>	<u> 9,873</u>	<u> 0</u>
Fund balances, end of year	\$ <u> (79,535)</u>	\$ <u> (19,021)</u>	\$ <u> 19,099</u>	\$ <u> 38,120</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, 2014

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>42</u>	\$ <u>1,458</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>42</u>	<u>1,458</u>
Revenues over (under) expenditures	<u>(1,500)</u>	<u>(1,500)</u>	<u>(42)</u>	<u>1,458</u>
Net change in fund balance	(1,500)	(1,500)	(42)	1,458
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>\$ 1,458</u></u>	<u><u>\$ 1,458</u></u>

Public Safety/24/7 Program				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ <u>20,000</u>	\$ <u>20,000</u>	\$ <u>37,227</u>	\$ <u>17,227</u>
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>37,227</u>	<u>17,227</u>
Expenditures				
Public Safety	<u>26,758</u>	<u>26,758</u>	<u>22,206</u>	<u>4,552</u>
Total expenditures	<u>26,758</u>	<u>26,758</u>	<u>22,206</u>	<u>4,552</u>
Revenues over (under) expenditures	<u>(6,758)</u>	<u>(6,758)</u>	<u>15,021</u>	<u>21,779</u>
Net change in fund balance	(6,758)	(6,758)	15,021	21,779
Fund balances, beginning of year	<u>12,766</u>	<u>12,766</u>	<u>12,766</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 6,008</u></u>	<u><u>\$ 6,008</u></u>	<u><u>\$ 27,787</u></u>	<u><u>\$ 21,779</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, 2014

#6 Light Maint. District				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 13	\$ 13
Miscellaneous	\$ 430	\$ 430	452	22
Total revenues	430	430	465	35
Expenditures				
Public Works	520	520	507	13
Total expenditures	520	520	507	13
Revenues over (under) expenditures	(90)	(90)	(42)	48
Net change in fund balance	(90)	(90)	(42)	48
Fund balances, beginning of year	267	267	267	0
Fund balances, end of year	\$ 177	\$ 177	\$ 225	\$ 48

#13 Light Maint District				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Miscellaneous	\$ 390	\$ 390	\$ 336	\$ (54)
Total revenues	390	390	336	(54)
Expenditures				
Public Works	450	450	385	65
Total expenditures	450	450	385	65
Revenues over (under) expenditures	(60)	(60)	(49)	11
Net change in fund balance	(60)	(60)	(49)	11
Fund balances, beginning of year	146	146	146	0
Fund balances, end of year	\$ 86	\$ 86	\$ 97	\$ 11

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, 2014

#17 Light Maint District				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 23	\$ 23
Miscellaneous	\$ 5,360	\$ 5,360	2,136	(3,224)
Total revenues	<u>5,360</u>	<u>5,360</u>	<u>2,159</u>	<u>(3,201)</u>
Expenditures				
Public Works	4,645	4,758	4,756	2
Total expenditures	<u>4,645</u>	<u>4,758</u>	<u>4,756</u>	<u>2</u>
Revenues over (under) expenditures	<u>715</u>	<u>602</u>	<u>(2,597)</u>	<u>(3,199)</u>
Transfers in (out)			113	113
Net change in fund balance	715	602	(2,484)	(3,086)
Fund balances, beginning of year	4,149	4,149	4,149	0
Fund balances, end of year	<u>\$ 4,864</u>	<u>\$ 4,751</u>	<u>\$ 1,665</u>	<u>\$ (3,086)</u>

#21 Light Maint District				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 15	\$ 15
Miscellaneous	\$ 520	\$ 520	153	(367)
Total revenues	<u>520</u>	<u>520</u>	<u>168</u>	<u>(352)</u>
Expenditures				
Public Works	520	520	463	57
Total expenditures	<u>520</u>	<u>520</u>	<u>463</u>	<u>57</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(295)</u>	<u>(295)</u>
Net change in fund balance	0	0	(295)	(295)
Fund balances, beginning of year	643	643	643	0
Fund balances, end of year	<u>\$ 643</u>	<u>\$ 643</u>	<u>\$ 348</u>	<u>\$ (295)</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, 2014

	#23 Light Maint District			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 134	\$ 134
Miscellaneous	\$ 18,975	\$ 18,975	11,901	(7,074)
Total revenues	<u>18,975</u>	<u>18,975</u>	<u>12,035</u>	<u>(6,940)</u>
Expenditures				
Public Works	18,152	18,629	18,632	(3)
Total expenditures	<u>18,152</u>	<u>18,629</u>	<u>18,632</u>	<u>(3)</u>
Revenues over (under) expenditures	<u>823</u>	<u>346</u>	<u>(6,597)</u>	<u>(6,943)</u>
Transfers in (out)			477	477
Net change in fund balance	823	346	(6,120)	(6,466)
Fund balances, beginning of year	<u>13,094</u>	<u>13,094</u>	<u>13,094</u>	<u>0</u>
Fund balances, end of year	<u>\$ 13,917</u>	<u>\$ 13,440</u>	<u>\$ 6,974</u>	<u>\$ (6,466)</u>

	Gibson Flats - O & M			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 4	\$ 4
Miscellaneous	\$ 47,740	\$ 47,740	2,783	(44,957)
Total revenues	<u>47,740</u>	<u>47,740</u>	<u>2,787</u>	<u>(44,953)</u>
Expenditures				
Public Works	45,000	45,000	15,001	29,999
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>15,001</u>	<u>29,999</u>
Revenues over (under) expenditures	<u>2,740</u>	<u>2,740</u>	<u>(12,214)</u>	<u>(14,954)</u>
Net change in fund balance	2,740	2,740	(12,214)	(14,954)
Fund balances, beginning of year	<u>99,255</u>	<u>99,255</u>	<u>99,255</u>	<u>0</u>
Fund balances, end of year	<u>\$ 101,995</u>	<u>\$ 101,995</u>	<u>\$ 87,041</u>	<u>\$ (14,954)</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, 2014

Park Garden O & M				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 11	\$ 11
Miscellaneous	\$ 1,398	\$ 1,398	1,442	44
Total revenues	1,398	1,398	1,453	55
Expenditures				
Public Works			(1)	1
Total expenditures	0	0	(1)	1
Revenues over (under) expenditures	1,398	1,398	1,454	56
Net change in fund balance	1,398	1,398	1,454	56
Fund balances, beginning of year	15,644	15,644	15,644	0
Fund balances, end of year	\$ 17,042	\$ 17,042	\$ 17,098	\$ 56

Gannon/Flood Road O&M				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 2	\$ 2
Miscellaneous	\$ 482	\$ 482	482	0
Total revenues	482	482	484	2
Expenditures				
Total expenditures	0	0	0	0
Revenues over (under) expenditures	482	482	484	2
Net change in fund balance	482	482	484	2
Fund balances, beginning of year	17,244	17,244	17,244	0
Fund balances, end of year	\$ 17,726	\$ 17,726	\$ 17,728	\$ 2

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, 2014

Whitetail Lane O&M				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 8	\$ 8
Miscellaneous	\$ 3,257	\$ 3,257	3,194	(63)
Total revenues	3,257	3,257	3,202	(55)
Expenditures				
Public Works	7,296	7,296	1,564	5,732
Total expenditures	7,296	7,296	1,564	5,732
Revenues over (under) expenditures	(4,039)	(4,039)	1,638	5,677
Net change in fund balance	(4,039)	(4,039)	1,638	5,677
Fund balances, beginning of year	6,295	6,295	6,295	0
Fund balances, end of year	\$ 2,256	\$ 2,256	\$ 7,933	\$ 5,677

Alcohol Rehabilitation				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 120,000	\$ 120,000	\$ 92,452	\$ (27,548)
Total revenues	120,000	120,000	92,452	(27,548)
Expenditures				
Public H & W	120,000	120,000	92,452	27,548
Total expenditures	120,000	120,000	92,452	27,548
Revenues over (under) expenditures	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balances, beginning of year	0	0	0	0
Fund balances, end of year	\$ 0	\$ 0	\$ 0	\$ 0

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, 2014

	Alcohol Traffic Safety			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 37,000	\$ 37,000	\$ 31,042	\$ (5,958)
Total revenues	<u>37,000</u>	<u>37,000</u>	<u>31,042</u>	<u>(5,958)</u>
Expenditures				
Public Safety	56,580	63,580	36,972	26,608
Total expenditures	<u>56,580</u>	<u>63,580</u>	<u>36,972</u>	<u>26,608</u>
Revenues over (under) expenditures	<u>(19,580)</u>	<u>(26,580)</u>	<u>(5,930)</u>	<u>20,650</u>
Net change in fund balance	(19,580)	(26,580)	(5,930)	20,650
Fund balances, beginning of year	<u>27,626</u>	<u>27,626</u>	<u>27,626</u>	<u>0</u>
Fund balances, end of year	<u>\$ 8,046</u>	<u>\$ 1,046</u>	<u>\$ 21,696</u>	<u>\$ 20,650</u>

	Gasoline Tax			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 198,556	\$ 198,556	\$ 198,556	0
Total revenues	<u>198,556</u>	<u>198,556</u>	<u>198,556</u>	<u>0</u>
Expenditures				
General Government	153,556	153,556	153,556	0
Total expenditures	<u>153,556</u>	<u>153,556</u>	<u>153,556</u>	<u>0</u>
Revenues over (under) expenditures	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
Transfers in (out)	(45,000)	(45,000)	(45,000)	0
Net change in fund balance	0	0	0	0
Fund balances, beginning of year	<u>65</u>	<u>65</u>	<u>65</u>	<u>0</u>
Fund balances, end of year	<u>\$ 65</u>	<u>\$ 65</u>	<u>\$ 65</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, 2014

	Motor Vehicle Disposal			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>68,753</u>	\$ <u>68,753</u>	\$ <u>53,212</u>	\$ <u>15,541</u>
Total expenditures	<u>68,753</u>	<u>68,753</u>	<u>53,212</u>	<u>15,541</u>
Revenues over (under) expenditures	<u>(68,753)</u>	<u>(68,753)</u>	<u>(53,212)</u>	<u>15,541</u>
Transfers in (out)	<u>85,083</u>	<u>85,083</u>	<u>60,000</u>	<u>(25,083)</u>
Net change in fund balance	<u>16,330</u>	<u>16,330</u>	<u>6,788</u>	<u>(9,542)</u>
Fund balances, beginning of year	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Fund balances, end of year	<u>\$ 16,331</u>	<u>\$ 16,331</u>	<u>\$ 6,789</u>	<u>\$ (9,542)</u>

	Road Dept Clean-Up			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>325,000</u>	\$ <u>325,000</u>	\$ <u>24,959</u>	\$ <u>300,041</u>
Total expenditures	<u>325,000</u>	<u>325,000</u>	<u>24,959</u>	<u>300,041</u>
Revenues over (under) expenditures	<u>(325,000)</u>	<u>(325,000)</u>	<u>(24,959)</u>	<u>300,041</u>
Transfers in (out)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Net change in fund balance	<u>(300,000)</u>	<u>(300,000)</u>	<u>41</u>	<u>300,041</u>
Fund balances, beginning of year	<u>81,182</u>	<u>81,182</u>	<u>81,182</u>	<u>0</u>
Fund balances, end of year	<u>\$ (218,818)</u>	<u>\$ (218,818)</u>	<u>\$ 81,223</u>	<u>\$ 300,041</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, 2014

	CDBG Sponsored Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 113,299	\$ 152,500	\$ 27,204	\$ (125,296)
Total revenues	<u>113,299</u>	<u>152,500</u>	<u>27,204</u>	<u>(125,296)</u>
Expenditures				
Public Works	113,299	152,500	27,204	125,296
Total expenditures	<u>113,299</u>	<u>152,500</u>	<u>27,204</u>	<u>125,296</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>

	Weed Trust Fund			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	<u>0</u>	\$ 73,967	\$ 57,437	\$ (16,530)
Total revenues	<u>0</u>	<u>73,967</u>	<u>57,437</u>	<u>(16,530)</u>
Expenditures				
Public Works	<u>0</u>	66,467	49,937	16,530
Capital Outlay	<u>0</u>	7,500	7,500	0
Total expenditures	<u>0</u>	<u>73,967</u>	<u>57,437</u>	<u>16,530</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	\$ 22,317	22,317	22,317	0
Fund balances, end of year	<u><u>\$ 22,317</u></u>	<u><u>\$ 22,317</u></u>	<u><u>\$ 22,317</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, 2014

Sun River Valley Ditch				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Total revenues	0	0	0	0
Expenditures				
Total expenditures	0	0	0	0
Revenues over (under) expenditures	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balances, beginning of year	\$ 692	\$ 692	\$ 692	0
Fund balances, end of year	\$ 692	\$ 692	\$ 692	\$ 0
Health Dept. State Grants				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental		\$ 24,538	\$ 24,539	\$ 1
Total revenues	0	24,538	24,539	1
Expenditures				
Public H & W		24,013	17,861	6,152
Total expenditures	0	24,013	17,861	6,152
Revenues over (under) expenditures	0	525	6,678	6,153
Net change in fund balance	0	525	6,678	6,153
Fund balances, beginning of year	\$ 1,131	1,131	1,131	0
Fund balances, end of year	\$ 1,131	\$ 1,656	\$ 7,809	\$ 6,153

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, 2014

	County Land Information			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 20,000	\$ 20,000	\$ 15,996	\$ (4,004)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>15,996</u>	<u>(4,004)</u>
Expenditures				
General Government	34,775	29,600	23,658	5,942
Capital Outlay	<u>5,175</u>	<u>5,175</u>	<u>5,175</u>	<u>0</u>
Total expenditures	<u>34,775</u>	<u>34,775</u>	<u>28,833</u>	<u>5,942</u>
Revenues over (under) expenditures	<u>(14,775)</u>	<u>(14,775)</u>	<u>(12,837)</u>	<u>1,938</u>
Net change in fund balance	(14,775)	(14,775)	(12,837)	1,938
Fund balances, beginning of year	<u>10,953</u>	<u>10,953</u>	<u>10,953</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (3,822)</u></u>	<u><u>\$ (3,822)</u></u>	<u><u>\$ (1,884)</u></u>	<u><u>\$ 1,938</u></u>

	Community Decay			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	<u>0</u>	<u>0</u>	\$ 6	\$ 6
Total revenues	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>
Expenditures				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>
Net change in fund balance	0	0	6	6
Fund balances, beginning of year	<u>\$ 59,462</u>	<u>\$ 59,462</u>	<u>59,462</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 59,462</u></u>	<u><u>\$ 59,462</u></u>	<u><u>\$ 59,468</u></u>	<u><u>\$ 6</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, 2014

	Tobacco			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 73,542	\$ 83,542	\$ 83,542	0
Total revenues	73,542	83,542	83,542	0
Expenditures				
Public H & W	73,542	83,542	83,541	\$ 1
Total expenditures	73,542	83,542	83,541	1
Revenues over (under) expenditures	0	0	1	1
Net change in fund balance	0	0	1	1
Fund balances, beginning of year	1	1	1	0
Fund balances, end of year	\$ 1	\$ 1	\$ 2	\$ 1

	DNRC Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 99,996	\$ 116,496	\$ 99,505	\$ (16,991)
Total revenues	99,996	116,496	99,505	(16,991)
Expenditures				
Public Works	99,996	116,496	99,505	16,991
Total expenditures	99,996	116,496	99,505	16,991
Revenues over (under) expenditures	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balances, beginning of year	0	0	0	0
Fund balances, end of year	\$ 0	\$ 0	\$ 0	\$ 0

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, 2014

	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	1,551,000	1,551,000	1,433,678	\$ (117,322)
Miscellaneous	<u>300</u>	<u>300</u>	<u>1,105</u>	<u>805</u>
Total revenues	<u>1,560,600</u>	<u>1,560,600</u>	<u>1,444,083</u>	<u>(116,517)</u>
Expenditures				
Public Safety	<u>1,642,141</u>	<u>1,642,141</u>	<u>1,504,589</u>	<u>137,552</u>
Total expenditures	<u>1,642,141</u>	<u>1,642,141</u>	<u>1,504,589</u>	<u>137,552</u>
Revenues over (under) expenditures	<u>(81,541)</u>	<u>(81,541)</u>	<u>(60,506)</u>	<u>21,035</u>
Transfers in (out)	<u>44,851</u>	<u>44,851</u>	<u>44,107</u>	<u>(744)</u>
Net change in fund balance	<u>(36,690)</u>	<u>(36,690)</u>	<u>(16,399)</u>	<u>20,291</u>
Fund balances, beginning of year	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (36,689)</u></u>	<u><u>\$ (36,689)</u></u>	<u><u>\$ (16,398)</u></u>	<u><u>\$ 20,291</u></u>

	Medical Alert - Aging Ser			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 2,222	\$ 2,222	\$ 1,364	\$ (858)
Total revenues	<u>2,222</u>	<u>2,222</u>	<u>1,364</u>	<u>(858)</u>
Expenditures				
Public H & W	<u>1,652</u>	<u>1,652</u>	<u>704</u>	<u>948</u>
Total expenditures	<u>1,652</u>	<u>1,652</u>	<u>704</u>	<u>948</u>
Revenues over (under) expenditures	<u>570</u>	<u>570</u>	<u>660</u>	<u>90</u>
Net change in fund balance	<u>570</u>	<u>570</u>	<u>660</u>	<u>90</u>
Fund balances, beginning of year	<u>26,708</u>	<u>26,708</u>	<u>26,708</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 27,278</u></u>	<u><u>\$ 27,278</u></u>	<u><u>\$ 27,368</u></u>	<u><u>\$ 90</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, 2014

	Forest Reserve Title III			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental			\$ 19,456	\$ 19,456
Total revenues	<u>0</u>	<u>0</u>	<u>19,456</u>	<u>19,456</u>
Expenditures				
Environmental Mgmt	\$ 67,443	\$ 67,443	51,844	15,599
Total expenditures	<u>67,443</u>	<u>67,443</u>	<u>51,844</u>	<u>15,599</u>
Revenues over (under) expenditures	<u>(67,443)</u>	<u>(67,443)</u>	<u>(32,388)</u>	<u>35,055</u>
Net change in fund balance	(67,443)	(67,443)	(32,388)	35,055
Fund balances, beginning of year	<u>86,872</u>	<u>86,872</u>	<u>86,872</u>	<u>0</u>
Fund balances, end of year	<u>\$ 19,429</u>	<u>\$ 19,429</u>	<u>\$ 54,484</u>	<u>\$ 35,055</u>

	County Attorney Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 58,790	\$ 58,790	\$ 37,699	\$ (21,091)
Total revenues	<u>58,790</u>	<u>58,790</u>	<u>37,699</u>	<u>(21,091)</u>
Expenditures				
General Government	57,382	57,753	57,233	520
Total expenditures	<u>57,382</u>	<u>57,753</u>	<u>57,233</u>	<u>520</u>
Revenues over (under) expenditures	<u>1,408</u>	<u>1,037</u>	<u>(19,534)</u>	<u>(20,571)</u>
Transfers in (out)		371	371	0
Net change in fund balance	1,408	1,408	(19,163)	(20,571)
Fund balances, beginning of year	<u>29,231</u>	<u>29,231</u>	<u>29,231</u>	<u>0</u>
Fund balances, end of year	<u>\$ 30,639</u>	<u>\$ 30,639</u>	<u>\$ 10,068</u>	<u>\$ (20,571)</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, 2014

	Crime Control-Juvenile			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 214,718	\$ 214,718	\$ 214,745	\$ 27
Total revenues	<u>214,718</u>	<u>214,718</u>	<u>214,745</u>	<u>27</u>
Expenditures				
Public Safety	214,718	214,718	198,316	16,402
Total expenditures	<u>214,718</u>	<u>214,718</u>	<u>198,316</u>	<u>16,402</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>16,429</u>	<u>16,429</u>
Net change in fund balance	0	0	16,429	16,429
Fund balances, beginning of year	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 3</u></u>	<u><u>\$ 3</u></u>	<u><u>\$ 16,432</u></u>	<u><u>\$ 16,429</u></u>

	Victim Witness Program			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Fines and forfeitures	\$ 40,000	\$ 40,000	\$ 22,430	\$ (17,570)
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>22,430</u>	<u>(17,570)</u>
Expenditures				
Public Safety	40,000	40,000	22,430	17,570
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>22,430</u>	<u>17,570</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, 2014

	Public Safety Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 81,503	\$ 81,503	\$ 64,727	\$ (16,776)
Total revenues	<u>81,503</u>	<u>81,503</u>	<u>64,727</u>	<u>(16,776)</u>
Expenditures				
Public Safety	88,028	88,028	74,908	13,120
Total expenditures	<u>88,028</u>	<u>88,028</u>	<u>74,908</u>	<u>13,120</u>
Revenues over (under) expenditures	<u>(6,525)</u>	<u>(6,525)</u>	<u>(10,181)</u>	<u>(3,656)</u>
Transfers in (out)	8,625	8,625	8,625	0
Net change in fund balance	<u>2,100</u>	<u>2,100</u>	<u>(1,556)</u>	<u>(3,656)</u>
Fund balances, beginning of year	<u>1,870</u>	<u>1,870</u>	<u>1,870</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 3,970</u></u>	<u><u>\$ 3,970</u></u>	<u><u>\$ 314</u></u>	<u><u>\$ (3,656)</u></u>

	Commodity Food Dist			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 61,495	\$ 43,977	\$ 38,246	\$ (5,731)
Total revenues	<u>61,495</u>	<u>43,977</u>	<u>38,246</u>	<u>(5,731)</u>
Expenditures				
Public H & W	26,984	42,858	24,297	18,561
Total expenditures	<u>26,984</u>	<u>42,858</u>	<u>24,297</u>	<u>18,561</u>
Revenues over (under) expenditures	<u>34,511</u>	<u>1,119</u>	<u>13,949</u>	<u>12,830</u>
Net change in fund balance	<u>34,511</u>	<u>1,119</u>	<u>13,949</u>	<u>12,830</u>
Fund balances, beginning of year	<u>29,186</u>	<u>29,186</u>	<u>29,186</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 63,697</u></u>	<u><u>\$ 30,305</u></u>	<u><u>\$ 43,135</u></u>	<u><u>\$ 12,830</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, 2014

	Rocky Mountain HIDTA			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 7,333	\$ 7,333		\$ (7,333)
Total revenues	<u>7,333</u>	<u>7,333</u>	<u>0</u>	<u>(7,333)</u>
Expenditures				
Public Safety	7,333	7,333	\$ 7,942	(609)
Total expenditures	<u>7,333</u>	<u>7,333</u>	<u>7,942</u>	<u>(609)</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>7,942</u>	<u>7,942</u>	<u>7,942</u>	<u>0</u>
Fund balances, end of year	<u>\$ 7,942</u>	<u>\$ 7,942</u>	<u>\$ 0</u>	<u>\$ (7,942)</u>

	Homeland Security Grant			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 43,248	\$ 64,748	\$ 64,618	\$ (130)
Total revenues	<u>43,248</u>	<u>64,748</u>	<u>64,618</u>	<u>(130)</u>
Expenditures				
Public Safety	43,248	64,748	64,618	130
Total expenditures	<u>43,248</u>	<u>64,748</u>	<u>64,618</u>	<u>130</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>\$ 1,968</u>	<u>\$ 1,968</u>	<u>\$ 1,968</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, 2014

	OEA Defense			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 63,964	\$ 63,964	\$ 59,197	\$ (4,767)
Total revenues	63,964	63,964	59,197	(4,767)
Expenditures				
Public Safety	70,524	76,217	73,690	2,527
Total expenditures	70,524	76,217	73,690	2,527
Revenues over (under) expenditures	(6,560)	(12,253)	(14,493)	(2,240)
Net change in fund balance	(6,560)	(12,253)	(14,493)	(2,240)
Fund balances, beginning of year	7,527	7,527	7,527	0
Fund balances, end of year	\$ 967	\$ (4,726)	\$ (6,966)	\$ (2,240)

	Sponsored CTEP Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 80,963	\$ 440,878	\$ (1,473)	\$ (442,351)
Total revenues	80,963	440,878	(1,473)	(442,351)
Expenditures				
General Government	76,434	79,531	2,531	77,000
Total expenditures	76,434	79,531	2,531	77,000
Revenues over (under) expenditures	4,529	361,347	(4,004)	(365,351)
Net change in fund balance	4,529	361,347	(4,004)	(365,351)
Fund balances, beginning of year	30,741	30,741	30,741	0
Fund balances, end of year	\$ 35,270	\$ 392,088	\$ 26,737	\$ (365,351)

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, 2014

	Community Grants			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 76,718	\$ 147,847	\$ 115,176	\$ (32,671)
Miscellaneous	<u>2,000</u>	<u>2,056</u>	<u>3,255</u>	<u>1,199</u>
Total revenues	<u>78,718</u>	<u>149,903</u>	<u>118,431</u>	<u>(31,472)</u>
Expenditures				
Public H & W	<u>139,750</u>	<u>210,635</u>	<u>102,999</u>	<u>107,636</u>
Total expenditures	<u>139,750</u>	<u>210,635</u>	<u>102,999</u>	<u>107,636</u>
Revenues over (under) expenditures	<u>(61,032)</u>	<u>(60,732)</u>	<u>15,432</u>	<u>76,164</u>
Net change in fund balance	(61,032)	(60,732)	15,432	76,164
Fund balances, beginning of year	<u>61,121</u>	<u>61,121</u>	<u>61,121</u>	<u>0</u>
Fund balances, end of year	<u>\$ 89</u>	<u>\$ 389</u>	<u>\$ 76,553</u>	<u>\$ 76,164</u>

	Nutritional and Physical			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				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>

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, 2014

	Public Health Emergency Prepared			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 94,788	\$ 101,192	\$ 94,788	\$ (6,404)
Total revenues	<u>94,788</u>	<u>101,192</u>	<u>94,788</u>	<u>(6,404)</u>
Expenditures				
Public H & W	207,285	213,689	111,040	102,649
Capital Outlay	6,872	6,872		6,872
Total expenditures	<u>214,157</u>	<u>220,561</u>	<u>111,040</u>	<u>109,521</u>
Revenues over (under) expenditures	<u>(119,369)</u>	<u>(119,369)</u>	<u>(16,252)</u>	<u>103,117</u>
Net change in fund balance	(119,369)	(119,369)	(16,252)	103,117
Fund balances, beginning of year	<u>128,719</u>	<u>128,719</u>	<u>128,719</u>	<u>0</u>
Fund balances, end of year	<u>\$ 9,350</u>	<u>\$ 9,350</u>	<u>\$ 112,467</u>	<u>\$ 103,117</u>

	Cancer			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 149,780	\$ 151,280	\$ 123,344	\$ (27,936)
Total revenues	<u>149,780</u>	<u>151,280</u>	<u>123,344</u>	<u>(27,936)</u>
Expenditures				
Public H & W	178,416	179,916	159,331	20,585
Total expenditures	<u>178,416</u>	<u>179,916</u>	<u>159,331</u>	<u>20,585</u>
Revenues over (under) expenditures	<u>(28,636)</u>	<u>(28,636)</u>	<u>(35,987)</u>	<u>(7,351)</u>
Transfers in (out)		20,019	20,019	0
Net change in fund balance	(28,636)	(8,617)	(15,968)	(7,351)
Fund balances, beginning of year	<u>15,969</u>	<u>15,969</u>	<u>15,969</u>	<u>0</u>
Fund balances, end of year	<u>\$ (12,667)</u>	<u>\$ 7,352</u>	<u>\$ 1</u>	<u>\$ (7,351)</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, 2014

	Air Pollution			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	0	\$ 13,734	\$ 13,726	\$ (8)
Total revenues	<u>0</u>	<u>13,734</u>	<u>13,726</u>	<u>(8)</u>
Expenditures				
Environmental Mgmt	\$ 5,568	19,182	16,599	2,583
Total expenditures	<u>5,568</u>	<u>19,182</u>	<u>16,599</u>	<u>2,583</u>
Revenues over (under) expenditures	<u>(5,568)</u>	<u>(5,448)</u>	<u>(2,873)</u>	<u>2,575</u>
Net change in fund balance	<u>(5,568)</u>	<u>(5,448)</u>	<u>(2,873)</u>	<u>2,575</u>
Fund balances, beginning of year	<u>5,280</u>	<u>5,280</u>	<u>5,280</u>	<u>0</u>
Fund balances, end of year	<u>\$ (288)</u>	<u>\$ (168)</u>	<u>\$ 2,407</u>	<u>\$ 2,575</u>

	Institutional Controls			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 131,616	\$ 131,616	\$ 838	\$ (130,778)
Total revenues	<u>131,616</u>	<u>131,616</u>	<u>838</u>	<u>(130,778)</u>
Expenditures				
Public H & W	114,968	114,968	4,067	110,901
Total expenditures	<u>114,968</u>	<u>114,968</u>	<u>4,067</u>	<u>110,901</u>
Revenues over (under) expenditures	<u>16,648</u>	<u>16,648</u>	<u>(3,229)</u>	<u>(19,877)</u>
Transfers in (out)	0	2,138	2,138	0
Net change in fund balance	<u>16,648</u>	<u>18,786</u>	<u>(1,091)</u>	<u>(19,877)</u>
Fund balances, beginning of year	<u>1,075</u>	<u>1,075</u>	<u>1,075</u>	<u>0</u>
Fund balances, end of year	<u>\$ 17,723</u>	<u>\$ 19,861</u>	<u>\$ (16)</u>	<u>\$ (19,877)</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, 2014

	W.I.C.			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 93,905	\$ 428,184	\$ 280,990	\$ (147,194)
Total revenues	93,905	428,184	280,990	(147,194)
Expenditures				
Public H & W	85,895	419,739	328,630	91,109
Total expenditures	85,895	419,739	328,630	91,109
Revenues over (under) expenditures	8,010	8,445	(47,640)	(56,085)
Transfers in (out)	8,010	47,639	47,639	0
Net change in fund balance	8,010	56,084	(1)	(56,085)
Fund balances, beginning of year	1	1	1	0
Fund balances, end of year	\$ 8,011	\$ 56,085	\$ 0	\$ (56,085)

	Maternal & Child Health			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 121,986	\$ 235,963	\$ 219,385	\$ (16,578)
Miscellaneous	2,200	2,200	1,675	(525)
Total revenues	124,186	238,163	221,060	(17,103)
Expenditures				
Public H & W	210,791	461,844	317,926	143,918
Total expenditures	210,791	461,844	317,926	143,918
Revenues over (under) expenditures	(86,605)	(223,681)	(96,866)	126,815
Transfers in (out)	72,364	87,899	87,899	0
Net change in fund balance	(14,241)	(135,782)	(8,967)	126,815
Fund balances, beginning of year	8,968	8,968	8,968	0
Fund balances, end of year	\$ (5,273)	\$ (126,814)	\$ 1	\$ 126,815

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, 2014

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>2,022</u>	\$ <u>2,022</u>	\$ <u>2,022</u>	<u>0</u>
Total expenditures	<u>2,022</u>	<u>2,022</u>	<u>2,022</u>	<u>0</u>
Revenues over (under) expenditures	<u>(2,022)</u>	<u>(2,022)</u>	<u>(2,022)</u>	<u>0</u>
Net change in fund balance	(2,022)	(2,022)	(2,022)	0
Fund balances, beginning of year	<u>2,022</u>	<u>2,022</u>	<u>2,022</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>

Hiv Consortia				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ <u>30,000</u>	\$ <u>30,000</u>	\$ <u>30,000</u>	<u>0</u>
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Expenditures				
Public H & W	<u>29,900</u>	<u>30,000</u>	<u>30,010</u>	\$ <u>(10)</u>
Total expenditures	<u>29,900</u>	<u>30,000</u>	<u>30,010</u>	<u>(10)</u>
Revenues over (under) expenditures	<u>100</u>	<u>0</u>	<u>(10)</u>	<u>(10)</u>
Net change in fund balance	100	0	(10)	(10)
Fund balances, beginning of year	<u>27</u>	<u>27</u>	<u>27</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 127</u></u>	<u><u>\$ 27</u></u>	<u><u>\$ 17</u></u>	<u><u>\$ (10)</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, 2014

	Fetal Alcohol Syndrome			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 66,616	\$ 157,716	\$ 76,076	\$ (81,640)
Total revenues	66,616	157,716	76,076	(81,640)
Expenditures				
Public H & W	38,161	129,561	96,376	33,185
Total expenditures	38,161	129,561	96,376	33,185
Revenues over (under) expenditures	28,455	28,155	(20,300)	(48,455)
Transfers in (out)	—	20,299	20,299	0
Net change in fund balance	28,455	48,454	(1)	(48,455)
Fund balances, beginning of year	0	0	0	0
Fund balances, end of year	\$ 28,455	\$ 48,454	\$ (1)	\$ (48,455)

	Immunization Projects			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 27,021	\$ 55,863	\$ 27,932	\$ (27,931)
Total revenues	27,021	55,863	27,932	(27,931)
Expenditures				
Public H & W	22,801	51,583	36,565	15,018
Total expenditures	22,801	51,583	36,565	15,018
Revenues over (under) expenditures	4,220	4,280	(8,633)	(12,913)
Transfers in (out)	—	4,630	4,630	0
Net change in fund balance	4,220	8,910	(4,003)	(12,913)
Fund balances, beginning of year	4,004	4,004	4,004	0
Fund balances, end of year	\$ 8,224	\$ 12,914	\$ 1	\$ (12,913)

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, 2014

	Tuberculosis 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				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>

	Direct Services - Aging			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 284,672	\$ 282,300	\$ 266,493	\$ (15,807)
Miscellaneous	<u>7,500</u>	<u>24,000</u>	<u>21,774</u>	<u>(2,226)</u>
Total revenues	<u>292,172</u>	<u>306,300</u>	<u>288,267</u>	<u>(18,033)</u>
Expenditures				
Public H & W	<u>347,756</u>	<u>354,565</u>	<u>296,284</u>	<u>58,281</u>
Total expenditures	<u>347,756</u>	<u>354,565</u>	<u>296,284</u>	<u>58,281</u>
Revenues over (under) expenditures	<u>(55,584)</u>	<u>(48,265)</u>	<u>(8,017)</u>	<u>40,248</u>
Transfers in (out)	<u>36,588</u>	<u>29,897</u>	<u>29,897</u>	<u>0</u>
Net change in fund balance	<u>(18,996)</u>	<u>(18,368)</u>	<u>21,880</u>	<u>40,248</u>
Fund balances, beginning of year	<u>228,960</u>	<u>228,960</u>	<u>228,960</u>	<u>0</u>
Fund balances, end of year	<u>\$ 209,964</u>	<u>\$ 210,592</u>	<u>\$ 250,840</u>	<u>\$ 40,248</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, 2014

	<u>Aids/Hiv Testing</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 15,468	\$ 35,534	\$ 25,669	\$ (9,865)
Total revenues	<u>15,468</u>	<u>35,534</u>	<u>25,669</u>	<u>(9,865)</u>
Expenditures				
Public H & W	12,701	32,587	26,811	5,776
Total expenditures	<u>12,701</u>	<u>32,587</u>	<u>26,811</u>	<u>5,776</u>
Revenues over (under) expenditures	<u>2,767</u>	<u>2,947</u>	<u>(1,142)</u>	<u>(4,089)</u>
Transfers in (out)		1,142	1,142	0
Net change in fund balance	2,767	4,089	0	(4,089)
Fund balances, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, end of year	<u>\$ 2,767</u>	<u>\$ 4,089</u>	<u>\$ 0</u>	<u>\$ (4,089)</u>

	<u>Contracted Service -Aging</u>			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 136,614	\$ 144,766	\$ 141,665	\$ (3,101)
Total revenues	<u>136,614</u>	<u>144,766</u>	<u>141,665</u>	<u>(3,101)</u>
Expenditures				
Public H & W	143,213	148,900	142,177	6,723
Total expenditures	<u>143,213</u>	<u>148,900</u>	<u>142,177</u>	<u>6,723</u>
Revenues over (under) expenditures	<u>(6,599)</u>	<u>(4,134)</u>	<u>(512)</u>	<u>3,622</u>
Transfers in (out)	5,751	5,751	5,751	0
Net change in fund balance	(848)	1,617	5,239	3,622
Fund balances, beginning of year	<u>77,371</u>	<u>77,371</u>	<u>77,371</u>	<u>0</u>
Fund balances, end of year	<u>\$ 76,523</u>	<u>\$ 78,988</u>	<u>\$ 82,610</u>	<u>\$ 3,622</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, 2014

Ryan White				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				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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</u>	\$ <u>1</u>	\$ <u>1</u>	<u>0</u>
Fund balances, end of year	\$ <u><u>1</u></u>	\$ <u><u>1</u></u>	\$ <u><u>1</u></u>	\$ <u><u>0</u></u>

Senior Nutrition -Aging				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 324,101	\$ 385,088	\$ 380,803	\$ (4,285)
Miscellaneous	<u>212,347</u>	<u>243,648</u>	<u>251,400</u>	<u>7,752</u>
Total revenues	<u>536,448</u>	<u>628,736</u>	<u>632,203</u>	<u>3,467</u>
Expenditures				
Public H & W	<u>840,097</u>	<u>881,818</u>	<u>721,048</u>	<u>160,770</u>
Total expenditures	<u>840,097</u>	<u>881,818</u>	<u>721,048</u>	<u>160,770</u>
Revenues over (under) expenditures	<u>(303,649)</u>	<u>(253,082)</u>	<u>(88,845)</u>	<u>164,237</u>
Transfers in (out)	<u>96,200</u>	<u>98,393</u>	<u>98,393</u>	<u>0</u>
Net change in fund balance	<u>(207,449)</u>	<u>(154,689)</u>	<u>9,548</u>	<u>164,237</u>
Fund balances, beginning of year	<u>204,383</u>	<u>204,383</u>	<u>204,383</u>	<u>0</u>
Fund balances, end of year	\$ <u><u>(3,066)</u></u>	\$ <u><u>49,694</u></u>	\$ <u><u>213,931</u></u>	\$ <u><u>164,237</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, 2014

Aging - 10-22A-ADRC8				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 16,790	\$ 29,598	\$ 14,403	\$ (15,195)
Miscellaneous	<u> </u>	<u> </u>	<u>50</u>	<u>50</u>
Total revenues	<u>16,790</u>	<u>29,598</u>	<u>14,453</u>	<u>(15,145)</u>
Expenditures				
Public H & W	<u> </u>	<u>14,986</u>	<u>1,500</u>	<u>13,486</u>
Total expenditures	<u>0</u>	<u>14,986</u>	<u>1,500</u>	<u>13,486</u>
Revenues over (under) expenditures	<u>16,790</u>	<u>14,612</u>	<u>12,953</u>	<u>(1,659)</u>
Transfers in (out)	<u>(16,790)</u>	<u>(16,790)</u>	<u>(16,790)</u>	<u>0</u>
Net change in fund balance	<u>0</u>	<u>(2,178)</u>	<u>(3,837)</u>	<u>(1,659)</u>
Fund balances, beginning of year	<u>16,812</u>	<u>16,812</u>	<u>16,812</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 16,812</u></u>	<u><u>\$ 14,634</u></u>	<u><u>\$ 12,975</u></u>	<u><u>\$ (1,659)</u></u>

RSVP - Aging Services				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 88,304	\$ 204,868	\$ 82,425	\$ (122,443)
Miscellaneous	<u>10,035</u>	<u>39,583</u>	<u>21,959</u>	<u>(17,624)</u>
Total revenues	<u>98,339</u>	<u>244,451</u>	<u>104,384</u>	<u>(140,067)</u>
Expenditures				
Public H & W	<u>109,642</u>	<u>246,145</u>	<u>112,601</u>	<u>133,544</u>
Total expenditures	<u>109,642</u>	<u>246,145</u>	<u>112,601</u>	<u>133,544</u>
Revenues over (under) expenditures	<u>(11,303)</u>	<u>(1,694)</u>	<u>(8,217)</u>	<u>(6,523)</u>
Transfers in (out)	<u>10,000</u>	<u>28,067</u>	<u>10,000</u>	<u>(18,067)</u>
Net change in fund balance	<u>(1,303)</u>	<u>26,373</u>	<u>1,783</u>	<u>(24,590)</u>
Fund balances, beginning of year	<u>52,031</u>	<u>52,031</u>	<u>52,031</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 50,728</u></u>	<u><u>\$ 78,404</u></u>	<u><u>\$ 53,814</u></u>	<u><u>\$ (24,590)</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, 2014

	Administrative - Aging			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 65,038	\$ 65,038	\$ 65,038	0
Charges for services	<u>8,218</u>	<u>8,218</u>	<u>8,218</u>	<u>0</u>
Total revenues	<u>65,038</u>	<u>73,256</u>	<u>73,256</u>	<u>0</u>
Expenditures				
Public H & W	<u>155,206</u>	<u>162,550</u>	<u>161,543</u>	\$ <u>1,007</u>
Total expenditures	<u>155,206</u>	<u>162,550</u>	<u>161,543</u>	<u>1,007</u>
Revenues over (under) expenditures	<u>(90,168)</u>	<u>(89,294)</u>	<u>(88,287)</u>	<u>1,007</u>
Transfers in (out)	<u>83,860</u>	<u>88,358</u>	<u>88,358</u>	<u>0</u>
Net change in fund balance	<u>(6,308)</u>	<u>(936)</u>	<u>71</u>	<u>1,007</u>
Fund balances, beginning of year	<u>6,903</u>	<u>6,903</u>	<u>6,903</u>	<u>0</u>
Fund balances, end of year	<u>\$ 595</u>	<u>\$ 5,967</u>	<u>\$ 6,974</u>	<u>\$ 1,007</u>

	2342 - Fire Council			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Licenses and permits	<u>0</u>	\$ <u>8,000</u>	\$ <u>4,422</u>	\$ <u>(3,578)</u>
Total revenues	<u>0</u>	<u>8,000</u>	<u>4,422</u>	<u>(3,578)</u>
Expenditures				
Public Safety	<u>0</u>	<u>5,000</u>	<u>846</u>	<u>4,154</u>
Total expenditures	<u>0</u>	<u>5,000</u>	<u>846</u>	<u>4,154</u>
Revenues over (under) expenditures	<u>0</u>	<u>3,000</u>	<u>3,576</u>	<u>576</u>
Net change in fund balance	<u>0</u>	<u>3,000</u>	<u>3,576</u>	<u>576</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>\$ 3,000</u>	<u>\$ 3,576</u>	<u>\$ 576</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, 2014

	Foster Grandparents - Age			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ 200,951	\$ 201,911	\$ 185,845	\$ (16,066)
Miscellaneous	<u>19,677</u>	<u>21,800</u>	<u>27,313</u>	<u>5,513</u>
Total revenues	<u>220,628</u>	<u>223,711</u>	<u>213,158</u>	<u>(10,553)</u>
Expenditures				
Public H & W	<u>241,325</u>	<u>244,560</u>	<u>219,488</u>	<u>25,072</u>
Total expenditures	<u>241,325</u>	<u>244,560</u>	<u>219,488</u>	<u>25,072</u>
Revenues over (under) expenditures	<u>(20,697)</u>	<u>(20,849)</u>	<u>(6,330)</u>	<u>14,519</u>
Transfers in (out)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Net change in fund balance	<u>(10,697)</u>	<u>(10,849)</u>	<u>3,670</u>	<u>14,519</u>
Fund balances, beginning of year	<u>129</u>	<u>129</u>	<u>129</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (10,568)</u></u>	<u><u>\$ (10,720)</u></u>	<u><u>\$ 3,799</u></u>	<u><u>\$ 14,519</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, 2014

	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	\$ 8,778	\$ 138,887	\$ 411,542	\$ 43,469
Taxes receivable	44,979	85,240		21,436
Total assets	\$ 53,757	\$ 224,127	\$ 411,542	\$ 64,905
Liabilities, deferred inflows, and fund balance				
Liabilities				
Accounts payable		3		
Total liabilities	-	3	-	-
Deferred inflow				
Deferred tax revenue	45,313	86,027		21,994
Total deferred inflow	45,313	86,027		21,994
Fund balances				
Restricted			411,542	
Committed		138,100		
Assigned	8,444			42,911
Unassigned		(3)		
Total fund balances	8,444	138,097	411,542	42,911
Total liabilities, deferred inflows, and fund balance	\$ 53,757	\$ 224,127	\$ 411,542	\$ 64,905

<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>
\$ 43,626 <u>(929)</u>	\$ 8,779 <u>(865)</u>	\$ 8,259	\$ 7,734 <u>300</u>	\$ 5,106 <u>(12)</u>	\$ 8,575 <u>(1,576)</u>	\$ 684,755 <u>148,573</u>
\$ <u>42,697</u>	\$ <u>7,914</u>	\$ <u>8,259</u>	\$ <u>8,034</u>	\$ <u>5,094</u>	\$ <u>6,999</u>	\$ <u>833,328</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
			<u>2,148</u>	<u>322</u>		<u>155,804</u>
			<u>2,148</u>	<u>322</u>		<u>155,804</u>
						411,542
						138,100
42,697	7,914	8,259	5,886	4,772	6,999	127,882
<u>42,697</u>	<u>7,914</u>	<u>8,259</u>	<u>5,886</u>	<u>4,772</u>	<u>6,999</u>	<u>(3)</u>
						<u>677,521</u>
\$ <u>42,697</u>	\$ <u>7,914</u>	\$ <u>8,259</u>	\$ <u>8,034</u>	\$ <u>5,094</u>	\$ <u>6,999</u>	\$ <u>833,328</u>

CASCADE COUNTY

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

June 30, 2014

	3020 - Fair Imp.G.O.Bonds	3030 - Adult Detention G.O.Bond	3200 - County Compensated Absences	3400 - R.I.D.Revolving
Revenues				
Tax Revenue	18,024	708,967		23
Investment income	2	192	583	56
Other revenue				92
Total revenues	18,026	709,159	583	171
Expenditures				
Current				
General government	(182)	424		(2)
Debt service				
Principal		670,000		
Interest		41,000		
Total expenditures	(182)	711,424	0	(2)
Revenues over (under) expenditures	18,208	(2,265)	583	173
Other financing sources (uses)				
Transfers in		37,000		
Total other financing sources (uses)	0	37,000	0	0
Net change in fund balances	18,208	34,735	583	173
Fund balances, beginning of year	(9,764)	103,362	410,959	42,738
Fund balances, end of year	\$ 8,444	\$ 138,097	\$ 411,542	\$ 42,911

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
40	171		95	18		727,338
59	11	11	11	4	8	937
<u>776</u>	<u>1,388</u>		<u>29,266</u>	<u>5,551</u>	<u>6,904</u>	<u>43,977</u>
<u>875</u>	<u>1,570</u>	<u>11</u>	<u>29,372</u>	<u>5,573</u>	<u>6,912</u>	<u>772,252</u>
(16)	(21)		32	1		236
			22,042	5,352	5,835	703,229
			<u>632</u>	<u>153</u>	<u>784</u>	<u>42,569</u>
<u>(16)</u>	<u>(21)</u>	<u>0</u>	<u>22,706</u>	<u>5,506</u>	<u>6,619</u>	<u>746,034</u>
<u>891</u>	<u>1,591</u>	<u>11</u>	<u>6,666</u>	<u>67</u>	<u>293</u>	<u>26,218</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,000</u>
891	1,591	11	6,666	67	293	63,218
<u>41,806</u>	<u>6,323</u>	<u>8,248</u>	<u>(780)</u>	<u>4,705</u>	<u>6,706</u>	<u>614,303</u>
<u>\$ 42,697</u>	<u>\$ 7,914</u>	<u>\$ 8,259</u>	<u>\$ 5,886</u>	<u>\$ 4,772</u>	<u>\$ 6,999</u>	<u>\$ 677,521</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, 2014

	Fair Imp.G.O.Bonds			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 18,024	\$ 18,024
Investment & royalty earnings			2	2
Total revenues	<u>0</u>	<u>0</u>	<u>18,026</u>	<u>18,026</u>
Expenditures				
General Government			(182)	182
Total expenditures	<u>0</u>	<u>0</u>	<u>(182)</u>	<u>182</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>18,208</u>	<u>18,208</u>
Net change in fund balance	0	0	18,208	18,208
Fund balances, beginning of year	\$ (9,764)	\$ (9,764)	(9,764)	0
Fund balances, end of year	<u>\$ (9,764)</u>	<u>\$ (9,764)</u>	<u>\$ 8,444</u>	<u>\$ 18,208</u>

	Adult Detention G.O.Bond			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	\$ 720,741	\$ 720,741	\$ 708,970	\$ (11,771)
Investment & royalty earnings			192	192
Total revenues	<u>720,741</u>	<u>720,741</u>	<u>709,162</u>	<u>(11,579)</u>
Expenditures				
General Government	300	300	424	(124)
Debt Service				
Principal	670,000	670,000	670,000	0
Interest	41,000	41,000	41,000	0
Total expenditures	<u>711,300</u>	<u>711,300</u>	<u>711,424</u>	<u>(124)</u>
Revenues over (under) expenditures	<u>9,441</u>	<u>9,441</u>	<u>(2,262)</u>	<u>(11,703)</u>
Transfers in (out)	37,000	37,000	37,000	0
Net change in fund balance	46,441	46,441	34,738	(11,703)
Fund balances, beginning of year	<u>103,362</u>	<u>103,362</u>	<u>103,362</u>	<u>0</u>
Fund balances, end of year	<u>\$ 149,803</u>	<u>\$ 149,803</u>	<u>\$ 138,100</u>	<u>\$ (11,703)</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, 2014

County Compensated Absences				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment & royalty earnings	_____	_____	\$ 583	\$ 583
Total revenues	<u>0</u>	<u>0</u>	<u>583</u>	<u>583</u>
Expenditures				
General Government	\$ 150,000	\$ 150,000	_____	150,000
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>
Revenues over (under) expenditures	<u>(150,000)</u>	<u>(150,000)</u>	<u>583</u>	<u>150,583</u>
Net change in fund balance	(150,000)	(150,000)	583	150,583
Fund balances, beginning of year	<u>410,959</u>	<u>410,959</u>	<u>410,959</u>	<u>0</u>
Fund balances, end of year	<u>\$ 260,959</u>	<u>\$ 260,959</u>	<u>\$ 411,542</u>	<u>\$ 150,583</u>

R.I.D.Revolving				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue	_____	_____	\$ 23	\$ 23
Investment & royalty earnings	_____	_____	56	56
Miscellaneous	_____	_____	92	92
Total revenues	<u>0</u>	<u>0</u>	<u>171</u>	<u>171</u>
Expenditures				
General Government	_____	_____	(2)	2
Total expenditures	<u>0</u>	<u>0</u>	<u>(2)</u>	<u>2</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>173</u>	<u>173</u>
Net change in fund balance	0	0	173	173
Fund balances, beginning of year	\$ 42,738	\$ 42,738	42,738	0
Fund balances, end of year	<u>\$ 42,738</u>	<u>\$ 42,738</u>	<u>\$ 42,911</u>	<u>\$ 173</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, 2014

RID #39 Sun Prairie Road				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 40	\$ 40
Investment & royalty earnings			59	59
Miscellaneous			776	776
Total revenues	0	0	875	875
Expenditures				
General Government			(16)	16
Total expenditures	0	0	(16)	16
Revenues over (under) expenditures	0	0	891	891
Net change in fund balance	0	0	891	891
Fund balances, beginning of year	\$ 41,806	\$ 41,806	41,806	0
Fund balances, end of year	\$ 41,806	\$ 41,806	\$ 42,697	\$ 891

RID #40 Huckleberry Drive				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 171	\$ 171
Investment & royalty earnings			11	11
Miscellaneous			1,388	1,388
Total revenues	0	0	1,570	1,570
Expenditures				
General Government			(21)	21
Total expenditures	0	0	(21)	21
Revenues over (under) expenditures	0	0	1,591	1,591
Net change in fund balance	0	0	1,591	1,591
Fund balances, beginning of year	\$ 6,323	\$ 6,323	6,323	0
Fund balances, end of year	\$ 6,323	\$ 6,323	\$ 7,914	\$ 1,591

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, 2014

RID #41 Park Garden Est.				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Investment & royalty earnings	0	0	\$ 11	\$ 11
Total revenues	0	0	11	11
Expenditures				
Total expenditures	0	0	0	0
Revenues over (under) expenditures	0	0	11	11
Net change in fund balance	0	0	11	11
Fund balances, beginning of year	\$ 8,248	\$ 8,248	8,248	0
Fund balances, end of year	\$ 8,248	\$ 8,248	\$ 8,259	\$ 11

Gannon/Flood Road RID				
	Original Budget	Final Budget	Actual	Variance with Budget - Favorable (Unfavorable)
Revenues				
Tax revenue			\$ 95	\$ 95
Investment & royalty earnings			11	11
Miscellaneous	\$ 30,068	\$ 30,068	29,266	(802)
Total revenues	30,068	30,068	29,372	(696)
Expenditures				
General Government			32	(32)
Debt Service				
Principal	22,042	22,042	22,042	0
Interest	632	632	632	0
Total expenditures	22,674	22,674	22,706	(32)
Revenues over (under) expenditures	7,394	7,394	6,666	(728)
Net change in fund balance	7,394	7,394	6,666	(728)
Fund balances, beginning of year	(780)	(780)	(780)	0
Fund balances, end of year	\$ 6,614	\$ 6,614	\$ 5,886	\$ (728)

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, 2014

Whitetail Lane RID				Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Tax revenue			\$ 18	\$ 18
Investment & royalty earnings			4	4
Miscellaneous	\$ 5,612	\$ 5,612	5,551	(61)
Total revenues	<u>5,612</u>	<u>5,612</u>	<u>5,573</u>	<u>(39)</u>
Expenditures				
General Government			1	(1)
Debt Service				
Principal	10,123	10,123	5,352	4,771
Interest	260	260	153	107
Total expenditures	<u>10,383</u>	<u>10,383</u>	<u>5,506</u>	<u>4,877</u>
Revenues over (under) expenditures	<u>(4,771)</u>	<u>(4,771)</u>	<u>67</u>	<u>4,838</u>
Net change in fund balance	(4,771)	(4,771)	67	4,838
Fund balances, beginning of year	<u>4,705</u>	<u>4,705</u>	<u>4,705</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (66)</u></u>	<u><u>\$ (66)</u></u>	<u><u>\$ 4,772</u></u>	<u><u>\$ 4,838</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, 2014

	Bob Marshall RSID #53			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Investment & royalty earnings			\$ 8	\$ 8
Miscellaneous	\$ 6,904	\$ 6,904	6,904	0
Total revenues	6,904	6,904	6,912	8
Expenditures				
Debt Service				
Principal	5,836	5,836	5,835	1
Interest	785	785	784	1
Total expenditures	6,621	6,621	6,619	2
Revenues over (under) expenditures	283	283	293	10
Net change in fund balance	283	283	293	10
Fund balances, beginning of year	6,706	6,706	6,706	0
Fund balances, end of year	\$ 6,989	\$ 6,989	\$ 6,999	\$ 10

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, 2014

	4011 - Capital Building Reserve	4015 - Public Works Capital Project	4020 - Fair Capital Reserve	4040 - Mosquito Capital Reserve
Assets				
Cash and investments	\$ 138,016	\$	\$ 43,939	\$ 1,781
Accounts receivable	6,155	11,078		
Total assets	\$ 144,171	\$ 11,078	\$ 43,939	\$ 1,781
Liabilities and fund balances				
Liabilities				
Accounts payable	945			
Due to other funds		15,662		
Total liabilities	945	15,662	-	-
Fund balances				
Assigned	143,226		43,939	1,781
Unassigned		(4,584)		
Total fund balances	143,226	(4,584)	43,939	1,781
Total liabilities and fund balances	\$ 144,171	\$ 11,078	\$ 43,939	\$ 1,781

<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>
\$ 185,781	\$ 45,812	\$ 1	\$ 10,668	\$ 491,190	\$	\$ 917,188
<u>185,781</u>	<u>45,812</u>	<u>1</u>	<u>10,668</u>	<u>491,190</u>	<u>-</u>	<u>934,421</u>
13,297						14,242
<u>13,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,662</u>
172,484	45,812	1	10,668	491,190		909,101
<u>172,484</u>	<u>45,812</u>	<u>1</u>	<u>10,668</u>	<u>491,190</u>	<u>-</u>	<u>904,517</u>
<u>\$ 185,781</u>	<u>\$ 45,812</u>	<u>\$ 1</u>	<u>\$ 10,668</u>	<u>\$ 491,190</u>	<u>\$ -</u>	<u>\$ 934,421</u>

CASCADE COUNTY

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

June 30, 2014

	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	26,157			
Other revenue	<u>32,000</u>	<u>35,036</u>		
Total revenues	<u>58,157</u>	<u>35,036</u>	<u>0</u>	<u>0</u>
Expenditures				
Current				
Public works				
General government				
Economic development	32,406			
Debt service				
Capital outlay		<u>714,588</u>		
Total expenditures	<u>32,406</u>	<u>714,588</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>25,751</u>	<u>(679,552)</u>	<u>0</u>	<u>0</u>
Other financing sources (uses)				
Transfers in		512,044	30,069	
Transfers out				
Sale of capital assets		<u>16,242</u>		
Total other financing sources (uses)	<u>0</u>	<u>528,286</u>	<u>30,069</u>	<u>0</u>
Net change in fund balances	25,751	(151,266)	30,069	0
Fund balances, beginning of year	<u>117,475</u>	<u>146,682</u>	<u>13,870</u>	<u>1,781</u>
Fund balances, end of year	<u>\$ 143,226</u>	<u>\$ (4,584)</u>	<u>\$ 43,939</u>	<u>\$ 1,781</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>
\$	\$	\$	\$ 6,564	\$	\$	\$ 6,564
				40,691		26,157
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,564</u>	<u>40,691</u>	<u>0</u>	<u>107,727</u>
						<u>140,448</u>
13,297						13,297
			3,087	10,689		10,689
						35,493
	5,355					719,943
<u>13,297</u>	<u>5,355</u>	<u>0</u>	<u>3,087</u>	<u>10,689</u>	<u>0</u>	<u>779,422</u>
<u>(13,297)</u>	<u>(5,355)</u>	<u>0</u>	<u>3,477</u>	<u>30,002</u>	<u>0</u>	<u>(638,974)</u>
		17,582		120,910		680,605
(60,000)				3,500		(60,000)
<u>(60,000)</u>	<u>0</u>	<u>17,582</u>	<u>0</u>	<u>124,410</u>	<u>0</u>	<u>19,742</u>
						<u>640,347</u>
(73,297)	(5,355)	17,582	3,477	154,412	0	1,373
<u>245,781</u>	<u>51,167</u>	<u>(17,581)</u>	<u>7,191</u>	<u>336,778</u>	<u>0</u>	<u>903,144</u>
\$ <u>172,484</u>	\$ <u>45,812</u>	\$ <u>1</u>	\$ <u>10,668</u>	\$ <u>491,190</u>	\$ <u>0</u>	\$ <u>904,517</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, 2014

	Capital Building Reserve			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services			\$ 26,157	\$ 26,157
Miscellaneous	\$ 30,000	\$ 30,000	32,000	2,000
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>58,157</u>	<u>28,157</u>
Expenditures				
Economic Development	257,000	257,000	32,406	224,594
Total expenditures	<u>257,000</u>	<u>257,000</u>	<u>32,406</u>	<u>224,594</u>
Revenues over (under) expenditures	<u>(227,000)</u>	<u>(227,000)</u>	<u>25,751</u>	<u>252,751</u>
Net change in fund balance	(227,000)	(227,000)	25,751	252,751
Fund balances, beginning of year	117,475	117,475	117,475	0
Fund balances, end of year	<u>\$ (109,525)</u>	<u>\$ (109,525)</u>	<u>\$ 143,226</u>	<u>\$ 252,751</u>

	Public Works Capital Project			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Charges for services	\$ 31,012	\$ 31,012		\$ (31,012)
Miscellaneous	17,322	17,322	\$ 35,036	17,714
Total revenues	<u>48,334</u>	<u>48,334</u>	<u>35,036</u>	<u>(13,298)</u>
Expenditures				
Capital Outlay	702,930	717,930	714,588	3,342
Total expenditures	<u>702,930</u>	<u>717,930</u>	<u>714,588</u>	<u>3,342</u>
Revenues over (under) expenditures	<u>(654,596)</u>	<u>(669,596)</u>	<u>(679,552)</u>	<u>(9,956)</u>
Transfers in (out)	272,888	524,544	512,044	(12,500)
Gain/Loss on Disposal of Asset			16,242	16,242
Net change in fund balance	<u>(381,708)</u>	<u>(145,052)</u>	<u>(151,266)</u>	<u>(6,214)</u>
Fund balances, beginning of year	146,682	146,682	146,682	0
Fund balances, end of year	<u>\$ (235,026)</u>	<u>\$ 1,630</u>	<u>\$ (4,584)</u>	<u>\$ (6,214)</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, 2014

	Fair Capital Reserve			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				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers in (out)	\$ 34,000	\$ 34,000	\$ 30,069	\$ (3,931)
Net change in fund balance	34,000	34,000	30,069	(3,931)
Fund balances, beginning of year	<u>13,870</u>	<u>13,870</u>	<u>13,870</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 47,870</u></u>	<u><u>\$ 47,870</u></u>	<u><u>\$ 43,939</u></u>	<u><u>\$ (3,931)</u></u>

	Mosquito Capital Reserve			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				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>1,781</u>	\$ <u>1,781</u>	\$ <u>1,781</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ 1,781</u></u>	<u><u>\$ 1,781</u></u>	<u><u>\$ 1,781</u></u>	<u><u>\$ 0</u></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, 2014

	Junk Veh Capital Reserve			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		\$ 13,300	\$ 13,297	\$ 3
Capital Outlay	\$ 264,074	250,774	<u> </u>	<u>250,774</u>
Total expenditures	<u>264,074</u>	<u>264,074</u>	<u>13,297</u>	<u>250,777</u>
Revenues over (under) expenditures	<u>(264,074)</u>	<u>(264,074)</u>	<u>(13,297)</u>	<u>250,777</u>
Transfers in (out)	<u>(85,083)</u>	<u>(85,083)</u>	<u>(60,000)</u>	<u>25,083</u>
Net change in fund balance	<u>(349,157)</u>	<u>(349,157)</u>	<u>(73,297)</u>	<u>275,860</u>
Fund balances, beginning of year	<u>245,781</u>	<u>245,781</u>	<u>245,781</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (103,376)</u></u>	<u><u>\$ (103,376)</u></u>	<u><u>\$ 172,484</u></u>	<u><u>\$ 275,860</u></u>

	Health Capital Reserve			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				
Capital Outlay	\$ 55,000	\$ 55,000	\$ 5,355	\$ 49,645
Total expenditures	<u>55,000</u>	<u>55,000</u>	<u>5,355</u>	<u>49,645</u>
Revenues over (under) expenditures	<u>(55,000)</u>	<u>(55,000)</u>	<u>(5,355)</u>	<u>49,645</u>
Net change in fund balance	<u>(55,000)</u>	<u>(55,000)</u>	<u>(5,355)</u>	<u>49,645</u>
Fund balances, beginning of year	<u>51,167</u>	<u>51,167</u>	<u>51,167</u>	<u>0</u>
Fund balances, end of year	<u><u>\$ (3,833)</u></u>	<u><u>\$ (3,833)</u></u>	<u><u>\$ 45,812</u></u>	<u><u>\$ 49,645</u></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, 2014

	Clinic Capital Improvmnts			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				
Capital Outlay	\$ <u>40,518</u>	\$ <u>93,018</u>	<u>0</u>	\$ <u>93,018</u>
Total expenditures	<u>40,518</u>	<u>93,018</u>	<u>0</u>	<u>93,018</u>
Revenues over (under) expenditures	<u>(40,518)</u>	<u>(93,018)</u>	<u>0</u>	<u>93,018</u>
Transfers in (out)	<u>0</u>	<u>17,582</u>	\$ <u>17,582</u>	<u>0</u>
Net change in fund balance	<u>(40,518)</u>	<u>(75,436)</u>	<u>17,582</u>	<u>93,018</u>
Fund balances, beginning of year	<u>(17,581)</u>	<u>(17,581)</u>	<u>(17,581)</u>	<u>0</u>
Fund balances, end of year	<u>\$ (58,099)</u>	<u>\$ (93,017)</u>	<u>\$ 1</u>	<u>\$ 93,018</u>

	CTEP Capital Project			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental	\$ <u>69,221</u>	\$ <u>69,221</u>	\$ <u>6,564</u>	\$ <u>(62,657)</u>
Total revenues	<u>69,221</u>	<u>69,221</u>	<u>6,564</u>	<u>(62,657)</u>
Expenditures				
Economic Development	<u>70,817</u>	<u>70,817</u>	<u>3,087</u>	<u>67,730</u>
Total expenditures	<u>70,817</u>	<u>70,817</u>	<u>3,087</u>	<u>67,730</u>
Revenues over (under) expenditures	<u>(1,596)</u>	<u>(1,596)</u>	<u>3,477</u>	<u>5,073</u>
Net change in fund balance	<u>(1,596)</u>	<u>(1,596)</u>	<u>3,477</u>	<u>5,073</u>
Fund balances, beginning of year	<u>7,191</u>	<u>7,191</u>	<u>7,191</u>	<u>0</u>
Fund balances, end of year	<u>\$ 5,595</u>	<u>\$ 5,595</u>	<u>\$ 10,668</u>	<u>\$ 5,073</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, 2014

	ADC Capital Improvement			Variance with Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
Revenues				
Miscellaneous			\$ 40,691	\$ 40,691
Total revenues	<u>0</u>	<u>0</u>	<u>40,691</u>	<u>40,691</u>
Expenditures				
General Government		\$ 10,910	10,689	221
Capital Outlay	\$ 457,688	446,778		446,778
Total expenditures	<u>457,688</u>	<u>457,688</u>	<u>10,689</u>	<u>446,999</u>
Revenues over (under) expenditures	<u>(457,688)</u>	<u>(457,688)</u>	<u>30,002</u>	<u>487,690</u>
Transfers in (out)			120,910	120,910
Gain/Loss on Disposal of Asset			<u>3,500</u>	<u>3,500</u>
Net change in fund balance	<u>(457,688)</u>	<u>(457,688)</u>	<u>154,412</u>	<u>612,100</u>
Fund balances, beginning of year	<u>336,778</u>	<u>336,778</u>	<u>336,778</u>	<u>0</u>
Fund balances, end of year	<u>\$ (120,910)</u>	<u>\$ (120,910)</u>	<u>\$ 491,190</u>	<u>\$ 612,100</u>

	Capital Improvemnt 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				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>

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, 2014

	6010 - Intra- Govmntl- Gasoline	6020 - County Printer	6050 - Self Insurance
Assets			
Current assets			
Cash and investments	\$ 140,087	\$ 33,653	\$ 8,723
Accounts receivable		173	8,723
Inventory			
Advances from other funds			1,613,879
Total current assets	140,087	33,826	1,622,602
Noncurrent assets			
Capital assets not being depreciated			
Capital assets, net	68,324	21,828	
Total noncurrent assets	68,324	21,828	0
Total assets	208,411	55,654	1,622,602
Liabilities			
Current liabilities			
Accounts payable		4,130	244,954
Accrued liabilities		842	
Due to other funds			150,792
Total current liabilities	0	4,972	395,746
Noncurrent liabilities			
Compensated absences		3,605	
Other long-term liabilities			
Total noncurrent liabilities	0	3,605	0
Total liabilities	0	8,577	395,746
Net position			
Net investment in capital assets	68,324	21,828	
Unrestricted	140,087	25,249	1,226,856
Total net position	\$ 208,411	\$ 47,077	\$ 1,226,856

<u>6051 - Fleet</u>	<u>Total Internal Service Funds</u>
\$	\$
	173,740
39	8,935
39,672	39,672
<u> </u>	<u>1,613,879</u>
<u>39,711</u>	<u>1,836,226</u>
<u>1,878,006</u>	<u>1,968,158</u>
<u>1,878,006</u>	<u>5,772,542</u>
<u>1,917,717</u>	<u>11,545,084</u>
92,343	341,427
1,676	2,518
<u>570,934</u>	<u>721,726</u>
<u>664,953</u>	<u>1,065,671</u>
51,420	55,025
<u>1,000,000</u>	<u>1,000,000</u>
<u>1,051,420</u>	<u>1,055,025</u>
<u>1,716,373</u>	<u>2,120,696</u>
1,878,006	1,968,158
<u>(1,676,662)</u>	<u>(284,470)</u>
<u>\$ 201,344</u>	<u>\$ 1,683,688</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, 2014

	6010 - Intra- Govmntl- Gasoline	6020 - County Printer	6050 - Self Insurance
Operating revenues			
Internal services	\$	\$ 99,855	\$ 3,583,583
Miscellaneous revenues			49
Total operating revenues	0	99,855	3,583,632
Operating expenses			
Operating expenses		5,358	
Personal services		64,459	
Supplies		5,032	
Travel and training		981	
Office supplies			
Utilities and telephone		730	
Insurance		155	3,648,815
Professional fees		2,006	4,558
Depreciation	12,549	8,007	
Total operating expenses	12,549	86,728	3,653,373
Operating income (loss)	(12,549)	13,127	(69,741)
Non-operating revenues			
Interest and investment income			9,277
Debt service interest (expense)			
Gain (loss) on sale of assets			
Total non-operating revenues	0	0	9,277
Income (loss) before capital contributions	(12,549)	13,127	(60,464)
Capital contributions			
Transfers in (out)		(3,458)	
Change in net position	(12,549)	9,669	(60,464)
Total net position, beginning of year	220,960	37,408	1,287,320
Total net position, end of year	\$ 208,411	\$ 47,077	\$ 1,226,856

<u>6051 - Fleet</u>	<u>Total Internal Service Funds</u>
\$ 783,455	\$ 4,466,893
<u>3,800</u>	<u>3,849</u>
<u>787,255</u>	<u>4,470,742</u>
16,722	22,080
620,714	685,173
95,274	100,306
20,567	21,548
5,610	5,610
316,652	317,382
70,015	3,718,985
2,233	8,797
<u>310,510</u>	<u>331,066</u>
<u>1,458,297</u>	<u>5,210,947</u>
<u>(671,042)</u>	<u>(740,205)</u>
	9,277
(2,900)	(2,900)
<u>13,306</u>	<u>13,306</u>
<u>10,406</u>	<u>19,683</u>
(660,636)	(720,522)
732,554	732,554
<u>5,951</u>	<u>2,493</u>
77,869	14,525
<u>123,475</u>	<u>1,669,163</u>
<u>\$ 201,344</u>	<u>\$ 1,683,688</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

	6010 - Intra- Govmtl- Gasoline
Cash flows from operating activities	
Cash received from interfund services provided	\$ 40,264
Cash paid to employees	
Cash paid to suppliers	(12,049)
Net cash provided (used) by operating activities	28,215
Cash flows from investing activities	
Interest received	
Net cash provided (used) by investing activities	0
Cash flows from non-capital financing activities	
Cash received from other funds	
Operating transfers in/(out)	
Net cash provided (used) for non-capital financing activities	0
Cash flows from capital and related financing activities	
Proceeds from sale of property and equipment	
Acquisition of capital assets	
Proceeds from issuance of long-term debt	
Interest payments on long-term debt	
Net cash (used) by capital and related financing activities	0
Net increase (decrease) in cash and cash equivalents	28,215
Cash and cash equivalents, beginning of year	111,872
Cash and cash equivalents, end of year	\$ 140,087
 Reconciliation of operating income (loss) to net cash provided (used) by operating activities	
Operating income (loss)	\$ (12,549)
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	40,264
Increase (decrease) in accounts payable	(12,049)
Increase (decrease) in accrued liabilities	
Increase (decrease) in compensated absences	
Net cash provided by operating activities	\$ 28,215
 Schedule of noncash capital and related financing activities	
Capital asset transferred (to) from other funds	
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>
\$ 99,682	\$ 3,618,265	\$ 747,545	\$ 4,505,756
(62,283)		(569,293)	(631,576)
<u>(10,446)</u>	<u>(4,135,461)</u>	<u>(433,863)</u>	<u>(4,591,819)</u>
<u>26,953</u>	<u>(517,196)</u>	<u>(255,611)</u>	<u>(717,639)</u>
	<u>9,277</u>		<u>9,277</u>
<u>0</u>	<u>9,277</u>	<u>0</u>	<u>9,277</u>
	318,003	546,933	864,936
<u>2,492</u>			<u>2,492</u>
<u>2,492</u>	<u>318,003</u>	<u>546,933</u>	<u>867,428</u>
		67,545	67,545
		(1,390,125)	(1,390,125)
		1,000,000	1,000,000
		<u>(2,900)</u>	<u>(2,900)</u>
<u>0</u>	<u>0</u>	<u>(325,480)</u>	<u>(325,480)</u>
29,445	(189,916)	(34,158)	(166,414)
<u>4,208</u>	<u>189,916</u>	<u>34,158</u>	<u>340,154</u>
<u>\$ 33,653</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 173,740</u>
\$ 13,127	\$ (69,741)	\$ (671,042)	\$ (740,205)
8,007		310,510	331,066
(173)	34,632	(39)	34,420
		(39,672)	592
2,975	(482,087)	91,536	(399,625)
842		1,676	2,518
<u>2,175</u>		<u>51,420</u>	<u>53,595</u>
<u>\$ 26,953</u>	<u>\$ (517,196)</u>	<u>\$ (255,611)</u>	<u>\$ (717,639)</u>
<u>\$ (5,951)</u>		<u>\$ 5,951</u>	
		<u>\$ 732,554</u>	<u>\$ 732,554</u>

TRUST AND AGENCY FUNDS

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

Private Purpose Trust Funds

Sheriff Prisoner Fund - Maintain inmate funds.

Sheriff Inmate Welfare - Maintain inmate revenue and expenditure.

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

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

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

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

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

C.C Emergency Aid - Anonymous donations that can only be used to help indigent citizens.

Clerk & Recorder Trust - Trust to account for proceeds from foreclosure sales.

Agency Funds

Sheriff Evidence Fund - Account for cash evidence.

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

Extension - Receipts and disbursement of extension community development programs.

Warrant Clearing Fund - Utilized to account for warrants that have not cleared the bank yet.

Protested Taxes - To hold protested tax payments until distributed.

Protested Taxes - Interest - To account for interest gained on protested taxes.

Public Administrator ---- Used by public administrator for services in connection with position. Redemptions - To record tax sale certificates on delinquent taxes.

District Court Trust - Child support receipts and disbursements.

Construction Lien Bond - To account for interest held until released by District Court.

Partial Tax Payments - To account for partial tax payments until ready for distribution.

Tax Deed Land - To account for funds acquired through sale of land that was seized for non-payment of taxes.

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

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

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

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

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

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

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, 2014

	7050 - Sheriff Prisoner Fund	7052 - Sheriff's Canteen	7053 - Hr Payroll Tax Deposits	7054 - Justice Court New Trust
Assets				
Current assets				
Cash and investments	\$ 11,187	\$ 76	\$ 116,205	\$ 19,889
Other receivables				
Total assets	<u>11,187</u>	<u>76</u>	<u>116,205</u>	<u>19,889</u>
Liabilities				
Accrued expenses			116,205	
Due to other governments		76		
Total liabilities	<u>0</u>	<u>76</u>	<u>116,205</u>	<u>0</u>
Net position				
Held in trust for pool participants	11,187			19,889
Total net position	<u>\$ 11,187</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,889</u>

CASCADE COUNTY

Combining Statements of Net Position --
Private Purpose Trust Funds

June 30, 2014

<u>7055 - Justice Court Old Trust</u>	<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>
\$	\$ 64,605	\$ 30,500	\$ 3,160	\$ 100	\$ 148,649	\$ 394,371
	<u>21,164</u>					<u>21,164</u>
<u>0</u>	<u>85,769</u>	<u>30,500</u>	<u>3,160</u>	<u>100</u>	<u>148,649</u>	<u>415,535</u>
						116,205
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>76</u>
						116,281
	<u>85,769</u>	<u>30,500</u>	<u>3,160</u>	<u>100</u>	<u>148,649</u>	<u>299,254</u>
<u>\$ 0</u>	<u>\$ 85,769</u>	<u>\$ 30,500</u>	<u>\$ 3,160</u>	<u>\$ 100</u>	<u>\$ 148,649</u>	<u>\$ 299,254</u>

CASCADE COUNTY

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

June 30, 2014

	7050 - Sheriff Prisoner Fund	7052 - Sheriff's Canteen	7053 - Hr Payroll Tax Deposits	7054 - Justice Court New 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	10,237	-	-	73,552
Prior period adjustments	950	-	-	(53,663)
Net position, beginning of year restated	<u>11,187</u>	<u>-</u>	<u>-</u>	<u>19,889</u>
Net position, end or year	<u>\$ 11,187</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,889</u>

CASCADE COUNTY

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

June 30, 2014

<u>7055 - Justice Court Old Trust</u>	<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>
\$	\$	\$	\$	\$	\$	\$
					125,658	125,658
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>125,658</u>	<u>125,658</u>
					123,024	123,024
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,024</u>	<u>123,024</u>
0	0	0	0	0	2,634	2,634
-	85,769	30,500	3,160	100	146,015	349,333
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(52,713)</u>
<u>-</u>	<u>85,769</u>	<u>30,500</u>	<u>3,160</u>	<u>100</u>	<u>146,015</u>	<u>296,620</u>
<u>\$ 0</u>	<u>\$ 85,769</u>	<u>\$ 30,500</u>	<u>\$ 3,160</u>	<u>\$ 100</u>	<u>\$ 148,649</u>	<u>\$ 299,254</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	<u>7102 - Sheriff Evidence Fund</u>	<u>7105 - Sheriff - Coroner</u>	<u>7120 - Treasurer's Clearing Fund</u>
Assets			
Cash and investments	\$ 64,902	\$ 1,271	\$ 739,992
Restricted cash			
Holdings in external investment pool			
Accounts receivable			
Other receivables			
Taxes/assessments receivable			
Tax deed land			
Total assets	<u>\$ 64,902</u>	<u>\$ 1,271</u>	<u>\$ 739,992</u>
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds			
Due to other governments	<u>64,902</u>	<u>1,271</u>	<u>739,992</u>
Total liabilities	<u>\$ 64,902</u>	<u>\$ 1,271</u>	<u>\$ 739,992</u>

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2014

<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>
\$ 959,414	\$ 17,771	\$ 26,268	\$ 95,617	\$ 33,084	\$
3,312,858	61,364				
<u>\$ 4,272,272</u>	<u>\$ 79,135</u>	<u>\$ 26,268</u>	<u>\$ 95,617</u>	<u>\$ 33,084</u>	<u>\$ 0</u>
\$ 1	\$	\$ 26,268	\$ 95,617	\$ 33,084	\$
4,272,271	79,135				
<u>\$ 4,272,272</u>	<u>\$ 79,135</u>	<u>\$ 26,268</u>	<u>\$ 95,617</u>	<u>\$ 33,084</u>	<u>\$ 0</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	7170 - Partial Tax Payments	7180 - Tax Deed Land	7220 - Black Eagle Sewer #24
Assets			
Cash and investments	\$ 12,149	\$	\$ 5,671
Restricted cash			
Holdings in external investment pool			
Accounts receivable			
Other receivables		48,388	
Taxes/assessments receivable			13,854
Tax deed land		<u>48,388</u>	
Total assets	<u>\$ 12,149</u>	<u>\$ 96,776</u>	<u>\$ 19,525</u>
Liabilities			
Accounts payable	\$	\$ (1)	\$
Due to other funds			
Due to other governments	<u>12,149</u>	<u>96,777</u>	<u>19,525</u>
Total liabilities	<u>\$ 12,149</u>	<u>\$ 96,776</u>	<u>\$ 19,525</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<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>7265 - Vaughn Water</u>
\$	\$ 16,181	\$ 7,042	\$ 5,030	\$ (6,842)	\$ 4,466	\$ 113
	55,871		17,367	51,206 153,190	15,420	
2,881	10,117	9,316		2,493	454	
<u>\$ 2,881</u>	<u>\$ 82,169</u>	<u>\$ 16,358</u>	<u>\$ 22,397</u>	<u>\$ 200,047</u>	<u>\$ 20,340</u>	<u>\$ 113</u>
\$	\$ 1	\$ 1	\$	\$	\$	\$
<u>2,881</u>	<u>82,168</u>	<u>16,357</u>	<u>22,397</u>	<u>200,047</u>	<u>20,340</u>	<u>113</u>
<u>\$ 2,881</u>	<u>\$ 82,169</u>	<u>\$ 16,358</u>	<u>\$ 22,397</u>	<u>\$ 200,047</u>	<u>\$ 20,340</u>	<u>\$ 113</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	7270 - Tax Increment District	7271 - Malting Plant TID	7272 - West Bank TID
Assets			
Cash and investments	\$	\$ 43,381	\$ 64,107
Restricted cash			
Holdings in external investment pool			
Accounts receivable			
Other receivables			
Taxes/assessments receivable	1,704	794	
Tax deed land			
Total assets	\$ 1,704	\$ 44,175	\$ 64,107
Liabilities			
Accounts payable	\$ 1	\$ 1	\$
Due to other funds	2,046		
Due to other governments	(343)	44,174	64,107
Total liabilities	\$ 1,704	\$ 44,175	\$ 64,107

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<u>7280 - Belt Fire District #18</u>	<u>7285 - Available SD Agency 3</u>	<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>
\$ 5,142	\$ 350	\$	\$ 992	\$ 1,050	\$ 36,607	\$ 147
17,755			3,424	3,625	126,404	
2,262				783	1,800	618
<u>\$ 25,159</u>	<u>\$ 350</u>	<u>\$ 0</u>	<u>\$ 4,416</u>	<u>\$ 5,458</u>	<u>\$ 164,811</u>	<u>\$ 765</u>
\$	\$	\$	\$ 1	\$	\$	\$
<u>25,159</u>	<u>350</u>	<u></u>	<u>4,415</u>	<u>5,458</u>	<u>164,811</u>	<u>765</u>
<u>\$ 25,159</u>	<u>\$ 350</u>	<u>\$ 0</u>	<u>\$ 4,416</u>	<u>\$ 5,458</u>	<u>\$ 164,811</u>	<u>\$ 765</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	7330 - Simms Sewer	7340 - Conservation District	7349 - Per Med Levy Transit
Assets			
Cash and investments	\$ 436	\$ 4,119	\$ 3,013
Restricted cash			
Holdings in external investment pool			10,404
Accounts receivable			
Other receivables			
Taxes/assessments receivable	2,592	7,708	7,387
Tax deed land			
Total assets	\$ 3,028	\$ 11,827	\$ 20,804
Liabilities			
Accounts payable	\$	\$	\$ (1)
Due to other funds			
Due to other governments	3,028	11,827	20,805
Total liabilities	\$ 3,028	\$ 11,827	\$ 20,804

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<u>7361 - Upper/Lower River Road</u>	<u>7350 - Transit</u>	<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>
\$ 179	\$ 870,041	\$ 23,388	\$ 3,293	\$ 197	\$ 773	\$
	3,004,255	80,757				
201	84,179		4,489	3,380	17,008	1,950
<u>\$ 380</u>	<u>\$ 3,958,475</u>	<u>\$ 104,145</u>	<u>\$ 7,782</u>	<u>\$ 3,577</u>	<u>\$ 17,781</u>	<u>\$ 1,950</u>
\$	\$	\$	\$	\$	\$	\$
<u>380</u>	<u>3,958,475</u>	<u>104,145</u>	<u>7,782</u>	<u>3,577</u>	<u>17,781</u>	<u>1,950</u>
<u>\$ 380</u>	<u>\$ 3,958,475</u>	<u>\$ 104,145</u>	<u>\$ 7,782</u>	<u>\$ 3,577</u>	<u>\$ 17,781</u>	<u>\$ 1,950</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	<u>7375 - Stockett Fire</u>	<u>7376 - Ulm Fire</u>	<u>7377 - Vaughn Fire</u>
Assets			
Cash and investments	\$ 90	\$ 513	\$ 3,506
Restricted cash			
Holdings in external investment pool			
Accounts receivable			
Other receivables			
Taxes/assessments receivable	5,175	7,250	38,745
Tax deed land			
Total assets	<u>\$ 5,265</u>	<u>\$ 7,763</u>	<u>\$ 42,251</u>
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds			
Due to other governments	<u>5,265</u>	<u>7,763</u>	<u>42,251</u>
Total liabilities	<u>\$ 5,265</u>	<u>\$ 7,763</u>	<u>\$ 42,251</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<u>7378 - Fort Shaw Fire</u>	<u>7379 - Monarch Rural Fire</u>	<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>
\$ 391	\$ 5	\$ 227	\$ 239	\$ 136	\$ 566	\$ 1,156
		783				
2,655	1,430	21,104	3,210	585	3,150	
<u>\$ 3,046</u>	<u>\$ 1,435</u>	<u>\$ 22,114</u>	<u>\$ 3,449</u>	<u>\$ 721</u>	<u>\$ 3,716</u>	<u>\$ 1,156</u>
\$	\$	\$	\$	\$	\$	\$
<u>3,046</u>	<u>1,435</u>	<u>22,114</u>	<u>3,449</u>	<u>721</u>	<u>3,716</u>	<u>1,156</u>
<u>\$ 3,046</u>	<u>\$ 1,435</u>	<u>\$ 22,114</u>	<u>\$ 3,449</u>	<u>\$ 721</u>	<u>\$ 3,716</u>	<u>\$ 1,156</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	<u>7451 - J.P.Fines/For feitures 50%</u>	<u>7461 - Clerk of Court Fees(100%)</u>	<u>7462 - Petition for Adoption \$75</u>
Assets			
Cash and investments	\$	\$	\$
Restricted cash			
Holdings in external investment pool			
Accounts receivable			
Other receivables			
Taxes/assessments receivable			
Tax deed land			
Total assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds			
Due to other governments			
Total liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CASCADE COUNTY

Combining Balance Sheets --
Agency Funds

June 30, 2014

<u>7463 - Actions or Proceedings</u>	<u>7458 - Court Information Technology</u>	<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>\$ 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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	7521 - University Millage	7522 - University Mill-Non Levy	7523 - Tax Inc Dist- University
Assets			
Cash and investments	\$ 34,304	\$ 155	\$ 954
Restricted cash			
Holdings in external investment pool			
Accounts receivable			
Other receivables			
Taxes/assessments receivable	44,889		73
Tax deed land			
Total assets	\$ 79,193	\$ 155	\$ 1,027
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds			
Due to other governments	79,193	155	1,027
Total liabilities	\$ 79,193	\$ 155	\$ 1,027

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<u>7527 - State Equalization- AV Tax</u>	<u>7528 - State Equalization- NoLevy</u>	<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>
\$ 263,315	\$ 1,036	\$ 188,672	\$ 855	\$ 125,781	\$ 570	\$ 8,576
296,811		247,077		164,630		11,227
<u>\$ 560,126</u>	<u>\$ 1,036</u>	<u>\$ 435,749</u>	<u>\$ 855</u>	<u>\$ 290,411</u>	<u>\$ 570</u>	<u>\$ 19,803</u>
\$ 1	\$	\$ 1	\$	\$	\$	\$
<u>560,125</u>	<u>1,036</u>	<u>435,748</u>	<u>855</u>	<u>290,411</u>	<u>570</u>	<u>19,803</u>
<u>\$ 560,126</u>	<u>\$ 1,036</u>	<u>\$ 435,749</u>	<u>\$ 855</u>	<u>\$ 290,411</u>	<u>\$ 570</u>	<u>\$ 19,803</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	7534 - Vo- Tech Millage- Non Levy	7551 - Montana Land Information	7564 - Forest Fire
Assets			
Cash and investments	\$ 39	\$ 3,543	\$ 248
Restricted cash			
Holdings in external investment pool			
Accounts receivable		2,736	
Other receivables			
Taxes/assessments receivable			275
Tax deed land			
Total assets	\$ 39	\$ 6,279	\$ 523
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds			
Due to other governments	39	6,279	523
Total liabilities	\$ 39	\$ 6,279	\$ 523

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<u>7701 - S/D #1 Great Falls</u>	<u>7702 - Great Falls High Schools</u>	<u>7703 - S/D #3 Cascade</u>	<u>7704 - Cascade High School</u>	<u>7705 - S/D #5 Centerville</u>	<u>7706 - Centerville High School</u>	<u>7729 - S/D #29 Belt</u>
\$ 498,198	\$	\$ 148,515	\$	\$ 179,221	\$	\$ 228,837
		512,823		618,851		790,175
1,901,074	477,868	75,823	30,403	52,995	30,171	291,329
<u>\$ 2,399,272</u>	<u>\$ 477,868</u>	<u>\$ 737,161</u>	<u>\$ 30,403</u>	<u>\$ 851,067</u>	<u>\$ 30,171</u>	<u>\$ 1,310,341</u>
\$	\$	\$	\$	\$	\$	\$ 1
<u>2,399,272</u>	<u>477,868</u>	<u>737,161</u>	<u>30,403</u>	<u>851,067</u>	<u>30,171</u>	<u>1,310,340</u>
<u>\$ 2,399,272</u>	<u>\$ 477,868</u>	<u>\$ 737,161</u>	<u>\$ 30,403</u>	<u>\$ 851,067</u>	<u>\$ 30,171</u>	<u>\$ 1,310,341</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	7730 - Belt High School	7273 - New Downtown TID	7755 - S/D #55 Sun River
Assets			
Cash and investments	\$	\$	\$ 184,251
Restricted cash			
Holdings in external investment pool			636,220
Accounts receivable			
Other receivables			
Taxes/assessments receivable	24,247	3,930	56,230
Tax deed land			
Total assets	\$ 24,247	\$ 3,930	\$ 876,701
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds		14,155	
Due to other governments	24,247	(10,225)	876,701
Total liabilities	\$ 24,247	\$ 3,930	\$ 876,701

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<u>7756 - Sun River Valley High School</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>	<u>7830 - High School Retirement</u>	<u>7840 - Elementary Retirement</u>
\$	\$ 62,578	\$ 49,458	\$ 2,533	\$ 14,348	\$ 7,340	\$ 13,675
	216,083	170,777	8,748	49,545	25,343	47,221
44,702	30,404	26,126	271	66,708	231,937	423,487
<u>\$ 44,702</u>	<u>\$ 309,065</u>	<u>\$ 246,361</u>	<u>\$ 11,552</u>	<u>\$ 130,601</u>	<u>\$ 264,620</u>	<u>\$ 484,383</u>
\$	\$	\$	\$	\$	\$	\$ (1)
<u>44,702</u>	<u>309,065</u>	<u>246,361</u>	<u>11,552</u>	<u>130,601</u>	<u>264,620</u>	<u>484,384</u>
<u>\$ 44,702</u>	<u>\$ 309,065</u>	<u>\$ 246,361</u>	<u>\$ 11,552</u>	<u>\$ 130,601</u>	<u>\$ 264,620</u>	<u>\$ 484,383</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	<u>7846 - AIRPORT TID CITY OF GF</u>	<u>7847 - Swimming Pool Debt Svc</u>	<u>7848 - Soccer Mill levy</u>
Assets			
Cash and investments	\$	\$ 8,130	\$ 5,330
Restricted cash			
Holdings in external investment pool			
Accounts receivable			
Other receivables			
Taxes/assessments receivable	(61)	38,995	25,088
Tax deed land			
Total assets	<u>\$ (61)</u>	<u>\$ 47,125</u>	<u>\$ 30,418</u>
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds	14		
Due to other governments	(75)	47,125	30,418
Total liabilities	<u>\$ (61)</u>	<u>\$ 47,125</u>	<u>\$ 30,418</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<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>	<u>7869 - Per Med Levy Cascade</u>	<u>7870 - Town Of Cascade</u>
\$ 41,594	\$ 585,787	\$ 5,757	\$ 72	\$ 2,931	\$ 369	\$ 9,619
170,636	1,932,523	15,699	164	11,893	986	12,404
<u>\$ 212,230</u>	<u>\$ 2,518,310</u>	<u>\$ 21,456</u>	<u>\$ 236</u>	<u>\$ 14,824</u>	<u>\$ 1,355</u>	<u>\$ 22,023</u>
\$	\$	\$	\$ (1)	\$ 1	\$	\$
<u>212,230</u>	<u>2,518,310</u>	<u>21,456</u>	<u>237</u>	<u>14,823</u>	<u>1,355</u>	<u>22,023</u>
<u>\$ 212,230</u>	<u>\$ 2,518,310</u>	<u>\$ 21,456</u>	<u>\$ 236</u>	<u>\$ 14,824</u>	<u>\$ 1,355</u>	<u>\$ 22,023</u>

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

	7880 - Town of Neihart	7900 - MANCHESTER R TID	7901 - MT Milling TID
Assets			
Cash and investments	\$ 478	\$ 26,151	\$ 5,334
Restricted cash			
Holdings in external investment pool		90,299	18,419
Accounts receivable			
Other receivables			
Taxes/assessments receivable	2,921		
Tax deed land			
Total assets	\$ 3,399	\$ 116,450	\$ 23,753
Liabilities			
Accounts payable	\$	\$	\$
Due to other funds			
Due to other governments	3,399	116,450	23,753
Total liabilities	\$ 3,399	\$ 116,450	\$ 23,753

CASCADE COUNTY

**Combining Balance Sheets --
Agency Funds**

June 30, 2014

<u>7920 - Refunds</u>	<u>7940 - Interest Investment</u>	<u>7950 - Entitlement Levy Clearing</u>	<u>7980 - Reinvested Interest - Piper Jaff</u>	<u>Total Agency Funds</u>
\$	\$ 1,598	\$ 137	\$	\$ 5,756,462
				51,206
			3,450	10,051,431
				2,736
				48,388
		204,347		7,207,556
				<u>48,388</u>
<u>\$ 0</u>	<u>\$ 1,598</u>	<u>\$ 204,484</u>	<u>\$ 3,450</u>	<u>\$ 23,166,167</u>
\$	\$ 1,598	\$ (1)	\$ 3,450	\$ 160,022
				4,367,621
		204,485		<u>18,638,524</u>
<u>\$ 0</u>	<u>\$ 1,598</u>	<u>\$ 204,484</u>	<u>\$ 3,450</u>	<u>\$ 23,166,167</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

				7102 - Sheriff Evidence Fund			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Cash and investments	\$	92,912	3,030	31,040	\$	64,902	
Total assets	\$	<u>92,912</u>	<u>3,030</u>	<u>31,040</u>	\$	<u>64,902</u>	
Liabilities							
Accounts payable	\$	92,912	\$	92,912	\$		
Due to other governments		<u>64,902</u>	<u>64,902</u>	<u>92,912</u>		<u>64,902</u>	
Total liabilities	\$	<u>92,912</u>	<u>64,902</u>	<u>92,912</u>	\$	<u>64,902</u>	
				7105 - Sheriff - Coroner			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Cash and investments	\$	5,901	38,894	43,524	\$	1,271	
Total assets	\$	<u>5,901</u>	<u>38,894</u>	<u>43,524</u>	\$	<u>1,271</u>	
Liabilities							
Accounts payable	\$	5,901	\$	5,901	\$		
Due to other governments		<u>1,271</u>	<u>1,271</u>	<u>5,901</u>		<u>1,271</u>	
Total liabilities	\$	<u>5,901</u>	<u>1,271</u>	<u>5,901</u>	\$	<u>1,271</u>	
				7120 - Treasurer's Clearing Fund			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Cash and investments	\$	679,485	110,694,417	110,633,910	\$	739,992	
Total assets	\$	<u>679,485</u>	<u>110,694,417</u>	<u>110,633,910</u>	\$	<u>739,992</u>	
Liabilities							
Due to other governments		<u>679,485</u>	<u>3,728,762</u>	<u>3,668,255</u>		<u>739,992</u>	
Total liabilities	\$	<u>679,485</u>	<u>3,728,762</u>	<u>3,668,255</u>	\$	<u>739,992</u>	
				7130 - Protested Taxes			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Cash and investments	\$	184,031	11,241,667	11,021,200	\$	404,498	
Holdings in external investment pool		<u>3,867,774</u>	<u> </u>	<u> </u>		<u>3,867,774</u>	
Total assets	\$	<u>4,051,805</u>	<u>11,241,667</u>	<u>11,021,200</u>	\$	<u>4,272,272</u>	
Liabilities							
Accounts payable	\$		3,486,827	3,266,360	\$	220,467	
Due to other governments		<u>4,051,804</u>	<u> </u>	<u> </u>		<u>4,051,804</u>	
Total liabilities	\$	<u>4,051,804</u>	<u>3,486,827</u>	<u>3,266,360</u>	\$	<u>4,272,271</u>	

CASCADE COUNTY

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

Year Ended June 30, 2014

	7131 - Protested Taxes-Interest			
	Balance			Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 3,335	\$ 179,937	\$ 174,226	\$ 9,046
Holdings in external investment pool	<u>70,089</u>	<u> </u>	<u> </u>	<u>70,089</u>
Total assets	<u>\$ 73,424</u>	<u>\$ 179,937</u>	<u>\$ 174,226</u>	<u>\$ 79,135</u>
Liabilities				
Accounts payable	\$	\$ 48,971	\$ 43,260	\$ 5,711
Due to other governments	<u>73,424</u>	<u> </u>	<u> </u>	<u>73,424</u>
Total liabilities	<u>\$ 73,424</u>	<u>\$ 48,971</u>	<u>\$ 43,260</u>	<u>\$ 79,135</u>
	7140 - Public Administrator			
	Balance			Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 15,504	\$ 19,507	\$ 8,743	\$ 26,268
Total assets	<u>\$ 15,504</u>	<u>\$ 19,507</u>	<u>\$ 8,743</u>	<u>\$ 26,268</u>
Liabilities				
Accounts payable	\$ 15,504	\$ 19,307	\$ 8,543	\$ 26,268
Total liabilities	<u>\$ 15,504</u>	<u>\$ 19,307</u>	<u>\$ 8,543</u>	<u>\$ 26,268</u>
	7150 - Redemptions			
	Balance			Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 14,006	\$ 540,080	\$ 458,469	\$ 95,617
Total assets	<u>\$ 14,006</u>	<u>\$ 540,080</u>	<u>\$ 458,469</u>	<u>\$ 95,617</u>
Liabilities				
Accounts payable	\$ 14,006	\$ 980,758	\$ 899,147	\$ 95,617
Total liabilities	<u>\$ 14,006</u>	<u>\$ 980,758</u>	<u>\$ 899,147</u>	<u>\$ 95,617</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

				7160 - Available Agency 8			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Cash and investments	\$	34,284	\$ 6,797	\$ 7,997	\$	33,084	
Total assets	\$	<u>34,284</u>	<u>6,797</u>	<u>7,997</u>	\$	<u>33,084</u>	
Liabilities							
Accounts payable	\$	34,284	\$ 6,797	\$ 7,997	\$	33,084	
Total liabilities	\$	<u>34,284</u>	<u>6,797</u>	<u>7,997</u>	\$	<u>33,084</u>	
				7162 - Construction Lein Bond			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Cash and investments	\$	6,795	\$	\$ 6,795	\$		
Total assets	\$	<u>6,795</u>	<u>0</u>	<u>6,795</u>	\$	<u>0</u>	
Liabilities							
Due to other governments		6,795		6,795			
Total liabilities	\$	<u>6,795</u>	<u>0</u>	<u>6,795</u>	\$	<u>0</u>	
				7170 - Partial Tax Payments			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Cash and investments	\$	9,862	\$ 5,074	\$ 2,787	\$	12,149	
Total assets	\$	<u>9,862</u>	<u>5,074</u>	<u>2,787</u>	\$	<u>12,149</u>	
Liabilities							
Other liabilities		9,862	5,074	2,787		12,149	
Total liabilities	\$	<u>9,862</u>	<u>5,074</u>	<u>2,787</u>	\$	<u>12,149</u>	
				7180 - Tax Deed Land			
		Balance			Balance		
		6/30/2013	Additions	Deletions	6/30/2014		
Assets							
Deposits		48,388				48,388	
Land		48,388				48,388	
Total assets	\$	<u>96,777</u>	<u>0</u>	<u>0</u>	\$	<u>96,777</u>	
Liabilities							
Due to other governments		96,777				96,777	
Total liabilities	\$	<u>96,777</u>	<u>0</u>	<u>0</u>	\$	<u>96,777</u>	

CASCADE COUNTY

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

Year Ended June 30, 2014

7220 - Black Eagle Sewer #24					
	Balance		Balance		Balance
	6/30/2013	Additions	Deletions	6/30/2014	6/30/2014
Assets					
Cash and investments	\$ 2,446	\$ 154,589	\$ 151,364	\$ 5,671	\$ 5,671
Taxes/assessments receivable	<u>12,483</u>	<u>154,915</u>	<u>153,544</u>	<u>13,854</u>	<u>13,854</u>
Total assets	<u>\$ 14,929</u>	<u>\$ 309,504</u>	<u>\$ 304,908</u>	<u>\$ 19,525</u>	<u>\$ 19,525</u>
Liabilities					
Due to other governments	<u>14,929</u>	<u>171,953</u>	<u>167,357</u>	<u>19,525</u>	<u>19,525</u>
Total liabilities	<u>\$ 14,929</u>	<u>\$ 171,953</u>	<u>\$ 167,357</u>	<u>\$ 19,525</u>	<u>\$ 19,525</u>
7221 - Black Eagle Water					
	Balance		Balance		Balance
	6/30/2013	Additions	Deletions	6/30/2014	6/30/2014
Assets					
Taxes/assessments receivable	<u>1,248</u>	<u>5,388</u>	<u>3,755</u>	<u>2,881</u>	<u>2,881</u>
Total assets	<u>\$ 1,248</u>	<u>\$ 5,388</u>	<u>\$ 3,755</u>	<u>\$ 2,881</u>	<u>\$ 2,881</u>
Liabilities					
Due to other governments	<u>1,248</u>	<u>8,311</u>	<u>6,678</u>	<u>2,881</u>	<u>2,881</u>
Total liabilities	<u>\$ 1,248</u>	<u>\$ 8,311</u>	<u>\$ 6,678</u>	<u>\$ 2,881</u>	<u>\$ 2,881</u>
7230 - Fort Shaw Irrigation					
	Balance		Balance		Balance
	6/30/2013	Additions	Deletions	6/30/2014	6/30/2014
Assets					
Cash and investments	\$ 60,493	\$ 391,765	\$ 380,207	\$ 72,051	\$ 72,051
Taxes/assessments receivable	<u>8,364</u>	<u>218,837</u>	<u>217,084</u>	<u>10,117</u>	<u>10,117</u>
Total assets	<u>\$ 68,857</u>	<u>\$ 610,602</u>	<u>\$ 597,291</u>	<u>\$ 82,168</u>	<u>\$ 82,168</u>
Liabilities					
Due to other governments	<u>68,858</u>	<u>265,623</u>	<u>252,312</u>	<u>82,169</u>	<u>82,169</u>
Total liabilities	<u>\$ 68,858</u>	<u>\$ 265,623</u>	<u>\$ 252,312</u>	<u>\$ 82,169</u>	<u>\$ 82,169</u>
7240 - Greenfield Irrigation					
	Balance		Balance		Balance
	6/30/2013	Additions	Deletions	6/30/2014	6/30/2014
Assets					
Cash and investments	\$ 9,722	\$ 278,180	\$ 280,860	\$ 7,042	\$ 7,042
Taxes/assessments receivable	<u>15,886</u>	<u>270,009</u>	<u>276,579</u>	<u>9,316</u>	<u>9,316</u>
Total assets	<u>\$ 25,608</u>	<u>\$ 548,189</u>	<u>\$ 557,439</u>	<u>\$ 16,358</u>	<u>\$ 16,358</u>
Liabilities					
Due to other governments	<u>25,608</u>	<u>281,059</u>	<u>290,309</u>	<u>16,358</u>	<u>16,358</u>
Total liabilities	<u>\$ 25,608</u>	<u>\$ 281,059</u>	<u>\$ 290,309</u>	<u>\$ 16,358</u>	<u>\$ 16,358</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7250 - W GtFalls Flood Control				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 22,366	\$ 52,089	\$ 52,058	\$ 22,397
Total assets	<u>\$ 22,366</u>	<u>\$ 52,089</u>	<u>\$ 52,058</u>	<u>\$ 22,397</u>
Liabilities				
Due to other governments	22,366	13,209	13,178	22,397
Total liabilities	<u>\$ 22,366</u>	<u>\$ 13,209</u>	<u>\$ 13,178</u>	<u>\$ 22,397</u>
7252 - WGF Flood-Maintenance				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 137,837	\$ 466,420	\$ 406,703	\$ 197,554
Taxes/assessments receivable	2,298	95,025	94,830	2,493
Total assets	<u>\$ 140,135</u>	<u>\$ 561,445</u>	<u>\$ 501,533</u>	<u>\$ 200,047</u>
Liabilities				
Due to other governments	140,135	244,363	184,451	200,047
Total liabilities	<u>\$ 140,135</u>	<u>\$ 244,363</u>	<u>\$ 184,451</u>	<u>\$ 200,047</u>
7260 - Vaughn Dike				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 18,506	\$ 35,288	\$ 33,908	\$ 19,886
Taxes/assessments receivable	424	2,540	2,510	454
Total assets	<u>\$ 18,930</u>	<u>\$ 37,828</u>	<u>\$ 36,418</u>	<u>\$ 20,340</u>
Liabilities				
Due to other governments	18,930	3,067	1,657	20,340
Total liabilities	<u>\$ 18,930</u>	<u>\$ 3,067</u>	<u>\$ 1,657</u>	<u>\$ 20,340</u>
7265 - Vaughn Water				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$	\$ 113	\$	\$ 113
Total assets	<u>\$ 0</u>	<u>\$ 113</u>	<u>\$ 0</u>	<u>\$ 113</u>
Liabilities				
Due to other governments	\$	226	113	113
Total liabilities	<u>\$ 0</u>	<u>\$ 226</u>	<u>\$ 113</u>	<u>\$ 113</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

	7270 - Tax Increment District			
	Balance		Deletions	Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ (2,046)	\$ 2,046	\$	\$
Taxes/assessments receivable	<u>1,703</u>	<u></u>	<u></u>	<u>1,703</u>
Total assets	<u>\$ (343)</u>	<u>\$ 2,046</u>	<u>\$ 0</u>	<u>\$ 1,703</u>
Liabilities				
Due to other funds		2,046		2,046
Due to other governments	<u>(343)</u>	<u>2,046</u>	<u>2,046</u>	<u>(343)</u>
Total liabilities	<u>\$ (343)</u>	<u>\$ 4,092</u>	<u>\$ 2,046</u>	<u>\$ 1,703</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

				7271 - Malting Plant TID				
				Balance			Balance	
				6/30/2013	Additions	Deletions	6/30/2014	
Assets								
Cash and investments	\$	(2,088)	\$	149,783	\$	104,314	\$	43,381
Taxes/assessments receivable				794				794
Total assets	\$	<u>(2,088)</u>	\$	<u>150,577</u>	\$	<u>104,314</u>	\$	<u>44,175</u>
Liabilities								
Due to other governments		(2,088)		190,240		143,977		44,175
Total liabilities	\$	<u>(2,088)</u>	\$	<u>190,240</u>	\$	<u>143,977</u>	\$	<u>44,175</u>
				7272 - West Bank TID				
				Balance			Balance	
				6/30/2013	Additions	Deletions	6/30/2014	
Assets								
Cash and investments	\$	(368)	\$	408,107	\$	343,632	\$	64,107
Taxes/assessments receivable		36,915				36,915		
Total assets	\$	<u>36,547</u>	\$	<u>408,107</u>	\$	<u>380,547</u>	\$	<u>64,107</u>
Liabilities								
Due to other governments		36,547		495,891		468,331		64,107
Total liabilities	\$	<u>36,547</u>	\$	<u>495,891</u>	\$	<u>468,331</u>	\$	<u>64,107</u>
				7273 - New Downtown TID				
				Balance			Balance	
				6/30/2013	Additions	Deletions	6/30/2014	
Assets								
Taxes/assessments receivable				38,032		34,102		3,930
Due from other governments				18,625		8,400		10,225
Total assets	\$	<u>0</u>	\$	<u>56,657</u>	\$	<u>42,502</u>	\$	<u>14,155</u>
Liabilities								
Due to other funds				14,155				14,155
Total liabilities	\$	<u>0</u>	\$	<u>14,155</u>	\$	<u>0</u>	\$	<u>14,155</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7280 - Belt Fire District #18				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 26,158	\$ 135,618	\$ 138,879	\$ 22,897
Taxes/assessments receivable	<u>3,763</u>	<u>66,178</u>	<u>67,679</u>	<u>2,262</u>
Total assets	<u>\$ 29,921</u>	<u>\$ 201,796</u>	<u>\$ 206,558</u>	<u>\$ 25,159</u>
Liabilities				
Due to other governments	<u>29,921</u>	<u>134,914</u>	<u>139,676</u>	<u>25,159</u>
Total liabilities	<u>\$ 29,921</u>	<u>\$ 134,914</u>	<u>\$ 139,676</u>	<u>\$ 25,159</u>
7285 - Available SD Agency 3				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ _____	\$ 700	\$ 350	\$ 350
Total assets	<u>\$ 0</u>	<u>\$ 700</u>	<u>\$ 350</u>	<u>\$ 350</u>
Liabilities				
Due to other governments	_____	700	350	350
Total liabilities	<u>\$ 0</u>	<u>\$ 700</u>	<u>\$ 350</u>	<u>\$ 350</u>
7290 - Homestead Water				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Taxes/assessments receivable	<u>89,692</u>	_____	<u>89,692</u>	_____
Total assets	<u>\$ 89,692</u>	<u>\$ 0</u>	<u>\$ 89,692</u>	<u>\$ 0</u>
Liabilities				
Due to other governments	<u>89,692</u>	_____	<u>89,692</u>	_____
Total liabilities	<u>\$ 89,692</u>	<u>\$ 0</u>	<u>\$ 89,692</u>	<u>\$ 0</u>
7295 - Sun Prairie Water Distr.				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 4,415	\$ 7,547	\$ 7,548	\$ 4,414
Total assets	<u>\$ 4,415</u>	<u>\$ 7,547</u>	<u>\$ 7,548</u>	<u>\$ 4,414</u>
Liabilities				
Due to other governments	<u>4,415</u>	_____	_____	<u>4,415</u>
Total liabilities	<u>\$ 4,415</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,415</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7300 - Sun River Cemetery				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 4,284	\$ 22,705	\$ 22,314	\$ 4,675
Taxes/assessments receivable	<u>831</u>	<u>9,306</u>	<u>9,354</u>	<u>783</u>
Total assets	<u>\$ 5,115</u>	<u>\$ 32,011</u>	<u>\$ 31,668</u>	<u>\$ 5,458</u>
Liabilities				
Due to other governments	<u>5,115</u>	<u>13,389</u>	<u>13,046</u>	<u>5,458</u>
Total liabilities	<u>\$ 5,115</u>	<u>\$ 13,389</u>	<u>\$ 13,046</u>	<u>\$ 5,458</u>

7310 - Black Eagle Fire Dist. #1				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 123,783	\$ 372,463	\$ 333,235	\$ 163,011
Taxes/assessments receivable	<u>1,571</u>	<u>51,427</u>	<u>51,198</u>	<u>1,800</u>
Total assets	<u>\$ 125,354</u>	<u>\$ 423,890</u>	<u>\$ 384,433</u>	<u>\$ 164,811</u>
Liabilities				
Due to other governments	<u>125,354</u>	<u>172,018</u>	<u>132,561</u>	<u>164,811</u>
Total liabilities	<u>\$ 125,354</u>	<u>\$ 172,018</u>	<u>\$ 132,561</u>	<u>\$ 164,811</u>

7320 - Black Eagle Sewer Oper.				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 137	\$ 6,581	\$ 6,571	\$ 147
Taxes/assessments receivable	<u>461</u>	<u>6,682</u>	<u>6,525</u>	<u>618</u>
Total assets	<u>\$ 598</u>	<u>\$ 13,263</u>	<u>\$ 13,096</u>	<u>\$ 765</u>
Liabilities				
Due to other governments	<u>598</u>	<u>12,851</u>	<u>12,684</u>	<u>765</u>
Total liabilities	<u>\$ 598</u>	<u>\$ 12,851</u>	<u>\$ 12,684</u>	<u>\$ 765</u>

7330 - Simms Sewer				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 600	\$ 24,284	\$ 24,448	\$ 436
Taxes/assessments receivable	<u>2,448</u>	<u>24,192</u>	<u>24,048</u>	<u>2,592</u>
Total assets	<u>\$ 3,048</u>	<u>\$ 48,476</u>	<u>\$ 48,496</u>	<u>\$ 3,028</u>
Liabilities				
Due to other governments	<u>3,048</u>	<u>27,021</u>	<u>27,041</u>	<u>3,028</u>
Total liabilities	<u>\$ 3,048</u>	<u>\$ 27,021</u>	<u>\$ 27,041</u>	<u>\$ 3,028</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

	7340 - Conservation District			
	Balance 6/30/2013	Additions	Deletions	
Assets				
Cash and investments	\$ 1,905	\$ 221,964	\$ 219,750	\$ 4,119
Taxes/assessments receivable	<u>6,192</u>	<u>224,355</u>	<u>222,839</u>	<u>7,708</u>
Total assets	<u>\$ 8,097</u>	<u>\$ 446,319</u>	<u>\$ 442,589</u>	<u>\$ 11,827</u>
Liabilities				
Due to other governments	<u>8,097</u>	<u>232,821</u>	<u>229,091</u>	<u>11,827</u>
Total liabilities	<u>\$ 8,097</u>	<u>\$ 232,821</u>	<u>\$ 229,091</u>	<u>\$ 11,827</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7349 - Per Med Levy Transit				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 28,158	\$ 170,311	\$ 185,052	\$ 13,417
Taxes/assessments receivable	<u>6,980</u>	<u>119,888</u>	<u>119,481</u>	<u>7,387</u>
Total assets	<u>\$ 35,138</u>	<u>\$ 290,199</u>	<u>\$ 304,533</u>	<u>\$ 20,804</u>
Liabilities				
Due to other governments	<u>35,139</u>	<u>140,630</u>	<u>154,965</u>	<u>20,804</u>
Total liabilities	<u>\$ 35,139</u>	<u>\$ 140,630</u>	<u>\$ 154,965</u>	<u>\$ 20,804</u>

7361 - Upper/Lower River Road				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$	\$ 306	\$ 127	\$ 179
Taxes/assessments receivable	<u>213</u>	<u>18</u>	<u>30</u>	<u>201</u>
Total assets	<u>\$ 213</u>	<u>\$ 324</u>	<u>\$ 157</u>	<u>\$ 380</u>
Liabilities				
Due to other governments	<u>213</u>	<u>477</u>	<u>310</u>	<u>380</u>
Total liabilities	<u>\$ 213</u>	<u>\$ 477</u>	<u>\$ 310</u>	<u>\$ 380</u>

7350 - Transit				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 3,510,487	\$ 12,895,234	\$ 12,531,425	\$ 3,874,296
Taxes/assessments receivable	<u>79,293</u>	<u>1,374,610</u>	<u>1,369,724</u>	<u>84,179</u>
Total assets	<u>\$ 3,589,780</u>	<u>\$ 14,269,844</u>	<u>\$ 13,901,149</u>	<u>\$ 3,958,475</u>
Liabilities				
Due to other governments	<u>3,589,780</u>	<u>5,672,686</u>	<u>5,303,991</u>	<u>3,958,475</u>
Total liabilities	<u>\$ 3,589,780</u>	<u>\$ 5,672,686</u>	<u>\$ 5,303,991</u>	<u>\$ 3,958,475</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7360 - Northcentral Learning Re				
	Balance	Additions	Deletions	Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 215,224	\$ 1,224,704	\$ 1,335,783	\$ 104,145
Total assets	<u>\$ 215,224</u>	<u>\$ 1,224,704</u>	<u>\$ 1,335,783</u>	<u>\$ 104,145</u>
Liabilities				
Due to other governments	<u>215,224</u>	<u>730,871</u>	<u>841,950</u>	<u>104,145</u>
Total liabilities	<u>\$ 215,224</u>	<u>\$ 730,871</u>	<u>\$ 841,950</u>	<u>\$ 104,145</u>
7364 - Search and Rescue				
	Balance	Additions	Deletions	Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 913	\$ 43,867	\$ 41,487	\$ 3,293
Taxes/assessments receivable	<u>3,078</u>	<u>41,556</u>	<u>40,145</u>	<u>4,489</u>
Total assets	<u>\$ 3,991</u>	<u>\$ 85,423</u>	<u>\$ 81,632</u>	<u>\$ 7,782</u>
Liabilities				
Due to other governments	<u>3,991</u>	<u>86,719</u>	<u>82,928</u>	<u>7,782</u>
Total liabilities	<u>\$ 3,991</u>	<u>\$ 86,719</u>	<u>\$ 82,928</u>	<u>\$ 7,782</u>
7372 - Gore Hill Fire				
	Balance	Additions	Deletions	Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 110	\$ 106,348	\$ 106,261	\$ 197
Taxes/assessments receivable	<u>2,571</u>	<u>106,920</u>	<u>106,111</u>	<u>3,380</u>
Total assets	<u>\$ 2,681</u>	<u>\$ 213,268</u>	<u>\$ 212,372</u>	<u>\$ 3,577</u>
Liabilities				
Due to other governments	<u>2,681</u>	<u>110,592</u>	<u>109,696</u>	<u>3,577</u>
Total liabilities	<u>\$ 2,681</u>	<u>\$ 110,592</u>	<u>\$ 109,696</u>	<u>\$ 3,577</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7373 - Sand Coulee Fire				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 460	\$ 72,694	\$ 72,381	\$ 773
Taxes/assessments receivable	<u>16,050</u>	<u>72,763</u>	<u>71,805</u>	<u>17,008</u>
Total assets	<u>\$ 16,510</u>	<u>\$ 145,457</u>	<u>\$ 144,186</u>	<u>\$ 17,781</u>
Liabilities				
Due to other governments	<u>16,510</u>	<u>90,984</u>	<u>89,713</u>	<u>17,781</u>
Total liabilities	<u>\$ 16,510</u>	<u>\$ 90,984</u>	<u>\$ 89,713</u>	<u>\$ 17,781</u>
7374 - Simms Fire				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 233	\$	\$ 233	\$
Taxes/assessments receivable	<u>1,575</u>	<u>15,525</u>	<u>15,150</u>	<u>1,950</u>
Total assets	<u>\$ 1,808</u>	<u>\$ 15,525</u>	<u>\$ 15,383</u>	<u>\$ 1,950</u>
Liabilities				
Due to other governments	<u>1,808</u>	<u>17,567</u>	<u>17,425</u>	<u>1,950</u>
Total liabilities	<u>\$ 1,808</u>	<u>\$ 17,567</u>	<u>\$ 17,425</u>	<u>\$ 1,950</u>
7375 - Stockett Fire				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 90	\$ 9,805	\$ 9,805	\$ 90
Taxes/assessments receivable	<u>4,275</u>	<u>10,665</u>	<u>9,765</u>	<u>5,175</u>
Total assets	<u>\$ 4,365</u>	<u>\$ 20,470</u>	<u>\$ 19,570</u>	<u>\$ 5,265</u>
Liabilities				
Due to other governments	<u>4,365</u>	<u>15,880</u>	<u>14,980</u>	<u>5,265</u>
Total liabilities	<u>\$ 4,365</u>	<u>\$ 15,880</u>	<u>\$ 14,980</u>	<u>\$ 5,265</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

	7376 - Ulm Fire			
	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Cash and investments	\$ 886	\$ 57,082	\$ 57,455	\$ 513
Taxes/assessments receivable	<u>4,908</u>	<u>59,170</u>	<u>56,828</u>	<u>7,250</u>
Total assets	<u>\$ 5,794</u>	<u>\$ 116,252</u>	<u>\$ 114,283</u>	<u>\$ 7,763</u>
Liabilities				
Due to other governments	<u>5,794</u>	<u>67,074</u>	<u>65,105</u>	<u>7,763</u>
Total liabilities	<u>\$ 5,794</u>	<u>\$ 67,074</u>	<u>\$ 65,105</u>	<u>\$ 7,763</u>

	7377 - Vaughn Fire			
	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Cash and investments	\$ 3,243	\$ 121,774	\$ 121,511	\$ 3,506
Taxes/assessments receivable	<u>36,690</u>	<u>122,250</u>	<u>120,195</u>	<u>38,745</u>
Total assets	<u>\$ 39,933</u>	<u>\$ 244,024</u>	<u>\$ 241,706</u>	<u>\$ 42,251</u>
Liabilities				
Due to other governments	<u>39,933</u>	<u>165,105</u>	<u>162,787</u>	<u>42,251</u>
Total liabilities	<u>\$ 39,933</u>	<u>\$ 165,105</u>	<u>\$ 162,787</u>	<u>\$ 42,251</u>

	7378 - Fort Shaw Fire			
	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Cash and investments	\$ 158	\$ 18,100	\$ 17,867	\$ 391
Taxes/assessments receivable	<u>2,430</u>	<u>18,290</u>	<u>18,065</u>	<u>2,655</u>
Total assets	<u>\$ 2,588</u>	<u>\$ 36,390</u>	<u>\$ 35,932</u>	<u>\$ 3,046</u>
Liabilities				
Due to other governments	<u>2,588</u>	<u>21,145</u>	<u>20,687</u>	<u>3,046</u>
Total liabilities	<u>\$ 2,588</u>	<u>\$ 21,145</u>	<u>\$ 20,687</u>	<u>\$ 3,046</u>

	7379 - Monarch Rural Fire			
	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Cash and investments	\$	\$ 27,200	\$ 27,195	\$ 5
Taxes/assessments receivable	<u>1,625</u>	<u>26,975</u>	<u>27,170</u>	<u>1,430</u>
Total assets	<u>\$ 1,625</u>	<u>\$ 54,175</u>	<u>\$ 54,365</u>	<u>\$ 1,435</u>
Liabilities				
Due to other governments	<u>1,625</u>	<u>28,566</u>	<u>28,756</u>	<u>1,435</u>
Total liabilities	<u>\$ 1,625</u>	<u>\$ 28,566</u>	<u>\$ 28,756</u>	<u>\$ 1,435</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7380 - Black Eagle Rural Fire				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 511	\$ 47,865	\$ 47,366	\$ 1,010
Taxes/assessments receivable	<u>17,422</u>	<u>51,509</u>	<u>47,827</u>	<u>21,104</u>
Total assets	<u>\$ 17,933</u>	<u>\$ 99,374</u>	<u>\$ 95,193</u>	<u>\$ 22,114</u>
Liabilities				
Due to other governments	<u>17,933</u>	<u>73,421</u>	<u>69,240</u>	<u>22,114</u>
Total liabilities	<u>\$ 17,933</u>	<u>\$ 73,421</u>	<u>\$ 69,240</u>	<u>\$ 22,114</u>
7381 - Deerborn Fire District				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 155	\$ 50,419	\$ 50,335	\$ 239
Taxes/assessments receivable	<u>2,310</u>	<u>39,098</u>	<u>38,198</u>	<u>3,210</u>
Total assets	<u>\$ 2,465</u>	<u>\$ 89,517</u>	<u>\$ 88,533</u>	<u>\$ 3,449</u>
Liabilities				
Due to other governments	<u>2,465</u>	<u>54,604</u>	<u>53,620</u>	<u>3,449</u>
Total liabilities	<u>\$ 2,465</u>	<u>\$ 54,604</u>	<u>\$ 53,620</u>	<u>\$ 3,449</u>
7382 - Cascade Fire				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ (7,112)	\$ 36,827	\$ 29,579	\$ 136
Taxes/assessments receivable	<u>990</u>	<u>19,485</u>	<u>19,890</u>	<u>585</u>
Total assets	<u>\$ (6,122)</u>	<u>\$ 56,312</u>	<u>\$ 49,469</u>	<u>\$ 721</u>
Liabilities				
Due to other governments	<u>(6,122)</u>	<u>37,099</u>	<u>30,256</u>	<u>721</u>
Total liabilities	<u>\$ (6,122)</u>	<u>\$ 37,099</u>	<u>\$ 30,256</u>	<u>\$ 721</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7383 - Sun River Fire				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 627	\$ 30,499	\$ 30,560	\$ 566
Taxes/assessments receivable	<u>3,750</u>	<u>29,625</u>	<u>30,225</u>	<u>3,150</u>
Total assets	<u>\$ 4,377</u>	<u>\$ 60,124</u>	<u>\$ 60,785</u>	<u>\$ 3,716</u>
Liabilities				
Due to other governments	<u>4,377</u>	<u>33,164</u>	<u>33,825</u>	<u>3,716</u>
Total liabilities	<u>\$ 4,377</u>	<u>\$ 33,164</u>	<u>\$ 33,825</u>	<u>\$ 3,716</u>
7416 - Single Moving/Sp.Mov Equip				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
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 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Holdings in external investment pool	<u>19,691</u>	<u></u>	<u>19,691</u>	<u></u>
Total assets	<u>\$ 19,691</u>	<u>\$ 0</u>	<u>\$ 19,691</u>	<u>\$ 0</u>
Liabilities				
Due to other governments	<u>19,691</u>	<u></u>	<u>19,691</u>	<u></u>
Total liabilities	<u>\$ 19,691</u>	<u>\$ 0</u>	<u>\$ 19,691</u>	<u>\$ 0</u>
7461 - Clerk of Court Fees(100%)				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Holdings in external investment pool	<u>16,558</u>	<u></u>	<u>16,558</u>	<u></u>
Total assets	<u>\$ 16,558</u>	<u>\$ 0</u>	<u>\$ 16,558</u>	<u>\$ 0</u>
Liabilities				
Due to other governments	<u>16,558</u>	<u></u>	<u>16,558</u>	<u></u>
Total liabilities	<u>\$ 16,558</u>	<u>\$ 0</u>	<u>\$ 16,558</u>	<u>\$ 0</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7462 - Petition for Adoption \$75				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Holdings in external investment pool	75		75	
Total assets	\$ 75	\$ 0	\$ 75	\$ 0

Liabilities				
Due to other governments	75		75	
Total liabilities	\$ 75	\$ 0	\$ 75	\$ 0

7463 - Actions or Proceedings				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 5,040		\$ 5,040	
Total assets	\$ 5,040	\$ 0	\$ 5,040	\$ 0

Liabilities				
Due to other governments	5,040		5,040	
Total liabilities	\$ 5,040	\$ 0	\$ 5,040	\$ 0

7458 - Court Information Technology				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Holdings in external investment pool	9,348		9,348	
Total assets	\$ 9,348	\$ 0	\$ 9,348	\$ 0

Liabilities				
Due to other governments	9,348		9,348	
Total liabilities	\$ 9,348	\$ 0	\$ 9,348	\$ 0

7464 - Dissolution of Marriage				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Holdings in external investment pool	4,760		4,760	
Total assets	\$ 4,760	\$ 0	\$ 4,760	\$ 0

Liabilities				
Due to other governments	4,760		4,760	
Total liabilities	\$ 4,760	\$ 0	\$ 4,760	\$ 0

CASCADE COUNTY

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

Year Ended June 30, 2014

		7466 - Fines, Assess, Pmt, Forfeit			
		Balance		Deletions	Balance
		6/30/2013	Additions	6/30/2014	6/30/2014
Assets					
Holdings in external investment pool		6,795	_____	6,795	_____
Total assets		\$ 6,795	\$ 0	\$ 6,795	\$ 0
Liabilities					
Due to other governments		6,795	_____	6,795	_____
Total liabilities		\$ 6,795	\$ 0	\$ 6,795	\$ 0
		7467 - Mt Law Enforcement Acad			
		Balance		Deletions	Balance
		6/30/2013	Additions	6/30/2014	6/30/2014
Assets					
Holdings in external investment pool		5,134	_____	5,134	_____
Total assets		\$ 5,134	\$ 0	\$ 5,134	\$ 0
Liabilities					
Due to other governments		5,134	_____	5,134	_____
Total liabilities		\$ 5,134	\$ 0	\$ 5,134	\$ 0
		7468 - Family Intervention			
		Balance		Deletions	Balance
		6/30/2013	Additions	6/30/2014	6/30/2014
Assets					
Holdings in external investment pool		871	_____	871	_____
Total assets		\$ 871	\$ 0	\$ 871	\$ 0
Liabilities					
Due to other governments		871	_____	871	_____
Total liabilities		\$ 871	\$ 0	\$ 871	\$ 0

CASCADE COUNTY

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

Year Ended June 30, 2014

7471 - Victims Of Domestic Viol				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Holdings in external investment pool	1,959	_____	1,959	_____
Total assets	\$ <u>1,959</u>	\$ <u>0</u>	\$ <u>1,959</u>	\$ <u>0</u>
Liabilities				
Due to other governments	1,959	_____	1,959	_____
Total liabilities	\$ <u>1,959</u>	\$ <u>0</u>	\$ <u>1,959</u>	\$ <u>0</u>
7521 - University Millage				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 10,383	\$ 949,324	\$ 925,403	\$ 34,304
Taxes/assessments receivable	<u>37,063</u>	<u>810,883</u>	<u>803,057</u>	<u>44,889</u>
Total assets	\$ <u>47,446</u>	\$ <u>1,760,207</u>	\$ <u>1,728,460</u>	\$ <u>79,193</u>
Liabilities				
Due to other governments	<u>47,446</u>	<u>1,021,976</u>	<u>990,229</u>	<u>79,193</u>
Total liabilities	\$ <u>47,446</u>	\$ <u>1,021,976</u>	\$ <u>990,229</u>	\$ <u>79,193</u>
7522 - University Mill-Non Levy				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ <u>162</u>	\$ <u>3,408</u>	\$ <u>3,415</u>	\$ <u>155</u>
Total assets	\$ <u>162</u>	\$ <u>3,408</u>	\$ <u>3,415</u>	\$ <u>155</u>
Liabilities				
Due to other governments	<u>162</u>	<u>3,563</u>	<u>3,570</u>	<u>155</u>
Total liabilities	\$ <u>162</u>	\$ <u>3,563</u>	\$ <u>3,570</u>	\$ <u>155</u>
7523 - Tax Inc Dist-University				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ (23)	\$ 5,738	\$ 4,761	\$ 954
Taxes/assessments receivable	<u>48</u>	<u>5,373</u>	<u>5,348</u>	<u>73</u>
Total assets	\$ <u>25</u>	\$ <u>11,111</u>	\$ <u>10,109</u>	\$ <u>1,027</u>
Liabilities				
Due to other governments	<u>25</u>	<u>6,366</u>	<u>5,364</u>	<u>1,027</u>
Total liabilities	\$ <u>25</u>	\$ <u>6,366</u>	\$ <u>5,364</u>	\$ <u>1,027</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7527 - State Equalization-AV Tax				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 69,224	\$ 6,363,445	\$ 6,169,354	\$ 263,315
Taxes/assessments receivable	<u>247,088</u>	<u>5,403,538</u>	<u>5,353,816</u>	<u>296,810</u>
Total assets	<u>\$ 316,312</u>	<u>\$ 11,766,983</u>	<u>\$ 11,523,170</u>	<u>\$ 560,125</u>
Liabilities				
Due to other governments	<u>316,312</u>	<u>6,848,207</u>	<u>6,604,394</u>	<u>560,125</u>
Total liabilities	<u>\$ 316,312</u>	<u>\$ 6,848,207</u>	<u>\$ 6,604,394</u>	<u>\$ 560,125</u>

7528 - State Equalization-NoLevy				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 1,081	\$ 22,721	\$ 22,766	\$ 1,036
Total assets	<u>\$ 1,081</u>	<u>\$ 22,721</u>	<u>\$ 22,766</u>	<u>\$ 1,036</u>
Liabilities				
Due to other governments	<u>1,081</u>	<u>23,757</u>	<u>23,802</u>	<u>1,036</u>
Total liabilities	<u>\$ 1,081</u>	<u>\$ 23,757</u>	<u>\$ 23,802</u>	<u>\$ 1,036</u>

7529 - Elementary Equal-AV Tax				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 57,109	\$ 5,284,220	\$ 5,152,657	\$ 188,672
Taxes/assessments receivable	<u>203,849</u>	<u>4,570,921</u>	<u>4,527,693</u>	<u>247,077</u>
Total assets	<u>\$ 260,958</u>	<u>\$ 9,855,141</u>	<u>\$ 9,680,350</u>	<u>\$ 435,749</u>
Liabilities				
Due to other governments	<u>260,958</u>	<u>5,616,852</u>	<u>5,442,061</u>	<u>435,749</u>
Total liabilities	<u>\$ 260,958</u>	<u>\$ 5,616,852</u>	<u>\$ 5,442,061</u>	<u>\$ 435,749</u>

7530 - Elementary Equal-Non Levy				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 892	\$ 36,033	\$ 36,070	\$ 855
Total assets	<u>\$ 892</u>	<u>\$ 36,033</u>	<u>\$ 36,070</u>	<u>\$ 855</u>
Liabilities				
Due to other governments	<u>892</u>	<u>35,837</u>	<u>35,874</u>	<u>855</u>
Total liabilities	<u>\$ 892</u>	<u>\$ 35,837</u>	<u>\$ 35,874</u>	<u>\$ 855</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7531 - High School Equal-AV Tax				
	Balance			Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 38,073	\$ 3,525,723	\$ 3,438,015	\$ 125,781
Taxes/assessments receivable	<u>135,898</u>	<u>2,973,290</u>	<u>2,944,558</u>	<u>164,630</u>
Total assets	<u>\$ 173,971</u>	<u>\$ 6,499,013</u>	<u>\$ 6,382,573</u>	<u>\$ 290,411</u>
Liabilities				
Due to other governments	<u>173,971</u>	<u>3,747,479</u>	<u>3,631,039</u>	<u>290,411</u>
Total liabilities	<u>\$ 173,971</u>	<u>\$ 3,747,479</u>	<u>\$ 3,631,039</u>	<u>\$ 290,411</u>

7532 - High School Equal-NonLevy				
	Balance			Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 594	\$ 21,117	\$ 21,141	\$ 570
Total assets	<u>\$ 594</u>	<u>\$ 21,117</u>	<u>\$ 21,141</u>	<u>\$ 570</u>
Liabilities				
Due to other governments	<u>594</u>	<u>20,987</u>	<u>21,011</u>	<u>570</u>
Total liabilities	<u>\$ 594</u>	<u>\$ 20,987</u>	<u>\$ 21,011</u>	<u>\$ 570</u>

7533 - Vo-Tech Millage-AV Tax				
	Balance			Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 2,596	\$ 240,412	\$ 234,432	\$ 8,576
Taxes/assessments receivable	<u>9,270</u>	<u>202,724</u>	<u>200,767</u>	<u>11,227</u>
Total assets	<u>\$ 11,866</u>	<u>\$ 443,136</u>	<u>\$ 435,199</u>	<u>\$ 19,803</u>
Liabilities				
Due to other governments	<u>11,866</u>	<u>255,536</u>	<u>247,599</u>	<u>19,803</u>
Total liabilities	<u>\$ 11,866</u>	<u>\$ 255,536</u>	<u>\$ 247,599</u>	<u>\$ 19,803</u>

7534 - Vo-Tech Millage-Non Levy				
	Balance			Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 40	\$ 845	\$ 846	\$ 39
Total assets	<u>\$ 40</u>	<u>\$ 845</u>	<u>\$ 846</u>	<u>\$ 39</u>
Liabilities				
Due to other governments	<u>40</u>	<u>884</u>	<u>885</u>	<u>39</u>
Total liabilities	<u>\$ 40</u>	<u>\$ 884</u>	<u>\$ 885</u>	<u>\$ 39</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7551 - Montana Land Information				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 6,014	\$ 63,358	\$ 65,829	\$ 3,543
Taxes/assessments receivable	<u>2,168</u>	<u>23,928</u>	<u>23,360</u>	<u>2,736</u>
Total assets	<u>\$ 8,182</u>	<u>\$ 87,286</u>	<u>\$ 89,189</u>	<u>\$ 6,279</u>
Liabilities				
Due to other governments	<u>8,182</u>	<u>71,160</u>	<u>73,063</u>	<u>6,279</u>
Total liabilities	<u>\$ 8,182</u>	<u>\$ 71,160</u>	<u>\$ 73,063</u>	<u>\$ 6,279</u>

7564 - Forest Fire				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ (2,971)	\$ 27,505	\$ 24,286	\$ 248
Taxes/assessments receivable	<u>395</u>	<u>21,059</u>	<u>21,179</u>	<u>275</u>
Total assets	<u>\$ (2,576)</u>	<u>\$ 48,564</u>	<u>\$ 45,465</u>	<u>\$ 523</u>
Liabilities				
Due to other governments	<u>(2,575)</u>	<u>27,840</u>	<u>24,742</u>	<u>523</u>
Total liabilities	<u>\$ (2,575)</u>	<u>\$ 27,840</u>	<u>\$ 24,742</u>	<u>\$ 523</u>

7701 - S/D #1 Great Falls				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 4,643,921	\$ 27,699,820	\$ 31,845,543	\$ 498,198
Taxes/assessments receivable	<u>2,079,201</u>	<u>21,318,695</u>	<u>21,496,822</u>	<u>1,901,074</u>
Total assets	<u>\$ 6,723,122</u>	<u>\$ 49,018,515</u>	<u>\$ 53,342,365</u>	<u>\$ 2,399,272</u>
Liabilities				
Due to other governments	<u>6,723,122</u>	<u>81,787,829</u>	<u>86,111,679</u>	<u>2,399,272</u>
Total liabilities	<u>\$ 6,723,122</u>	<u>\$ 81,787,829</u>	<u>\$ 86,111,679</u>	<u>\$ 2,399,272</u>

7702 - Great Falls High Schools				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Taxes/assessments receivable		<u>477,868</u>		<u>477,868</u>
Total assets	<u>\$ 0</u>	<u>\$ 477,868</u>	<u>\$ 0</u>	<u>\$ 477,868</u>
Liabilities				
Due to other governments		<u>477,868</u>		<u>477,868</u>
Total liabilities	<u>\$ 0</u>	<u>\$ 477,868</u>	<u>\$ 0</u>	<u>\$ 477,868</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7703 - S/D #3 Cascade				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 33,908	\$ 13,194,215	\$ 13,279,430	\$ (51,307)
Holdings in external investment pool	712,645			712,645
Taxes/assessments receivable	<u>100,726</u>	<u>1,394,679</u>	<u>1,419,582</u>	<u>75,823</u>
Total assets	<u>\$ 847,279</u>	<u>\$ 14,588,894</u>	<u>\$ 14,699,012</u>	<u>\$ 737,161</u>
Liabilities				
Due to other governments	<u>847,279</u>	<u>7,597,683</u>	<u>7,707,801</u>	<u>737,161</u>
Total liabilities	<u>\$ 847,279</u>	<u>\$ 7,597,683</u>	<u>\$ 7,707,801</u>	<u>\$ 737,161</u>
7704 - Cascade High School				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Taxes/assessments receivable	<u> </u>	<u>30,403</u>	<u> </u>	<u>30,403</u>
Total assets	<u>\$ 0</u>	<u>\$ 30,403</u>	<u>\$ 0</u>	<u>\$ 30,403</u>
Liabilities				
Due to other governments	<u> </u>	<u>30,403</u>	<u> </u>	<u>30,403</u>
Total liabilities	<u>\$ 0</u>	<u>\$ 30,403</u>	<u>\$ 0</u>	<u>\$ 30,403</u>
7705 - S/D #5 Centerville				
	Balance	Additions	Deletions	Balance
	6/30/2013			6/30/2014
Assets				
Cash and investments	\$ 897,485	\$ 11,392,919	\$ 11,492,332	\$ 798,072
Taxes/assessments receivable	<u>76,876</u>	<u>868,479</u>	<u>892,360</u>	<u>52,995</u>
Total assets	<u>\$ 974,361</u>	<u>\$ 12,261,398</u>	<u>\$ 12,384,692</u>	<u>\$ 851,067</u>
Liabilities				
Due to other governments	<u>974,361</u>	<u>6,110,006</u>	<u>6,233,300</u>	<u>851,067</u>
Total liabilities	<u>\$ 974,361</u>	<u>\$ 6,110,006</u>	<u>\$ 6,233,300</u>	<u>\$ 851,067</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7706 - Centerville High School				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Taxes/assessments receivable	_____	30,171	_____	30,171
Total assets	\$ <u>0</u>	\$ <u>30,171</u>	\$ <u>0</u>	\$ <u>30,171</u>
Liabilities				
Due to other governments	_____	30,171	_____	30,171
Total liabilities	\$ <u>0</u>	\$ <u>30,171</u>	\$ <u>0</u>	\$ <u>30,171</u>
7729 - S/D #29 Belt				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 1,072,038	\$ 13,620,212	\$ 13,673,238	\$ 1,019,012
Taxes/assessments receivable	330,429	1,615,095	1,654,195	291,329
Total assets	\$ <u>1,402,467</u>	\$ <u>15,235,307</u>	\$ <u>15,327,433</u>	\$ <u>1,310,341</u>
Liabilities				
Due to other governments	1,402,467	7,464,511	7,556,637	1,310,341
Total liabilities	\$ <u>1,402,467</u>	\$ <u>7,464,511</u>	\$ <u>7,556,637</u>	\$ <u>1,310,341</u>
7730 - Belt High School				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Taxes/assessments receivable	_____	27,433	3,186	24,247
Total assets	\$ <u>0</u>	\$ <u>27,433</u>	\$ <u>3,186</u>	\$ <u>24,247</u>
Liabilities				
Due to other governments	_____	24,247	_____	24,247
Total liabilities	\$ <u>0</u>	\$ <u>24,247</u>	\$ <u>0</u>	\$ <u>24,247</u>
7755 - S/D #55 Sun River				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 788,812	\$ 9,058,402	\$ 9,026,743	\$ 820,471
Taxes/assessments receivable	92,526	1,178,989	1,215,285	56,230
Total assets	\$ <u>881,338</u>	\$ <u>10,237,391</u>	\$ <u>10,242,028</u>	\$ <u>876,701</u>
Liabilities				
Due to other governments	881,338	4,971,384	4,976,021	876,701
Total liabilities	\$ <u>881,338</u>	\$ <u>4,971,384</u>	\$ <u>4,976,021</u>	\$ <u>876,701</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7756 - Sun River Valley High School

	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Taxes/assessments receivable		46,214	1,512	44,702
Total assets	\$ <u>0</u>	\$ <u>46,214</u>	\$ <u>1,512</u>	\$ <u>44,702</u>
Liabilities				
Due to other governments		46,214	1,512	44,702
Total liabilities	\$ <u>0</u>	\$ <u>46,214</u>	\$ <u>1,512</u>	\$ <u>44,702</u>

7774 - S/D #74 Vaughn

	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Cash and investments	\$ 290,614	\$ 2,292,834	\$ 2,304,786	\$ 278,662
Taxes/assessments receivable	31,939	286,448	287,983	30,404
Total assets	\$ <u>322,553</u>	\$ <u>2,579,282</u>	\$ <u>2,592,769</u>	\$ <u>309,066</u>
Liabilities				
Due to other governments	322,552	2,117,948	2,131,434	309,066
Total liabilities	\$ <u>322,552</u>	\$ <u>2,117,948</u>	\$ <u>2,131,434</u>	\$ <u>309,066</u>

7785 - S/D #85 Ulm

	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Cash and investments	\$ 286,064	\$ 2,148,740	\$ 2,214,569	\$ 220,235
Taxes/assessments receivable	32,582	182,724	189,180	26,126
Total assets	\$ <u>318,646</u>	\$ <u>2,331,464</u>	\$ <u>2,403,749</u>	\$ <u>246,361</u>
Liabilities				
Due to other governments	318,646	1,493,413	1,565,698	246,361
Total liabilities	\$ <u>318,646</u>	\$ <u>1,493,413</u>	\$ <u>1,565,698</u>	\$ <u>246,361</u>

7795 - S/D #95 Deep Creek

	<u>Balance</u> <u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2014</u>
Assets				
Cash and investments	\$ 16,124	\$ 54,585	\$ 59,428	\$ 11,281
Taxes/assessments receivable	120	6,295	6,144	271
Total assets	\$ <u>16,244</u>	\$ <u>60,880</u>	\$ <u>65,572</u>	\$ <u>11,552</u>
Liabilities				
Due to other governments	16,244	26,682	31,374	11,552
Total liabilities	\$ <u>16,244</u>	\$ <u>26,682</u>	\$ <u>31,374</u>	\$ <u>11,552</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7820 - High Schl Transportation				
	Balance	Additions	Deletions	Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 55,710	\$ 766,704	\$ 758,521	\$ 63,893
Taxes/assessments receivable	<u>61,919</u>	<u>575,225</u>	<u>570,436</u>	<u>66,708</u>
Total assets	<u>\$ 117,629</u>	<u>\$ 1,341,929</u>	<u>\$ 1,328,957</u>	<u>\$ 130,601</u>
Liabilities				
Due to other governments	<u>117,629</u>	<u>754,687</u>	<u>741,715</u>	<u>130,601</u>
Total liabilities	<u>\$ 117,629</u>	<u>\$ 754,687</u>	<u>\$ 741,715</u>	<u>\$ 130,601</u>
7830 - High School Retirement				
	Balance	Additions	Deletions	Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 46,207	\$ 6,814,046	\$ 6,827,570	\$ 32,683
Taxes/assessments receivable	<u>210,312</u>	<u>2,085,734</u>	<u>2,064,109</u>	<u>231,937</u>
Total assets	<u>\$ 256,519</u>	<u>\$ 8,899,780</u>	<u>\$ 8,891,679</u>	<u>\$ 264,620</u>
Liabilities				
Due to other governments	<u>256,519</u>	<u>7,046,238</u>	<u>7,038,137</u>	<u>264,620</u>
Total liabilities	<u>\$ 256,519</u>	<u>\$ 7,046,238</u>	<u>\$ 7,038,137</u>	<u>\$ 264,620</u>
7840 - Elementary Retirement				
	Balance	Additions	Deletions	Balance
	6/30/2013	Additions	Deletions	6/30/2014
Assets				
Cash and investments	\$ 81,806	\$ 8,371,939	\$ 8,392,849	\$ 60,896
Taxes/assessments receivable	<u>378,496</u>	<u>3,803,914</u>	<u>3,758,923</u>	<u>423,487</u>
Total assets	<u>\$ 460,302</u>	<u>\$ 12,175,853</u>	<u>\$ 12,151,772</u>	<u>\$ 484,383</u>
Liabilities				
Due to other governments	<u>460,303</u>	<u>8,802,593</u>	<u>8,778,512</u>	<u>484,384</u>
Total liabilities	<u>\$ 460,303</u>	<u>\$ 8,802,593</u>	<u>\$ 8,778,512</u>	<u>\$ 484,384</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7846 - AIRPORT TID CITY OF GF				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and cash equivalents	\$	\$ 7,805	\$ 7,805	\$
Taxes/assessments receivable	<u>34</u>	<u>7,565</u>	<u>7,660</u>	<u>(61)</u>
Total assets	<u>\$ 34</u>	<u>\$ 15,370</u>	<u>\$ 15,465</u>	<u>\$ (61)</u>
Liabilities				
Due to other funds		14		14
Due to other governments	<u>33</u>	<u>7,579</u>	<u>7,687</u>	<u>(75)</u>
Total liabilities	<u>\$ 33</u>	<u>\$ 7,593</u>	<u>\$ 7,687</u>	<u>\$ (61)</u>

7847 - Swimming Pool Debt Svc				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 8,366	\$ 295,898	\$ 296,134	\$ 8,130
Taxes/assessments receivable	<u>31,466</u>	<u>311,844</u>	<u>304,315</u>	<u>38,995</u>
Total assets	<u>\$ 39,832</u>	<u>\$ 607,742</u>	<u>\$ 600,449</u>	<u>\$ 47,125</u>
Liabilities				
Due to other governments	<u>39,832</u>	<u>355,242</u>	<u>347,949</u>	<u>47,125</u>
Total liabilities	<u>\$ 39,832</u>	<u>\$ 355,242</u>	<u>\$ 347,949</u>	<u>\$ 47,125</u>

7848 - Soccer Mill levy				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ 5,494	\$ 194,153	\$ 194,317	\$ 5,330
Taxes/assessments receivable	<u>20,285</u>	<u>203,543</u>	<u>198,740</u>	<u>25,088</u>
Total assets	<u>\$ 25,779</u>	<u>\$ 397,696</u>	<u>\$ 393,057</u>	<u>\$ 30,418</u>
Liabilities				
Due to other governments	<u>25,779</u>	<u>230,467</u>	<u>225,828</u>	<u>30,418</u>
Total liabilities	<u>\$ 25,779</u>	<u>\$ 230,467</u>	<u>\$ 225,828</u>	<u>\$ 30,418</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

	7849 - Per Med Levy Gr Falls			
	<u>Balance</u>			<u>Balance</u>
	<u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2014</u>
Assets				
Cash and investments	\$ 38,139	\$ 1,507,776	\$ 1,504,321	\$ 41,594
Taxes/assessments receivable	<u>131,815</u>	<u>1,580,604</u>	<u>1,541,783</u>	<u>170,636</u>
Total assets	<u>\$ 169,954</u>	<u>\$ 3,088,380</u>	<u>\$ 3,046,104</u>	<u>\$ 212,230</u>

Liabilities				
Due to other governments	<u>169,954</u>	<u>1,768,151</u>	<u>1,725,875</u>	<u>212,230</u>
Total liabilities	<u>\$ 169,954</u>	<u>\$ 1,768,151</u>	<u>\$ 1,725,875</u>	<u>\$ 212,230</u>

	7850 - City of Great Falls			
	<u>Balance</u>			<u>Balance</u>
	<u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2014</u>
Assets				
Cash and investments	\$ 530,704	\$ 20,842,984	\$ 20,787,901	\$ 585,787
Taxes/assessments receivable	<u>1,616,415</u>	<u>20,351,846</u>	<u>20,035,738</u>	<u>1,932,523</u>
Total assets	<u>\$ 2,147,119</u>	<u>\$ 41,194,830</u>	<u>\$ 40,823,639</u>	<u>\$ 2,518,310</u>

Liabilities				
Due to other governments	<u>2,147,119</u>	<u>34,935,494</u>	<u>34,564,303</u>	<u>2,518,310</u>
Total liabilities	<u>\$ 2,147,119</u>	<u>\$ 34,935,494</u>	<u>\$ 34,564,303</u>	<u>\$ 2,518,310</u>

	7851 - G.F.City Fire Balances			
	<u>Balance</u>			<u>Balance</u>
	<u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2014</u>
Assets				
Cash and investments	\$ 1,565	\$ 191,652	\$ 187,460	\$ 5,757
Taxes/assessments receivable	<u>15,528</u>	<u>194,344</u>	<u>194,173</u>	<u>15,699</u>
Total assets	<u>\$ 17,093</u>	<u>\$ 385,996</u>	<u>\$ 381,633</u>	<u>\$ 21,456</u>

Liabilities				
Due to other governments	<u>17,093</u>	<u>210,889</u>	<u>206,526</u>	<u>21,456</u>
Total liabilities	<u>\$ 17,093</u>	<u>\$ 210,889</u>	<u>\$ 206,526</u>	<u>\$ 21,456</u>

	7859 - Per Med Levy Belt			
	<u>Balance</u>			<u>Balance</u>
	<u>6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2014</u>
Assets				
Cash and investments	\$ 8	\$ 3,002	\$ 2,938	\$ 72
Taxes/assessments receivable	<u>53</u>	<u>3,109</u>	<u>2,997</u>	<u>165</u>
Total assets	<u>\$ 61</u>	<u>\$ 6,111</u>	<u>\$ 5,935</u>	<u>\$ 237</u>

Liabilities				
Due to other governments	<u>61</u>	<u>3,353</u>	<u>3,177</u>	<u>237</u>
Total liabilities	<u>\$ 61</u>	<u>\$ 3,353</u>	<u>\$ 3,177</u>	<u>\$ 237</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

	7860 - Town Of Belt			
	<u>Balance</u>		<u>Deletions</u>	<u>Balance</u>
	<u>6/30/2013</u>	<u>Additions</u>		<u>6/30/2014</u>
Assets				
Cash and investments	\$ 1,916	\$ 113,115	\$ 112,100	\$ 2,931
Taxes/assessments receivable	<u>12,852</u>	<u>98,121</u>	<u>99,081</u>	<u>11,892</u>
Total assets	<u>\$ 14,768</u>	<u>\$ 211,236</u>	<u>\$ 211,181</u>	<u>\$ 14,823</u>
Liabilities				
Due to other governments	<u>14,768</u>	<u>152,675</u>	<u>152,620</u>	<u>14,823</u>
Total liabilities	<u>\$ 14,768</u>	<u>\$ 152,675</u>	<u>\$ 152,620</u>	<u>\$ 14,823</u>
	7869 - Per Med Levy Cascade			
	<u>Balance</u>		<u>Deletions</u>	<u>Balance</u>
	<u>6/30/2013</u>	<u>Additions</u>		<u>6/30/2014</u>
Assets				
Cash and investments	\$ 1,614	\$ 3,931	\$ 5,176	\$ 369
Taxes/assessments receivable	<u>1,406</u>	<u>16,153</u>	<u>16,573</u>	<u>986</u>
Total assets	<u>\$ 3,020</u>	<u>\$ 20,084</u>	<u>\$ 21,749</u>	<u>\$ 1,355</u>
Liabilities				
Due to other governments	<u>3,020</u>	<u>4,740</u>	<u>6,405</u>	<u>1,355</u>
Total liabilities	<u>\$ 3,020</u>	<u>\$ 4,740</u>	<u>\$ 6,405</u>	<u>\$ 1,355</u>
	7870 - Town Of Cascade			
	<u>Balance</u>		<u>Deletions</u>	<u>Balance</u>
	<u>6/30/2013</u>	<u>Additions</u>		<u>6/30/2014</u>
Assets				
Cash and investments	\$ 7,842	\$ 91,559	\$ 89,782	\$ 9,619
Taxes/assessments receivable	<u>7,561</u>	<u>81,479</u>	<u>76,636</u>	<u>12,404</u>
Total assets	<u>\$ 15,403</u>	<u>\$ 173,038</u>	<u>\$ 166,418</u>	<u>\$ 22,023</u>
Liabilities				
Due to other governments	<u>15,403</u>	<u>118,286</u>	<u>111,666</u>	<u>22,023</u>
Total liabilities	<u>\$ 15,403</u>	<u>\$ 118,286</u>	<u>\$ 111,666</u>	<u>\$ 22,023</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7880 - Town of Neihart				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 300	\$ 29,010	\$ 28,832	\$ 478
Taxes/assessments receivable	<u>2,966</u>	<u>27,037</u>	<u>27,082</u>	<u>2,921</u>
Total assets	<u>\$ 3,266</u>	<u>\$ 56,047</u>	<u>\$ 55,914</u>	<u>\$ 3,399</u>
Liabilities				
Due to other governments	<u>3,265</u>	<u>32,035</u>	<u>31,901</u>	<u>3,399</u>
Total liabilities	<u>\$ 3,265</u>	<u>\$ 32,035</u>	<u>\$ 31,901</u>	<u>\$ 3,399</u>
7900 - MANCHESTER TID				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ 101,040	\$ 199,730	\$ 184,320	\$ 116,450
Total assets	<u>\$ 101,040</u>	<u>\$ 199,730</u>	<u>\$ 184,320</u>	<u>\$ 116,450</u>
Liabilities				
Due to other governments	<u>101,040</u>	<u>15,410</u>	<u></u>	<u>116,450</u>
Total liabilities	<u>\$ 101,040</u>	<u>\$ 15,410</u>	<u>\$ 0</u>	<u>\$ 116,450</u>
7901 - MT Milling TID				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$	\$ 41,676	\$ 17,923	\$ 23,753
Total assets	<u>\$ 0</u>	<u>\$ 41,676</u>	<u>\$ 17,923</u>	<u>\$ 23,753</u>
Liabilities				
Due to other governments	<u></u>	<u>23,753</u>	<u></u>	<u>23,753</u>
Total liabilities	<u>\$ 0</u>	<u>\$ 23,753</u>	<u>\$ 0</u>	<u>\$ 23,753</u>
7920 - Refunds				
	Balance		Deletions	Balance
	6/30/2013	Additions	6/30/2014	6/30/2014
Assets				
Cash and investments	\$ (61)	\$ 61	\$	\$
Due from other funds	<u>15,786</u>	<u></u>	<u>15,786</u>	<u></u>
Total assets	<u>\$ 15,725</u>	<u>\$ 61</u>	<u>\$ 15,786</u>	<u>\$ 0</u>
Liabilities				
Accounts payable	<u>\$ 15,725</u>	<u></u>	<u>\$ 15,725</u>	<u>\$</u>
Total liabilities	<u>\$ 15,725</u>	<u>\$ 0</u>	<u>\$ 15,725</u>	<u>\$ 0</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

7940 - Interest Investment				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ _____	\$ <u>23,221</u>	\$ <u>21,623</u>	\$ <u>1,598</u>
Total assets	\$ <u>0</u>	\$ <u>23,221</u>	\$ <u>21,623</u>	\$ <u>1,598</u>
Liabilities				
Accounts payable	\$ _____	\$ <u>27,450</u>	\$ <u>25,852</u>	\$ <u>1,598</u>
Total liabilities	\$ <u>0</u>	\$ <u>27,450</u>	\$ <u>25,852</u>	\$ <u>1,598</u>

7950 - Entitlement Levy Clearing				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and cash equivalents	\$ _____	\$ <u>2,674,909</u>	\$ <u>2,674,772</u>	\$ <u>137</u>
Taxes/assessments receivable	<u>183,345</u>	<u>1,820,215</u>	<u>1,799,212</u>	<u>204,348</u>
Total assets	\$ <u>183,345</u>	\$ <u>4,495,124</u>	\$ <u>4,473,984</u>	\$ <u>204,485</u>
Liabilities				
Due to other governments	<u>183,345</u>	<u>3,723,535</u>	<u>3,702,395</u>	<u>204,485</u>
Total liabilities	\$ <u>183,345</u>	\$ <u>3,723,535</u>	\$ <u>3,702,395</u>	\$ <u>204,485</u>

7980 - Reinvested Interest - Piper Jaff				
	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
Assets				
Cash and investments	\$ _____	\$ <u>13,800</u>	\$ <u>10,350</u>	\$ <u>3,450</u>
Total assets	\$ <u>0</u>	\$ <u>13,800</u>	\$ <u>10,350</u>	\$ <u>3,450</u>
Liabilities				
Accounts payable	\$ _____	\$ _____	\$ <u>3,450</u>	\$ <u>3,450</u>
Total liabilities	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,450</u>	\$ <u>3,450</u>

CASCADE COUNTY

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

June 30, 2014

	5210 - Water Operating	5410 - Solid Waste Disposal	Total Nonmajor Proprietary Funds
Assets			
Current assets			
Cash and investments	\$ 43,699	\$ 201,904	\$ 245,603
Accounts receivable, net	928	2,059	2,987
Taxes/assessments receivable, net	_____	242,364	242,364
Total current assets	44,627	446,327	490,954
Noncurrent assets			
Land and improvements		47,379	47,379
Buildings and improvements	7,769	139,996	147,765
Machinery and equipment	6,725	24,723	31,448
Accumulated depreciation	(12,028)	(94,263)	(106,291)
Total capital assets	2,466	117,835	120,301
Total assets	\$ 47,093	\$ 564,162	\$ 611,255
Liabilities and fund balances			
Current liabilities			
Accounts payable	4,560	94,979	99,539
Total liabilities	4,560	94,979	99,539
Net position			
Unrestricted	42,533	469,183	511,716
	42,533	469,183	511,716
Total liabilities and net position	\$ 47,093	\$ 564,162	\$ 611,255

CASCADE COUNTY

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

Year Ended June 30, 2014

	5210 - Water Operating	5410 - Solid Waste Disposal	Total Non- Major Funds
Operating revenue			
Charges for goods and services	54,688	7,172	61,860
Other revenue		<u>1,134,667</u>	<u>1,134,667</u>
Total operating revenues	<u>54,688</u>	<u>1,141,839</u>	<u>1,196,527</u>
Operating expenses			
Assessments	\$	\$ 75	\$ 75
Operating expenses	1,866	638,341	640,207
Repairs and maintenance	1,360	22,409	23,769
Office supplies		1,201	1,201
Utilities and telephone	42,394	245,972	288,366
Insurance	174		174
Rent		14,608	14,608
Professional fees		39,046	39,046
Postage		9,281	9,281
Depreciation	1,715	12,402	14,117
Other		<u>447</u>	<u>447</u>
Total operating expenses	<u>47,509</u>	<u>983,782</u>	<u>1,031,291</u>
Operating income (loss)	<u>7,179</u>	<u>158,057</u>	<u>165,236</u>
Non-operating revenues (expenses)			
Interest revenue	<u>55</u>	<u>19</u>	<u>74</u>
Total Non-operating revenues (expenses)	<u>55</u>	<u>19</u>	<u>74</u>
Income (loss) before capital contributions	<u>7,234</u>	<u>158,076</u>	<u>165,310</u>
Change in net position	<u>7,234</u>	<u>158,076</u>	<u>165,310</u>
Net position, beginning of year	<u>35,299</u>	<u>311,107</u>	<u>346,406</u>
Net position, end of year	<u>\$ 42,533</u>	<u>\$ 469,183</u>	<u>\$ 511,716</u>

CASCADE COUNTY

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

Year Ended June 30, 2014

	5210 - Water Operating	5410 - Solid Waste Disposal	Totals
Cash flows from operating activities			
Cash received from services provided	\$ 53,760	\$ 10,033	\$ 63,793
Cash received from assessments		1,106,530	1,106,530
Cash paid to suppliers	<u>(41,770)</u>	<u>(966,987)</u>	<u>(1,008,757)</u>
Net cash provided (used) by operating activities	<u>11,990</u>	<u>149,576</u>	<u>161,566</u>
Cash flows from investing activities			
Interest received	<u>55</u>	<u>19</u>	<u>74</u>
Net cash provided by investing activities	<u>55</u>	<u>19</u>	<u>74</u>
Cash flows from non-capital financing activities			
Net increase (decrease) in cash and cash equivalents	12,045	149,595	161,640
Cash and cash equivalents, beginning of year	<u>31,654</u>	<u>52,309</u>	<u>83,963</u>
Cash and cash equivalents, end of year	<u>\$ 43,699</u>	<u>\$ 201,904</u>	<u>\$ 245,603</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 7,179	\$ 158,057	\$ 165,236
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	1,715	12,402	14,117
Changes in working capital components			
(Increase) in accounts receivable	(928)		(928)
(Increase) in assessment receivable		(28,138)	(28,138)
Decrease in other receivable		2,862	2,862
(Decrease) in accounts payable	<u>4,024</u>	<u>4,393</u>	<u>8,417</u>
Net cash provided (used) by operating activities	<u>\$ 11,990</u>	<u>\$ 149,576</u>	<u>\$ 161,566</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.	245
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	250
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.	254
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.	257
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.	259

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Invested in capital assets, net of related debt	\$ 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	38,721,829
Restricted	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	3,969,722
Unrestricted	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	5,426,346
Total governmental activities net assets	\$ 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	48,117,897
Business-type activities										
Invested in capital assets, net of related debt	\$ 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	7,032,122
Restricted	-	-	-	-	-	-	15,288	7,259	-	-
Unrestricted	228,939	(133,054)	(16,599)	(58,066)	(332,279)	(527,164)	(2,366,616)	(2,615,001)	(2,263,610)	(2,423,165)
Total business-type activities net assets	\$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	4,608,957
Primary government										
Invested in capital assets, net of related debt	\$ 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	45,753,951
Restricted	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	3,969,722
Unrestricted	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	3,003,181
Total primary government net assets	\$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	52,726,854

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	\$ 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	\$ 10,913,505
Public safety	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	\$ 13,851,915
Public works	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	\$ 4,060,271
Public health	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	\$ 4,755,615
Social and economic services	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	\$ 72,135
Culture and recreation	455,192	449,212	471,825	586,395	649,725	617,687	603,265	522,055	523,232	\$ 539,373
Housing and community development	146,645	169,507	211,696	288,721	323,017	293,170	445,624	259,613	24,080	
Environmental management	39,300	40,334	41,137	29,786	26,898	21,908	73,856	64,920	-	68,443
Miscellaneous	330,154	308,008	296,969	366,172	395,637	-	-	-	12,778	4,716
Interest on long-term debt	692,947	559,394	452,952	401,301	361,945	360,557	280,175	278,355	71,450	42,022
Total governmental activities expenses	<u>27,339,037</u>	<u>29,506,389</u>	<u>29,043,335</u>	<u>31,543,298</u>	<u>35,834,696</u>	<u>33,777,407</u>	<u>35,039,000</u>	<u>35,247,379</u>	<u>36,653,310</u>	<u>34,307,995</u>
Business-type activities:										
Public Health	n/a	2,879,179								
Montana ExpoPark	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	4,162,377
Solid Waste	535,224	602,413	621,729	645,919	817,370	832,258	1,010,212	982,260	949,596	983,782
Water Operating	41,318	41,057	47,150	47,944	46,120	37,154	46,250	50,531	62,563	47,509
Total business-type activities expenses	<u>4,304,409</u>	<u>4,884,471</u>	<u>4,838,720</u>	<u>4,822,246</u>	<u>5,255,107</u>	<u>4,731,941</u>	<u>4,915,889</u>	<u>4,938,739</u>	<u>5,658,646</u>	<u>8,072,847</u>
Total primary government expenses	<u>\$ 31,643,446</u>	<u>\$ 34,390,860</u>	<u>\$ 33,882,055</u>	<u>\$ 36,365,544</u>	<u>\$ 41,089,803</u>	<u>\$ 38,509,348</u>	<u>\$ 39,954,889</u>	<u>\$ 40,186,118</u>	<u>\$ 42,311,956</u>	<u>\$ 42,380,842</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 888,932
Public safety	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	7,028,087
Other activities	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	763,155
Operating grants and contributions	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	5,428,859
Capital grants and contributions	350,930	187,776	-	480,752	8,087	943,010	497,530	1,289,168	308,109	6,564
Total governmental activities program revenue	<u>13,863,915</u>	<u>14,567,199</u>	<u>13,041,518</u>	<u>14,062,893</u>	<u>16,290,549</u>	<u>16,446,393</u>	<u>16,819,329</u>	<u>16,969,150</u>	<u>17,387,182</u>	<u>14,115,597</u>
Business-type activities:										
Charges for services:										
Montana ExpoPark	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	2,664,757
Solid Waste	511,325	479,519	532,013	572,766	695,344	976,484	847,347	847,481	26,386	1,141,839
Water Operating	49,901	50,974	51,839	53,371	48,127	47,957	47,160	49,304	53,253	54,688
Community Health	-	-	-	-	-	-	-	-	-	2,551,838
Capital grants and contributions	-	-	-	-	-	224,448	14,306	-	-	-
Total business-type activities program revenues	<u>2,933,994</u>	<u>3,095,506</u>	<u>3,384,040</u>	<u>3,200,836</u>	<u>3,549,855</u>	<u>3,691,555</u>	<u>3,310,489</u>	<u>2,829,797</u>	<u>2,860,003</u>	<u>6,413,122</u>
Total primary government program revenues	<u>\$ 16,797,909</u>	<u>\$ 17,662,705</u>	<u>\$ 16,425,558</u>	<u>\$ 17,263,729</u>	<u>\$ 19,840,404</u>	<u>\$ 20,137,948</u>	<u>\$ 20,129,818</u>	<u>\$ 19,798,947</u>	<u>\$ 20,247,185</u>	<u>\$ 20,528,719</u>
Net (expense)/revenue										
Governmental activities	\$ (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)	\$ (20,192,398)
Business-type activities	(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)	(1,659,725)
Total primary government net expense	<u>\$ (14,845,537)</u>	<u>\$ (16,728,155)</u>	<u>\$ (17,456,497)</u>	<u>\$ (19,101,815)</u>	<u>\$ (21,249,399)</u>	<u>\$ (18,371,400)</u>	<u>\$ (19,825,071)</u>	<u>\$ (20,307,671)</u>	<u>\$ (22,064,771)</u>	<u>\$ (21,852,123)</u>

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and other Changes in Net Assets										
Governmental activities:										
Property taxes	\$ 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	21,787,859
Licenses and permits	-	-	-	-	-	1,058,262	6,586	28,325	0	-
Intergovernmental	774,147	600,416	513,486	552,159	1,256,786	59,225	1,148,397	1,211,621	0	-
Investment Income	337,320	617,448	826,626	606,848	198,436	238,794	73,708	45,698	26,482	17,220
Donated capital assets	-	-	-	-	-	-	-	-	-	38,500
Miscellaneous revenues	622,346	826,409	814,500	875,645	397,273	363,924	473,789	392,371	925,272	689,250
Gain on trade in of capital assets	-	-	-	-	-	-	-	-	-	439,500
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	(136,496)	30,094	(211,214)
Transfer of capital assets	-	-	-	-	-	-	-	-	-	(89,708)
Transfers in/(out)	(1,225,887)	(1,330,970)	(1,357,289)	(1,318,052)	(776,369)	(744,715)	(948,982)	(792,109)	(949,792)	(870,461)
Total governmental activities	15,205,324	15,353,005	16,272,469	21,007,322	19,697,798	19,537,137	\$ 19,661,981	20,654,053	22,148,546	21,800,946
Business-type activities:										
Property taxes	-	-	-	-	-	-	-	442	\$ -	-
Investment earnings	13,466	8,523	9,505	8,850	5,430	281	189	116	90	74
Gain on sale of assets	-	18	556	-	-	-	(167)	-	(177,257)	-
Miscellaneous	-	-	-	1,004	112,887	-	-	-	1,501,580	-
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	(211,214)	(170)
Transfers of capital assets	-	-	-	-	-	-	-	-	-	89,708
Transfers	1,225,887	1,330,970	1,357,289	1,318,052	776,369	744,715	948,982	792,109	949,792	870,461
Total business-type activities	1,239,353	1,339,511	1,367,350	1,327,906	894,686	744,996	949,004	792,667	2,062,991	960,073
Total primary government	\$ 16,444,677	\$ 16,692,516	\$17,639,819	\$22,335,228	\$20,592,484	\$ 20,282,133	\$ 20,610,985	21,446,720	24,211,537	22,761,019
Change in Net Assets										
Governmental activities	\$ 1,730,202	\$ 413,815	\$ 270,652	\$ 3,526,917	\$ 153,651	\$ 2,206,123	\$ 1,442,310	\$ 2,455,325	2,882,418	1,608,548
Business-type activities	(131,062)	(449,454)	(87,330)	(293,504)	(810,566)	(295,390)	(656,396)	792,300	(524,438)	(699,652)
Total primary government	\$ 1,599,140	\$ (35,639)	\$ 183,322	\$ 3,233,413	\$ (656,915)	\$ 1,910,733	\$ 785,914	\$ 3,247,625	\$ 2,357,980	\$ 908,896

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted	-	-	-	-	-	-	-	-		
Committed	-	-	-	-	-	990,389	872,743	916,458	\$ 1,382,258	\$ 1,618,323
Assigned	-	-	-	-	-	430,638	336,905	541,521	\$ -	\$ -
Unassigned	<u>3,891,536</u>	<u>3,413,087</u>	<u>3,313,091</u>	<u>2,518,066</u>	<u>3,313,091</u>	<u>288,885</u>	<u>435,636</u>	<u>458,198</u>	<u>1,266,339</u>	<u>2,108,208</u>
Total General Fund	<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>	<u>\$ 3,726,531</u>
All other governmental funds										
Nonspendable reported in:										
Special revenue funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,036	\$ 220,430	193,224	0	0
Debt service funds	-	-	-	-	-	-	-	-		
Capital projects funds	-	-	-	-	-	-	-	-		
Restricted reported in:										
Special revenue funds	-	-	-	-	-	672,751	190,082	207,611	386,197	1,275,712
Debt service funds	-	-	-	-	-	19,707	17,555	209,436	422,325	411,542
Capital projects funds	-	-	-	-	-	-	-	-		
Committed reported in:										
Special revenue funds	-	-	-	-	-	1,840,745	2,059,342	2,486,855	\$ 2,941,884	2,987,965
Debt service funds	-	-	-	-	-	-	137,147	77,456	\$ 104,375	138,100
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	624,373
Debt service funds	522,217	614,746	277,742	831,068	277,742	561,869	395,865	168,939	\$ 104,375	127,882
Capital projects funds	818,635	2,029,777	1,212,484	1,028,305	1,212,484	821,404	1,076,755	1,063,357	\$ 920,723	909,101
Unassigned reported in:										
Special revenue funds	-	-	-	-	-	(2,660,825)	(932,639)	(878,672)	(6,324)	(730,972)
Debt service funds	-	-	-	-	-	-	(5,039)	-	(16,423)	(3)
Capital projects funds	-	-	-	-	-	(88,564)	-	-	(17,579)	(4,584)
Total all other governmental funds	<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>	<u>\$ 5,739,116</u>
Total Governmental Funds	<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>	<u>\$ 9,465,647</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)

Revenues	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Taxes and Special Assessments	\$ 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	21,732,090
Licenses and permits	114,237	112,355	105,429	102,560	93,651	125,950	125,307	18,573	175,320	183,476
Intergovernmental	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	5,404,898
Charges for services	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	8,162,785
Fines	500,217	519,944	503,103	1,411,362	476,136	399,344	406,848	375,460	369,959	342,536
Investment earnings	298,344	516,215	679,334	615,777	140,863	22,919	38,987	7,451	13,573	7,941
Miscellaneous	654,797	826,409	815,700	1,556,709	1,052,588	696,109	1,005,942	108,838	1,026,490	667,038
Internal Services	6,738	36,872	40,648	34,288	48,557	48,129	67,591	40,709	383,638	33,470
Total revenues	29,802,974	31,236,385	31,170,536	42,154,633	36,588,354	36,031,606	38,697,481	20,915,132	39,910,874	36,534,234
Expenditures										
General government	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	9,868,047
Public Safety	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	13,393,695
Public Works	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	3,057,112
Public Health	4,037,354	4,366,466	4,548,407	4,641,757	4,730,488	5,160,289	5,315,606	-	7,598,573	4,718,623
Social and Economic Services	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	35,493
Culture and Recreation	456,482	448,690	470,388	3,719,144	637,605	506,637	581,268	-	523,232	539,372
Housing and Community Development	149,547	170,999	209,640	272,992	294,663	270,972	413,355	-	-	-
Conservation of Natural Resources	40,524	40,745	40,829	28,853	25,194	21,215	71,109	-	24,080	68,443
Micellaneous	329,851	307,231	296,270	1,688,191	389,373	408,918	540,529	104,220	-	-
Capital Outlay	1,303,344	643,296	1,771,017	923,758	3,637,986	1,328,394	1,132,104	16,117	4,281,145	2,296,295
Debt Service										
Principal	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	937,633
Interest	665,367	472,174	436,828	385,199	327,470	349,699	267,185	36,172	87,948	55,621
Total expenditures	29,776,543	30,471,727	32,539,021	37,770,630	39,799,130	36,821,678	35,156,965	19,081,062	38,938,161	34,970,334
Excess of revenues over (under) expenditures	26,431	764,658	(1,368,485)	4,384,003	(3,210,776)	(790,072)	3,540,516	1,834,070	972,713	1,563,900
Other financing sources (uses)										
Transfers in	2,839,940	5,314,889	4,570,169	10,303,625	5,132,404	3,854,660	4,944,994	1,338,092	-	4,025,485
Transfers out	(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)	(4,898,439)
Proceeds from refunding bonds	-	6,410,000	-	-	-	-	-	-	-	-
Payments to refunded bond escrow agent	-	(6,489,473)	-	-	-	-	-	-	-	-
Proceeds from Loans / Capital leases	-	318,332	-	-	1,731,557	1,127,337	211,127	3,357,434	-	-
Sale of capital assets	11,170	9,341	1,279	-	-	-	203,854	-	59,279	19,792
Total other financing sources (uses)	(1,364,716)	(1,128,422)	(1,457,319)	-	762,645	359,958	(858,234)	2,740,732	(890,513)	(853,162)
Net change in fund balances	\$ (1,338,285)	\$ (363,764)	\$ (2,825,804)	\$ 4,384,003	\$ (2,448,131)	\$ (430,114)	2,682,282	4,574,802	82,200	710,738
Debt service as a percentage of noncapital expenditures	8.07%	5.82%	10.24%	8.64%	8.98%	6.61%	5.05%	1.51%	4.70%	3.04%

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

Fiscal Year Ended June 30	Real Property		Personal Property		Mobile Homes		Total Property		Ratio of Taxable Assessed Value to Total Market	Direct Mills Applied
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value		
	2005	3,034,196,304	108,765,446	95,855,490	2,876,333	36,791,905	966,354	3,166,843,699		
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%	173.95
2014	5,371,097,429	131,028,321	101,137,092	1,584,954	27,404,665	625,662	5,499,639,186	133,238,937	2.42%	176.89

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	Sun River Valley School District	Vaughn School District	Ulm School District
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
2014	171.54	5.35	176.89	210.43	120.64	90.57	198.74	20.24	186.59	230.79	404.48	227.41	352.76	340.00	270.96

Fiscal Year	Overlapping Governments										Total Mills
	Deep Creek School District	Rural Fire Control 16 Districts	Belt Rural Fire #1	Black Eagle Fire District #1	Black Eagle Sewer District #24	Sun River Cemetery	West Soil and Water Conservation	Great Falls Flood Control	State		
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
2014	104.59	104.06	20.00	18.19	30.17	3.53	2.31	48.51	149.48		3,311.34

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

<u>Taxpayer</u>	<u>2014</u>			<u>2004</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		Total Collections to Date	
		Amount	Percentage of Levy	Amount	Percentage of Levy
2005	12,754,800	11,177,520	87.63%	12,750,974	99.97%
2006	13,434,799	12,382,065	92.16%	13,430,769	99.97%
2007	15,876,505	15,475,146	97.47%	15,860,629	99.90%
2008	16,568,282	15,060,180	90.90%	16,470,529	99.41%
2009	16,425,501	15,351,477	93.46%	15,538,524	94.60%
2010	15,429,272	14,639,429	94.88%	15,344,411	99.45%
2011	15,667,461	15,213,861	97.10%	15,645,527	99.86%
2012	17,393,242	16,696,938	96.00%	17,325,408	99.61%
2013	18,012,528	17,688,302	98.20%	17,953,087	99.67%
2014	18,584,396	18,103,060	97.41%	18,103,060	97.41%

**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>						
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	-	1,327,221	-	-	3,377,221	0.10%	\$ 41
2014	1,380,000	-	1,059,588	-	1,000,000	3,439,588	0.10%	\$ 42

**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
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		2,050,000	2.11%	\$ 38
2014	1,380,000		1,380,000	1.04%	\$ 25

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

	<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>	<u>2,014</u>
Debt Limit	\$ 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	\$ 137,490,980
Total debt applicable to limit	<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>3,377,221</u>	<u>3,439,588</u>
Legal debt margin	<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>\$ 115,363,458</u>	<u>\$ 134,051,392</u>
Total debt applicable to the limit as a percentage of debt limit	29.33%	26.32%	21.14%	14.86%	17.78%	14.97%	7.98%	7.22%	2.84%	2.50%

Total assessed value	5,499,639,186
Debt limit (2.5% of total assessed value)*	137,490,980
Debt applicable to limit:	
General obligation bonds	1,380,000
Other Indebtness	<u>2,059,588</u>
Total net debt applicable to limit	<u>3,439,588</u>
Legal debt margin	<u>\$ 134,051,392</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>
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%
2014	82,344	3,712,973	45,091	38.1	11,588	4.3%

* 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 2014 COMPARED TO FISCAL YEAR 2004**

Employer	2014			2004		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
**Malmstrom Air Force Base	3,590	1	26.68%	4,686	1	38.57%
*Benefis Health Care Center	3,107	2	23.09%	2,044	2	16.82%
*Great Falls Public School System	2,048	3	15.22%	1,417	3	11.66%
*Montana Air National Guard	1,030	4	7.66%	979	4	8.06%
*N.E.W.	555	5	4.12%	600	6	4.94%
*Wal-Mart	413	6	3.07%	480	7	3.95%
*City of Great Falls	575	7	4.27%	480	7	3.95%
*Cascade County	500	8	3.72%	500	9	4.12%
Easter Seals/Goodwill	267	9	1.98%	n/a		
*Great Falls Clinic	541	10	4.02%	663	5	5.46%
Centene Corporation	319	11	2.37%	n/a		
*Albertson's	285	12	2.12%	300	10	2.47%
*Missouri River Manor	225	13	1.67%	-	-	0.00%
Total County Employment-Principal Employers	<u>13,455</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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government	104	103	100	110	109	107	98	86	86	89
Public Safety	183	185	181	170	183	158	173	163	164	162
Public Works	66	85	80	76	71	77	61	107	93	103
Public Health	73	82	82	85	83	85	81	86	66	82
Social and economic services	45	42	45	49	48	44	38	52	44	40
Housing and community development	13	12	11	11	5	5	5	5	5	5
Conservation of natural resources	4	4	4	6	7	3	2	2	2	4
Miscellaneous/Expo Park	2	2	2	-	15	22	45	21	45	45
Total	490	515	505	507	521	501	503	522	505	530

*County Payroll June 30, 2014

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

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety										
Station/Detention Center Bldg	1	1	1	1	1	1	1	1	1	1
Mobile Command Center	N/A	N/A	N/A	N/A	N/A	1	2	2	2	2
Patrol Units	N/A	N/A	N/A	N/A	N/A	39	35	35	35	35
Prisoner Transports	N/A	N/A	N/A	N/A	N/A	3	5	12	12	12
Public works										
Administration Building	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,300	1,300	1,300	1,300	1,300	1,300	1,522	1,522	1,522	1,522
Public health										
Clinic / Admin Building	1	1	1	1	1	1	1	1	1	1
Social and economic services										
Administration Building	-	-	-	-	-	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Admin Bldg. Bus Barn							1	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	\$ 7,000
Pass Through Montana Department of Agriculture:			
Forest Health Protection - Smith River	10.680	2011-714	5,665
Pass Through Montana Department of Public Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
Woman/Infants/Children 13-14	10.557	14-07-5-21-003-0	241,528
Woman/Infants/Children 12-13	10.557	13-07-5-21-003-0	79,019
WIC Breastfeeding	10.557	12-07-5-21-033-0	6,614
Subtotal CFDA 10.557			<u>327,161</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	13-07-5-21-080-0	1,469
Commodity Supplemental Food Program - 2014	10.565	12-027-21005-0	24,297
TOTAL DEPARTMENT OF AGRICULTURE			<u>365,592</u>
US. DEPARTMENT OF DEFENSE			
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies			
	12.610	EN0817-12-02	73,690
TOTAL DEPARTMENT OF DEFENSE			<u>73,690</u>

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	27,204
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			52,204
U.S. DEPARTMENT OF JUSTICE			
Pass through Montana Board of Crime Control:			
PREA Program	16.735	11-001-91248	58,090
TOTAL DEPARTMENT OF JUSTICE			58,090
U.S. DEPARTMENT OF TRANSPORTATION			
Pass through Montana Department of Transportation:			
Highway Planning and Construction			
Mt Railroad History Museum	20.205	STPE 7(55) UPN 7270	3,087
Courthouse Roof Rehab	20.205	STPE 5299(109)	434
Subtotal CFDA 20.205			3,521
Occupant Protection Incentive Grants	20.602	CTS#107416	19,068
TOTAL DEPARTMENT OF TRANSPORTATION			22,589
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Pass through Montana Department of Environmental Quality:			
Performance Partnership Grants	66.605	DEQ514001	11,697
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97858401-1	1,943
TOTAL ENVIRONMENTAL PROTECTION AGENCY			13,640

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:			
Ombudsman/Title VII	93.042	12-22A-A008	9,859
Senior Center Support/Title IIID	93.043	12-22A-A008	7,333
Ombudsman/Title IIIB	93.044	12-22A-A008	36,913
Senior Center Support/ Title IIIB	93.044	12-22A-A008	61,268
SHIP/Title IIIB	93.044	12-22A-A008	490
Aging Administration/Title IIIB	93.044	12-22A-A008	5,484
Aging Administration/Title IIIC	93.045	12-22A-A008	14,134
Congregate Meals/Title IIIC	93.045	12-22A-A008	107,850
Home Delivered Meals/Title IIIC	93.045	12-22A-A008	67,914
Nutrition Services Incentive Program	93.053	12-22A-A008	50,715
Subtotal Aging Cluster			344,768
Aging Administration/Title IIIE	93.052	12-22A-A008	4,589
Respite/Title IIIE	93.052	12-22A-A008	44,408
			48,997
SHIP/SHIP	93.324	12-22A-A008	13,066
ADRC 12-13	93.048	13-22-105-0800	1,500
SMP - Expansion	93.048	90MP0103-03-00	6,027
SMP - Counties	93.048		2,248
Subtotal CFDA 93.048			9,775
Medicare Enrollment Assistance Program	93.071	11-22A-MIPPA8	4,788
Public Health Emergency Preparedness	93.069	13-07-6-11-008-0	94,151
Immunization Cooperative Agreements			
Immunization Project 12-13	93.268	13-07-4-31-106-0	10,935
Immunization Project 13-14	93.268	14-07-4-31-106-0	15,167
Subtotal CFDA 93.268			26,102

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		96,376
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
ACHIEVE	93.283	13-07-3-01-091-0	11,902
Montana Cancer Control	93.283	14-007-301-002-0	144,936
Subtotal CFDA 93.283			<u>156,838</u>
HIV Prevention Activities_Health Department Based			
Aids/HIV 12-13	93.940	13-07-4-51-004-0	12,710
Aids/HIV 13-14	93.940	14-07-4-51-004-0	14,100
Subtotal CFDA 93.940			<u>26,810</u>
Maternal and Child Health Services Block Grant	93.994	14-07-5-01-007-0	96,486
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	13-07-5-31-023-0	69,172
Health Improvement Program	93.XXX		240,269
Pass through Yellowstone County/Riverstone Health:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		30,010
Consolidated Health Centers (Direct)			
HRSA Grant (June 1 fy start)	93.224	13-3981160	335,532
HRSA Grant	93.224	13-3981160	98,629
HRSA Grant (May 30 end fy)	93.527	13-398160C	26,554
HRSA Grant (June 1 fy start)	93.527	13-398160C	441,909
HRSA Grant (May 30 end fy)	93.527	13-398160C	78,335
HRSA Grant	93.527	13-398160D	30,117
Subtotal Health Centers Cluster			<u>1,011,076</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,285,876</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Retired and Senior Volunteer Program	94.002	12SRPMT012	64,302
Foster Grandparent Program	94.011	12SFPMT0005	185,845

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			250,147
U.S. DEPARTMENT OF HOMELAND SECURITY			
State Fire Training Systems Grants	97.042	EMW2013-EP 00044-S0'	80,378
Homeland Security Grant Program	97.067	EMW-2012-55-00143	57,618
TOTAL DEPARTMENT OF HOMELAND SECURITY			137,996
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,259,824

See Notes to the Schedule of Expenditures of Federal Awards

CASCADE COUNTY

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

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, 2014. 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. 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, 2014.

**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, 2014, and the related notes to the financial statements, which collectively comprise Cascade County's basic financial statements, and have issued our report thereon dated April 6, 2016. The reports on the governmental activities, General Fund, Road Fund, Public Safety Fund and the aggregate remaining fund information were modified because of a GAAP departures related to amounts recorded for protested taxes and related cash; and the accounting for significant quantities of materials and supplies inventory.

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 a deficiency that we consider to be a significant deficiency.

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 2014-001 to 2014-007 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 deficiency described in the accompanying schedule of findings and questioned costs as item 2014-008 to be a significant deficiency.

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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2014-009.

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
April 6, 2016**

**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, 2014. 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, 2014.

**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 2014-010. 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 2014-010.

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
April 6, 2016**

CASCADE COUNTY

Schedule of Findings and Questioned Costs

June 30, 2014

1. Summary of Auditors' Results
Financial Statements

Type of auditors' report issued: Qualified Governmental Activities, General, Road, Public Safety, and the Aggregate Remaining Fund Information
Unmodified Business-Type Activities, Health Clinic, and ExpoPark

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 (Special Supplemental Nutrition Program), 93.044 / 93.045 / 93.053 (Aging Cluster), and 93.224 / 93.527 (Health Centers Cluster).

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, 2014

2. Audit Findings in Relation to Financial Statements

2014-001

Protested taxes

Criteria or Specific Requirement: A system of internal controls should be established and functioning in order to ensure protested taxes and related accounts are properly recorded.

Condition: Internal controls related to the record keeping and reconciling of protested taxes are not properly designed evidenced by the following:

- The County's tax software has \$5,166,172 of protested taxes recorded. The County has recorded \$4,272,271 of protested taxes in the accounting records. The County has indicated the difference between these of \$893,901 results from cash in this amount being paid to the state. The County could not provide adequate evidence to support the cash paid to state related to protested taxes.
- The County also provided a manually prepared listing of protested taxes by taxpayer. This listing shows \$4,037,062 of protested taxes (excluding the above mentioned payments to state). Upon our audit of this listing we noted that it appeared to be understated by \$503,592 (not including the above mentioned payments to state).

Context: We requested and reviewed records related to protested taxes. We made inquiries as to how the County's tax software reports reconciled to the accounting records and manually prepared listing of protested taxes by taxpayer. The amount recorded as protested taxes and the amount of cash recorded in the Protested Tax Fund 7130 both appear to be understated by at least \$268,383. The full misstatement is not known since the payments to state cannot be fully supported.

Effect: Protested taxes and the related cash accounts could be materially misstated. The actual amount of protested taxes and related cash could not be supported in total.

Cause: The implementation of a regular reconciliation process has not been prioritized by the Treasurer's office.

Auditors' Recommendations: We recommend the County implement internal controls to ensure protested taxes and related cash balances are reconciled timely and are accurate.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

2. Audit Findings in Relation to Financial Statements - Continued

2014-002 Valuation of inventory

Criteria or Specific Requirement: Internal controls should be in place to ensure the complete and accurate tracking, reconciling, and reporting of Public Works Department inventory.

Condition: Internal controls were not properly designed to ensure inventory was reported, valued, tracked, and reconciled in a timely and accurate manner. More specifically, we noted the following:

- Annual inventory counts were performed in March, and not at June 30 to coincide with the County's end of fiscal year.
- Per inquiry with Public Works staff, a full, official inventory count of road materials was not conducted and has not been conducted prior to the current fiscal year.
- Road materials inventory is, in the case of bulk materials, valued in one unit denomination (e.g. yards, tons, gallons, etc.) and counted using another on the same tracking report.
- Weed and Mosquito chemicals inventory was tracked by units (e.g. gallons, boxes, pounds) but not by cost value.
- Invoices entered into the PubWorks inventory management program could not always be located in the County's main LOGOS accounting system (PubWorks and LOGOS are not integrated systems).
- Material variances noted between inventory types and between balances at fiscal year-ends could not be explained by staff on inquiry.
- Account adjustments are made by one member of staff and require no authorization from management prior to booking these adjustments in PubWorks.

Context:

- We inquired of staff their inventory processes, as well as their procedures for taking annual inventory counts and periodic spot checks.
- We requested fiscal year-end inventory reports for Fleet Parts, Road Materials, and Weed and Mosquito and tested the variances in inventory account and line item balances between 6/30/13 and 6/30/14. Eight line items in road materials and four in fleet parts showed unusual and material variances that could not be adequately explained by Public Works staff.
- We requested a list of all invoices entered into PubWorks during the audit period and attempted to locate a sample of 25 of those invoices in the County's main LOGOS accounting system. Ten of the invoices sampled could not be found in LOGOS.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

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

2014-002 **Valuation of inventory - Continued**

Effect: Without timely inventory counts, observed and tested by auditing staff, and without consistent, accurate inventory valuation and reporting, 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 inventory reporting, valuation, tracking, and reconciling.

Auditors' Recommendations: The County should develop internal controls to ensure the following:

- Complete and full inventory counts of the Public Works Department occur at County fiscal year-end, and are observed and tested by independent auditing staff.
- Reporting be comparable and accurate, showing cost value based on a consistent and easily quantifiable unit denomination.
- Recording be consistent across non-integrated accounting and inventory systems.
- Material variances in account balances be investigated and a valid explanation sought before booking inventory adjustments.
- Inventory adjustments have prior review and authorization by a departmental head prior to booking.

2014-003 **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) overstatement of cash in governmental funds of \$153,517, (2) understatement of cash in private purpose trust funds of \$52,713.

Effect: The previously issued 2013 audited financial statements were misstated.

Cause: The County did not assign priority to ensuring effective internal controls were in place certain for account reconciliations. Additionally, for the private purpose trust funds the cause might be that the County is not recording activity for the funds during the year.

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, 2014

2. Audit Findings in Relation to Financial Statements - Continued

2014-004

Cash

Criteria or Specific Requirement: Internal controls should be in place to ensure all cash transactions are properly recorded and the cash accounts are reconciled in timely manner.

Condition: We noted that internal controls are not in place to ensure all cash transactions are properly recorded and the cash accounts are reconciled in timely manner. More specifically we noted the following:

- When audit fieldwork commenced we were informed the main cash account was not reconciled. The final reconciliation provided by the County shows cash per books exceeding cash per bank by \$34,844.
- Adjustments were needed to correctly state investment balances related to fiduciary funds in pooled cash.
- Several moderate errors needed correction including adjustments for: bank fees; a closed bank account; imbalanced transfer accounts; and prior period adjustments.
- Several large adjustments were made in an attempt to correct cash related to protested taxes.
- An immaterial bank balance related to the Justice Court Old fund is not recorded in the accounting records.
- No documentation was provided for several petty cash accounts and several others had documentation that did not agree to the accounting records.

Context: We requested bank reconciliations and supporting documentation along with cash counts for all cash accounts.

Effect: The County has potentially misstated cash balances.

Cause: Cash is not reconciled regularly. The Treasure's office has not prioritized the implementation of internal controls for a regular cash reconciliation.

Auditors' Recommendations: We recommend all cash accounts be reconciled monthly. Reconciliations should be reviewed and approved by person knowledgeable in governmental accounting. We recommend all petty cash accounts are counted monthly by more than one person and documentation of such counts be maintained.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

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

2014-005 **Capital Assets**

Criteria or Specific Requirement: A system of internal controls should be in place to provide for proper accounting of capital assets.

Condition: Internal controls are not always functioning correctly to ensure adequate records are maintained to provide evidence for capital asset disclosures and accounting. More specifically we noted the following:

- Construction in progress was not placed into service in the correct year resulting in misstatements of depreciation expense and accumulated depreciation.
- Donated assets were not properly recorded in the correct accounting year.
- Asset additions in a proprietary fund were initially recorded as if the fund was a governmental fund (recorded as an expense and not an asset).
- There were several errors noted related to gains and losses on disposal of assets.

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. Additionally capital assets, depreciation expense and accumulated depreciation are understated by an immaterial amount as of June 30, 2014.

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

Auditors' Recommendations: The County has made progress in the reconciling of capital asset additions, deletions, and adjustments/transfers to the underlying accounting records, however, a more robust control over the supervision and review of capital asset records should be implemented.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

2. Audit Findings in Relation to Financial Statements - Continued

2014-006 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:

- Clerk & Recorder Trust fund: During the year this private purpose trust fund was being accounted for as an agency fund (activity not recorded).
- Accounts payable: Several unrecorded liabilities were noted during the audit (immaterial for adjustment). Additionally, an accounts payable listing was not initially maintained.
- Other Post Employment Benefits (OPEB): The County did not have the net OPEB obligation recorded.
- Due to / from other funds: Due to / from other funds were not balanced.
- Transfer accounts: Transfer accounts did not initially zero out.
- Self insurance claims payable: The claims payable was not fully reconciled.
- Special assessment receivables: The deferred special assessment receivables and related deferred revenue accounts were not initially reconciled.

Context:

- We reviewed beginning fund balance figures and compared them to prior year ending balances for all funds. We noted a difference for the Clerk & Recorder Trust fund.
- 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.
- We grouped due to / from other fund accounts together and tested to determined if they zeroed out.
- We grouped transfer accounts together and tested to determined if they zeroed out.
- We requested information and support related to the County's self insurance plan.
- We reviewed the deferred special assessment receivables and related deferred revenue accounts and requested supporting documentation.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

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

2014-006 **Additional unreconciled accounts - Continued**

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.

2014-007 **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.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

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

2014-008 **Procurement and authorization**

Criteria or Specific Requirement: Internal controls should be in place to ensure that all procurements are appropriately authorized prior to acquiring the good(s) or service(s).

Condition: Internal controls are not in place to prevent unauthorized acquisition of goods or services.

Context: We tested 85 expenditure transactions for the presence of certain internal controls, including proper, prior authorization from a department head or internal auditor. Only six expenditures sampled showed adequate prior authorization for acquisition of goods or services. On inquiry with staff, it was determined that authorization is only required to disburse funds for payment of the subsequent invoice.

Effect: The County may have material, unauthorized liabilities.

Cause: The County has not assigned priority to the implementation of internal controls that would ensure procurements are authorized prior to acquisition.

Auditors' Recommendations: The County should incorporate a step into their existing procurement process that allows for recorded authorization of the good(s) or service(s) prior to ordering and acquisition.

2014-009 **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, 2014, 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, 2014

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

2014-010 **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: 2014, 13-398160 ; 2014, 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 40 individual major program transactions as part of our audit procedures. Twenty-nine 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.



CASCADE COUNTY

2014 Audit Findings Corrective Action Plans

2014-001 **PROTESTED TAXES**

The county has taken steps for FY2015 implementing internal controls to ensure protested taxes are tracked and documented more closely. The county has, also, taken steps to document the protested funds sent to the State of Montana more closely for FY2015.

2014-002 **VALUATION OF INVENTORY**

The county agrees with the auditors and is in the process for FY2016 of implementing internal controls to ensure full inventory counts of Public Works occur. Material variances in account balances will be investigated and a valid explanation provided before any adjustments are booked.

2014-003 **PRIOR PERIOD ADJUSTMENTS**

The county has taken steps to implement more internal controls. Management will ensure account reconciliations are performed timely and accurately. Implemented with FY2016.

2014-004 **CASH**

A Petty Cash policy has been implemented and all petty cash will be audited at the end of FY starting with FY2016. Any needed adjustments will be booked.

The county has taken steps to implement cash accounts are reconciled monthly and will be reviewed by a person knowledgeable in governmental accounting moving forward.

2014-005 **Capital Assets**

Additional processes have been added to provide more detail on our capital assets. Along with this we will be supervising and reviewing capital asset records with each department to make sure all assets are accounted for and have not been overlooked. All departments have been made aware of the importance of tracking all capital assets in a timely manner.

- 2014-006 **Additional Unreconciled Accounts**
Processes are being implemented to do timely reconciliation of all accounts. Additional training on reconciliations will be provided to individual departments.
- 2014-007 **Unsupported Fiduciary Fund**
The county agrees with the auditors and have implemented internal controls to ensure adequate accounting records are maintained going forward for all fiduciary funds in FY2015.
- 2014-008 **Procurement and Authorization**
The county agrees with auditors' recommendation. We are currently reviewing are procurement system and will be implementing a true PO system in FY2017 that will provide authorization for purchases prior to ordering and acquisition.
- 2014-009 **Annual Financial Report**
Due to extenuating circumstances this report is being issued past the six-month time period. Now that new accounting staff has been hired this issue will be rectified for the FY2016 annual report.
- 2014-010 **Allowable cost principles over payroll**
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. This process was rectified in FY2016.

CASCADE COUNTY

Summary Schedule of Prior Year Audit Findings

June 30, 2014

Finding 2013-001	Prior period adjustments - Not Implemented
Finding 2013-002	Taxes receivable - Implemented
Finding 2013-003	Uncollectible taxes receivable - Implemented
Finding 2013-004	Loss related to allowance for doubtful accounts - Implemented
Finding 2013-005	Capital Asset records - Not Implemented
Finding 2013-006	Preparation of the Schedule of Expenditures of Federal Awards - Implemented
Finding 2013-007	Additional unreconciled accounts - Not Implemented
Finding 2013-008	External investment pool - Implemented
Finding 2013-009	Unsupported fiduciary fund - Not Implemented
Finding 2013-010	Annual financial report - Not Implemented
Finding 2013-011	Covenants to use Revolving Fund - Implemented
Finding 2013-012	Improvement District Maintenance Fund - Not Implemented
Finding 2013-013	Allowable cost principles over payroll - Not Implemented