

Cascade County, Montana



Comprehensive Annual Financial Report

FISCAL YEAR 2007

JULY 1, 2006 – JUNE 30, 2007

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2007

INTRODUCTORY SECTION

Letter of Transmittal	3-5
GFOA Certificate of Achievement	6
Organizational Structure	7
List of Elected Officials	8

FINANCIAL SECTION

Independent Auditor's Report.....	9
Management's Discussion and Analysis.....	11-17
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	18
Statement of Activities.....	19
Fund Financial Statements:	
Balance Sheet – Governmental Funds	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund.....	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Major Special Revenue Fund – Public Safety Fund.....	24
Statement of Net Assets – Proprietary Funds.....	25
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds.....	26
Statement of Cash Flows – Proprietary Funds	27
Statement of Fiduciary Net Assets – Fiduciary Funds	28
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds.....	29
Notes to the Financial Statements	30-48
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	49
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	50
Nonmajor Special Revenue Funds Descriptions	51-54
Combining Balance Sheet – Nonmajor Special Revenue Funds	55-69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	70-88
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds	89-189
Nonmajor Debt Service Funds (Descriptions)	190
Combining Balance Sheet – Nonmajor Debt Service Funds.....	191-193
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds.....	194-196
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Service Funds	197-212
Nonmajor Capital Projects Funds (Descriptions).....	213
Combining Balance Sheet – Nonmajor Capital Projects Funds	214-215
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds	216-217
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Capital Projects Funds.....	218-228
Internal Service Funds (Descriptions).....	229
Combining Statement of Net Assets – Internal Service Funds.....	230
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Internal Service Funds	231
Combining Statement of Cash Flows – Internal Service Funds	232
Trust and Agency Funds (Descriptions).....	233-236
Combining Statement of Fiduciary Net Assets – Private Purpose Trust Funds	237
Combining Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Funds.....	238
Combining Balance Sheet – Agency Funds.....	239-247
Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	248-263
Capital Assets Used in the Operation of Governmental Funds:	

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2007

Comparative Schedules by Source	264
Schedule by Function and Activity	265
Schedule of Changes in General Fixed Assets by Function and Activity	266

STATISTICAL SECTION

Financial Trend:

Net Assets by Component	267
Change in Net Assets	268-269
Fund Balances of Governmental Funds	270
Changes in Fund Balances of Governmental Funds	271

Revenue Capacity:

Assessed Value and Estimated Market Value of Taxable Property	272
Property Tax Rates Direct and Overlapping Governments	273
Principal Property Taxpayers	274
Property Tax Levies and Collections	275

Debt Capacity:

Ratios of Outstanding Debt by Type	276
Ratios of General Bonded Debt Outstanding	277
Legal Debt Margin Information	278
Assessments and Collections	279

Demographic and Economic Information:

Demographic Statistics	280
Principal Employers	281
Full-time Equivalent County Government Employees Function	282

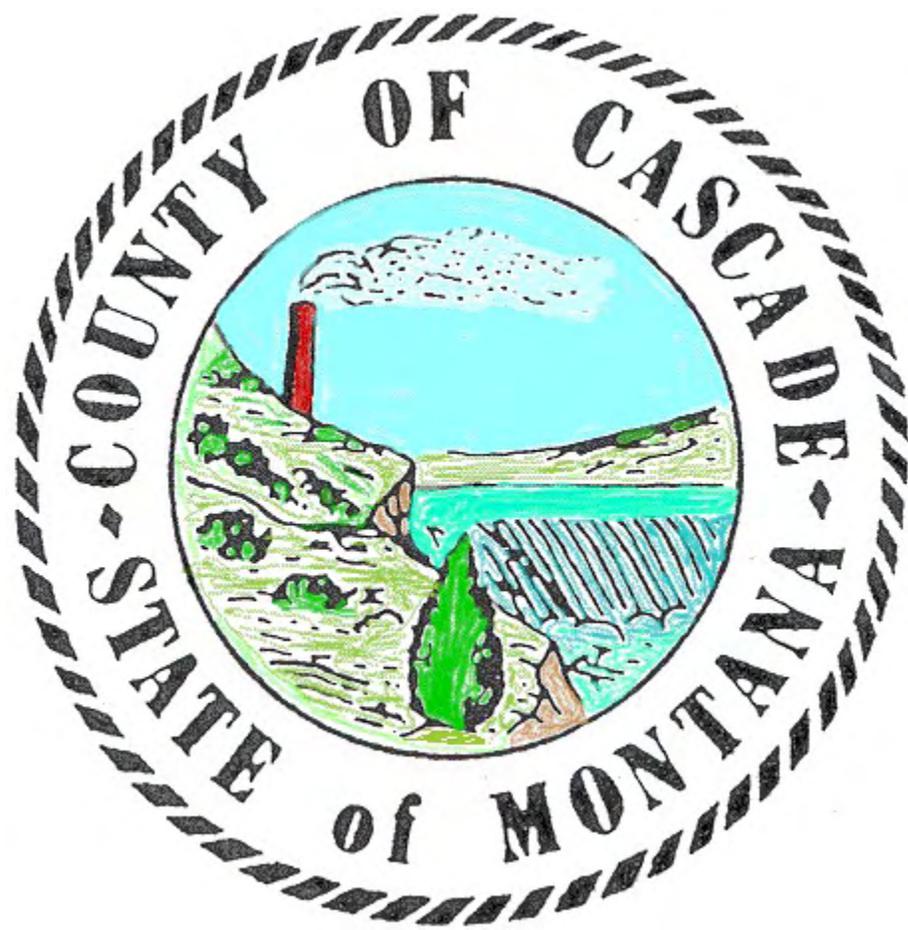
SINGLE AUDIT SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	283-284
Report on Compliance with Requirements Applicable To Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	285-286
Schedule of Expenditures of Federal Awards	287-291
Notes to Schedule of Expenditures of Federal Awards	292
Schedule of Findings and Questioned Costs	293-294
Status of Prior Year Findings	295

INTRODUCTORY



SECTION





CASCADE COUNTY

BOARD OF COMMISSIONERS
325 2nd Avenue North
Great Falls, MT 59401
Tel. (406) 454-6810
Fax: (406) 454-6945
commission@co.cascade.mt.us
www.co.cascade.mt.us

December 27, 2007

To the Board of County Commissioners and Citizens of Cascade County, Montana:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and within one year the financial statements audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Cascade County for the fiscal year ended June 30, 2007.

This report consists of management's representations concerning the finances of Cascade County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Cascade County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Cascade County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Cascade County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Junkermier, Clark, Campanella, Stevens, P.C. (JCCS), a firm of licensed certified public accountants have audited Cascade County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Cascade County for the fiscal year ended June 30, 2007, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Cascade County's financial statements for the fiscal year ended June 30, 2007, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

Cascade County was incorporated September 12, 1887. The county seat is the City of Great Falls. The County covers an area of 2,659 square miles in Central Montana. The estimated population is 79,385. The County is governed by a board of three County Commissioners elected by the voters of the County.

Cascade County has all the normal powers afforded to Montana counties under the Montana Code Annotated. Namely, it is a body politic and corporate. Its powers include the power to sue and to be sued, to purchase and hold lands within the county limits, to purchase and hold personal property as may be necessary, to serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. As such, they supervise the conduct of all County offices and see that they faithfully perform their duties. Other officials elected by the voters of the County under the supervision of the County Commission are the County Attorney, County Treasurer/Superintendent of Schools, County Clerk and Recorder/Auditor/Assessor, Sheriff/Coroner, two Justices of the Peace, Clerk of District Court, County Public Administrator, and the County Surveyor. The Board of County Commissioners is responsible for the management of the County, its property, and its finances.

Cascade County provides a full range of services, including public safety; public works; public health; social and economic services; culture and recreation; housing and community development; and conservation of natural resources. Solid Waste sanitation services are provided through an enterprise fund.

The annual budget serves as the foundation for Cascade County's financial planning and control. All agencies of Cascade County are required to submit requests for appropriation to the government's Chief Financial Officer on or before June 10th. The government's Chief Financial Officer uses these requests as the starting point for developing a proposed budget. The government's Chief Financial Officer then presents this proposed budget to the Commission for review. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by the later of the second Monday of August or 45 days from the receipt of the certified taxable values. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., sheriff). Department heads may make transfers of appropriations within a department, with commissioner approval. Transfers of appropriations between departments, however, require the special approval of the governing commission. Budget-to-Actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, and Public Safety Fund comparisons are presented starting on pages 23 and 24 as part of the basic financial statements for the governmental funds. For governmental funds, except for the General Fund and the Public Safety Fund, with appropriated annual budgets, these comparisons are presented in the government's fund subsection of this report, which starts on page 49.

Factors Affecting Economic Condition

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

Local economy

Cascade County's economy continues to rely chiefly upon the following industries: government and government enterprises (Malmstrom AFB), the services industry, retail trade industry, and agriculture. All of these industries remained relatively constant in fiscal year 2007 and are expected to do the same in fiscal year 2008.

According to the University of Montana Bureau of Business and Economic Research, slow growth in Cascade County reflects conditions in the trade and services industries. Great Falls serves as a trade and service center for North Central Montana, the region most dependent upon agriculture.

Malmstrom AFB is the largest employer in Cascade County. Malmstrom AFB is a major contributor to the local areas retail and services industries.

In summary, Cascade County's economy continued its slow growth in fiscal year 2007. Despite this slow growth, Cascade County continues to rank with the other major urban areas, among the highest in the state.

Long-term financial planning

The County created a five year Capital Improvement Plan, enabling the plan to foresee required capital improvements throughout the County. The County is currently building a new public works department. The County has loaned itself money from protested taxes to pay for the construction of the new facility and look at the facility being fully operational by the end of Fiscal Year 2008.

Cash management policies and practices

Generally, cash resources of the individual funds are combined to form a pool of cash and investments that is managed by the County Treasurer. Investments consist primarily of a repurchase agreement, and State of Montana Short-Term Investment Pool. Investments are carried at fair value in all funds. Investment income earned as a result of pooling is distributed to the appropriate funds utilizing a formula based on the average balance of cash and investments of each fund.

Risk Management

In July 2007 the County decided to hire a full-time safety officer/risk manager in the Human Resources Department.

Pension and other post employment benefits

The County participates in two cost-sharing, multiple-employer retirement benefit plans (PERS and SRS). Both plans are administered by the State of Montana.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cascade County, Montana for its comprehensive annual financial report for the fiscal year ended June 30, 2006. This was the sixth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Randall R Hand

Randall R. Hand
Finance Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cascade County
Montana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2006

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



Oliver S. Cox

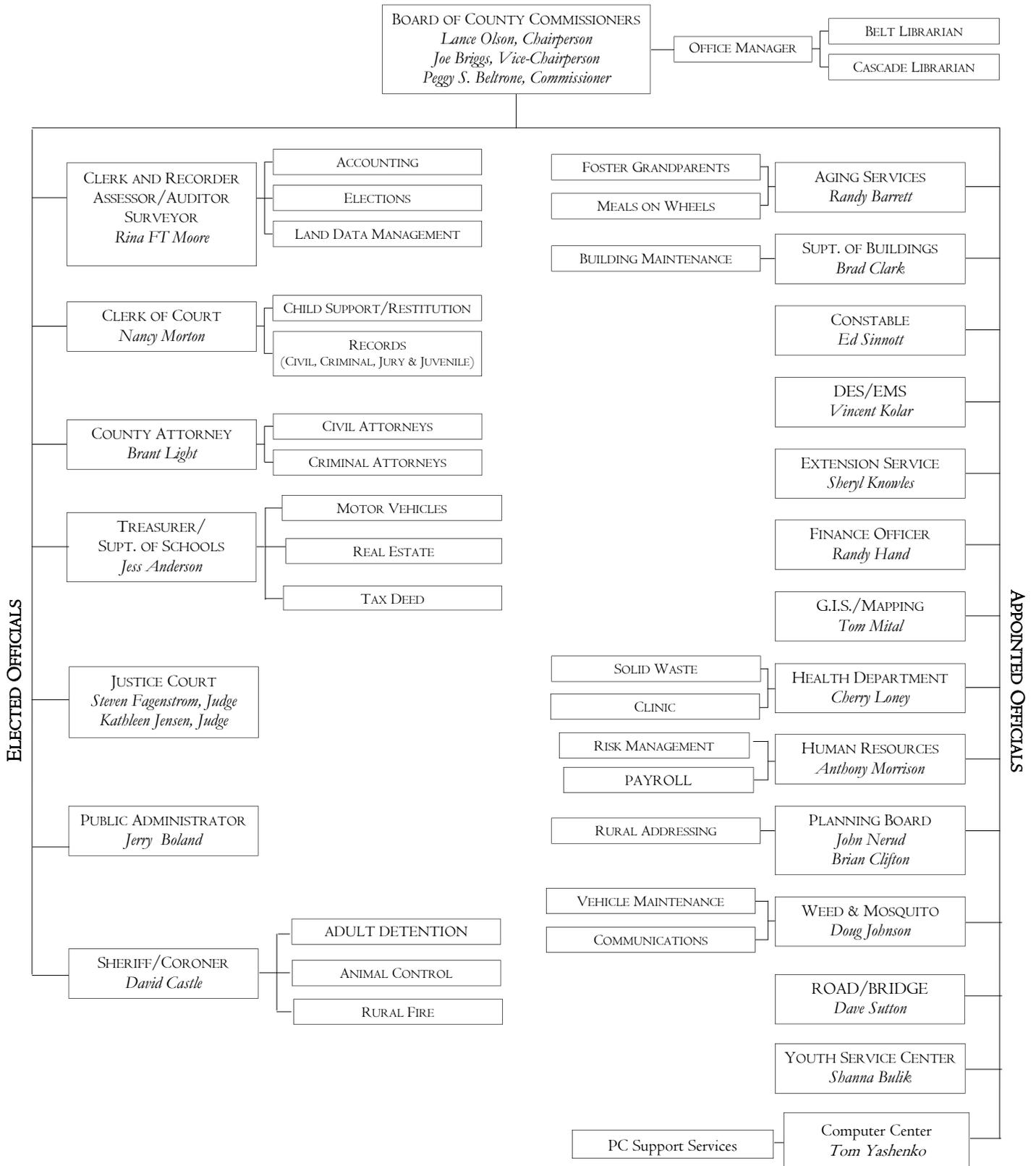
President

Jeffrey R. Emer

Executive Director

Cascade County Organizational Structure

June 30, 2007



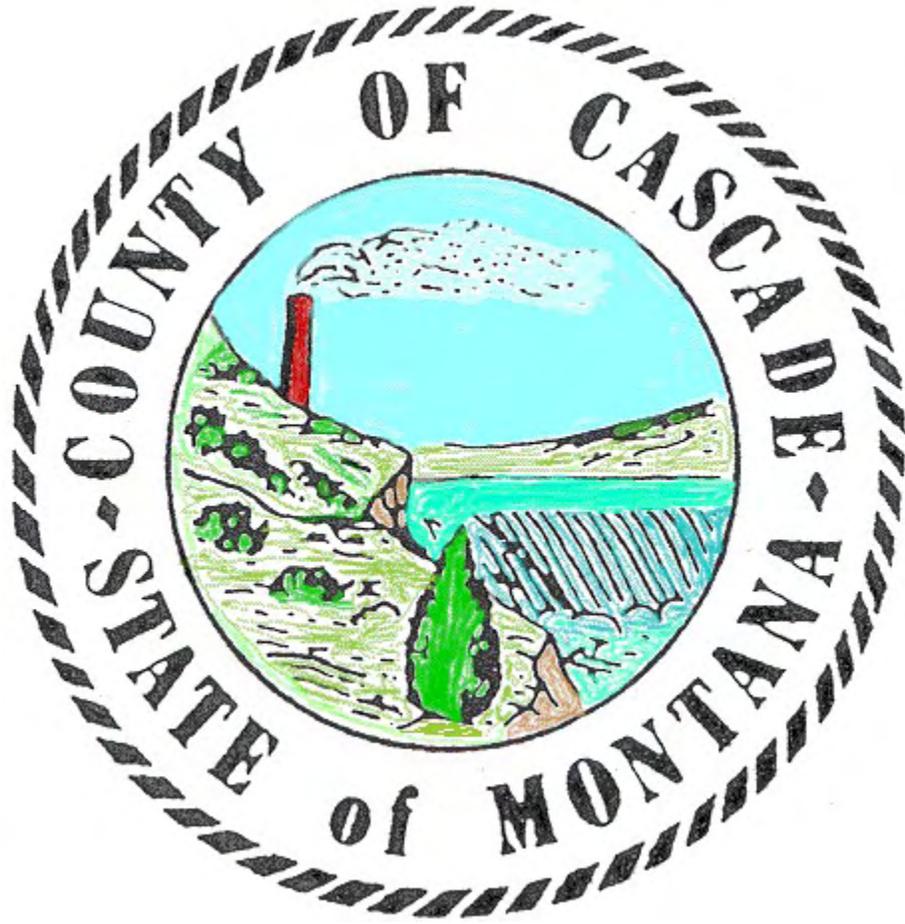
**CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2007**

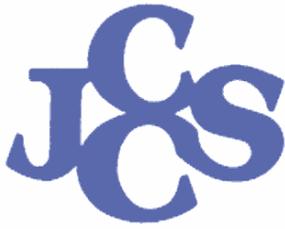
<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Lance Olson	12/31/2008
Commissioner (Vice-Chairperson)	Joe Briggs	12/31/2010
Commissioner	Peggy S. Beltrone	12/31/2012
Attorney	Brant Light	12/31/2012
Clerk and Recorder/Auditor/Assessor/Surveyor	Rina FT Moore	12/31/2012
Clerk of District Court	Ruth Reeves	12/31/2010
Justice of the Peace	Steven Fagenstrom	12/31/2012
Justice of the Peace	Kathleen Jensen	12/31/2012
Public Administrator	Jerry Boland	12/31/2012
Sheriff/Coroner	David Castle	12/31/2012
Treasurer/School Superintendent	Jess Anderson	12/31/2012

FINANCIAL



SECTION





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

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

Certified Public Accountants and Business Advisors

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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana, as of June 30, 2007, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

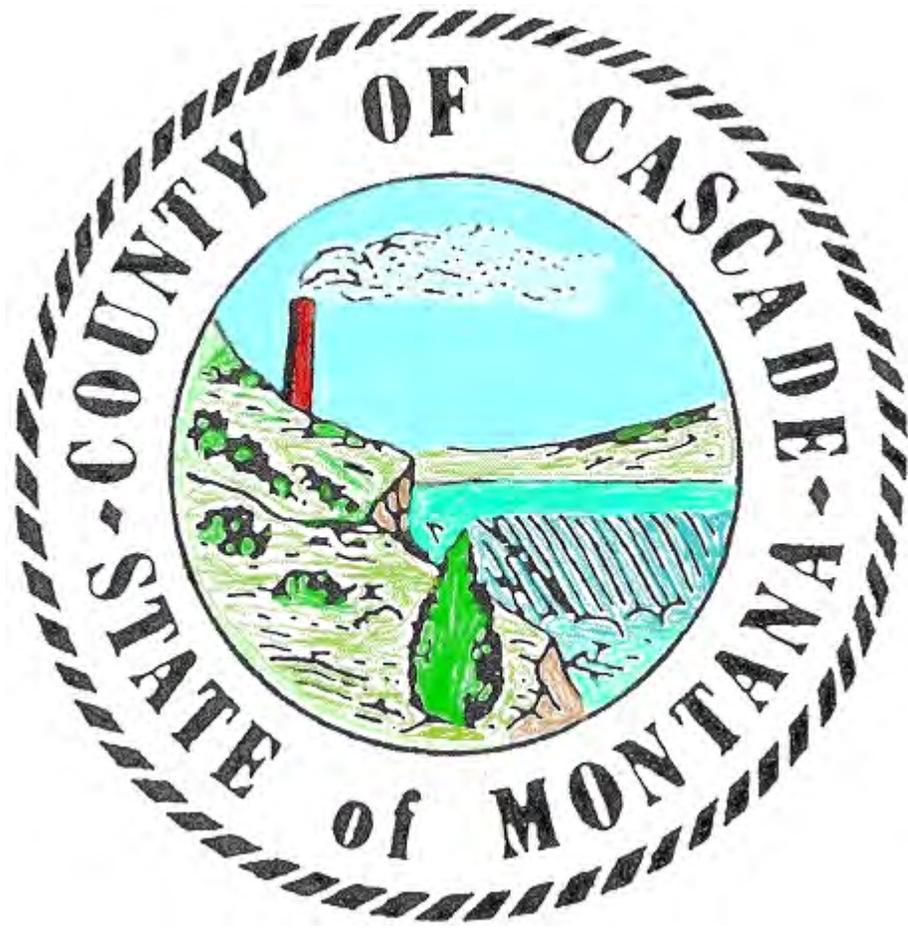
In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2007, on our consideration of Cascade County, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis on pages 11 through 17, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cascade County, Montana's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Cascade County, Montana. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

Great Falls, Montana
December 26, 2007



Cascade County, Montana

Management's Discussion and Analysis

For the Year Ended June 30, 2007

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, 2007. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-5 of this report.

Financial Highlights

- The assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$42,605,833 (*net assets*). Of this amount, \$10,091,257 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors. The County's total net assets were increased by \$4,072,680.
- In December 2007 the Montana Supreme Court ruled on the PP&L protest upholding the State Tax Appeal Board's ruling. Due to this the County feels it is reasonable to reduce the allowance for protested taxes by approximately four million dollars, which accounts for the majority in the increase in net assets.
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net assets of \$34,088,211, an increase of \$4,160,010 in comparison with the prior year. Approximately twenty percent of this total amount, \$6,915,827, is *available for spending* at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$3,313,091 or approximately 42% of total general fund expenditures and other financing uses.
- Cascade County's total debt decreased by \$1,273,530 (9.5%) during the current fiscal year.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

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

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

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

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

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

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

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2007

Cascade County maintains 129 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Public Safety Fund (special revenue), which are considered to be major funds. Data from the other 127 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining schedules* elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 20-24 of this report.

Proprietary funds Cascade County maintains two different types of proprietary funds, enterprise and internal service. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Cascade County uses enterprise funds to account for its Water Operating, Solid Waste Disposal Services and the operations of the Montana Expo Park. *Internal service funds* are an accounting device used to accumulate and allocate costs internally throughout Cascade County's various functions. Cascade County uses internal service funds to account for its cost of gasoline, the County printer, vehicles and communication maintenance, and self insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 25-27 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 28-29 of this report.

Notes to the financial statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30 – 48 of this report.

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 49 – 263 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Cascade County, assets exceeded liabilities by \$42,605,833 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (60.76 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, 2007

	CASCADE COUNTY'S NET ASSETS					
	Governmental		Business-type		Total	
	Activities		Activities			
	2007	2006	2007	2006	2007	2006
Current and Other Assets	\$ 21,044,314	\$ 19,628,158	\$ 680,296	\$ 604,809	\$ 21,724,610	\$ 20,232,967
Capital Assets	27,324,912	25,652,602	8,527,192	8,738,006	35,852,104	34,390,608
Total Assets	48,369,226	45,280,760	9,207,488	9,342,815	57,576,714	54,623,575
Long-term Liabilities Outstanding	11,387,348	13,231,213	35,371	45,665	11,422,719	13,276,878
Other Liabilities	2,893,667	2,121,346	654,495	692,198	3,548,162	2,813,544
Total Liabilities	14,281,015	15,352,559	689,866	737,863	14,970,881	16,090,422
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	21,013,216	13,905,127	8,527,192	8,738,006	26,355,408	22,643,133
Restricted	6,159,168	8,885,414	-	-	6,159,168	8,885,414
Unrestricted	6,915,827	7,137,660	(9,570)	(133,054)	10,091,257	7,004,606
Total Net Assets	\$ 34,088,211	\$ 29,928,201	\$ 8,517,622	\$ 8,604,952	\$ 42,605,833	\$ 38,533,153

The County has \$3,185,000 in outstanding General Obligation Bonds for capital improvements at the Montana ExpoPark. Since General Obligation Bonds are payable as a governmental activity and not a business-type activity these bonds are not reflected in Invested in Capital Assets, Net of Related Debt except for in the total column.

An additional portion of Cascade County's net assets (14.46 percent) represents resources that are subject to internal restrictions on how they may be used. The County has put internal restrictions on all funds except for the General Fund and Proprietary Funds. The remaining balance of *unrestricted net assets* (\$10,091,257) may be used to meet the County's ongoing obligations to citizens and creditors.

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

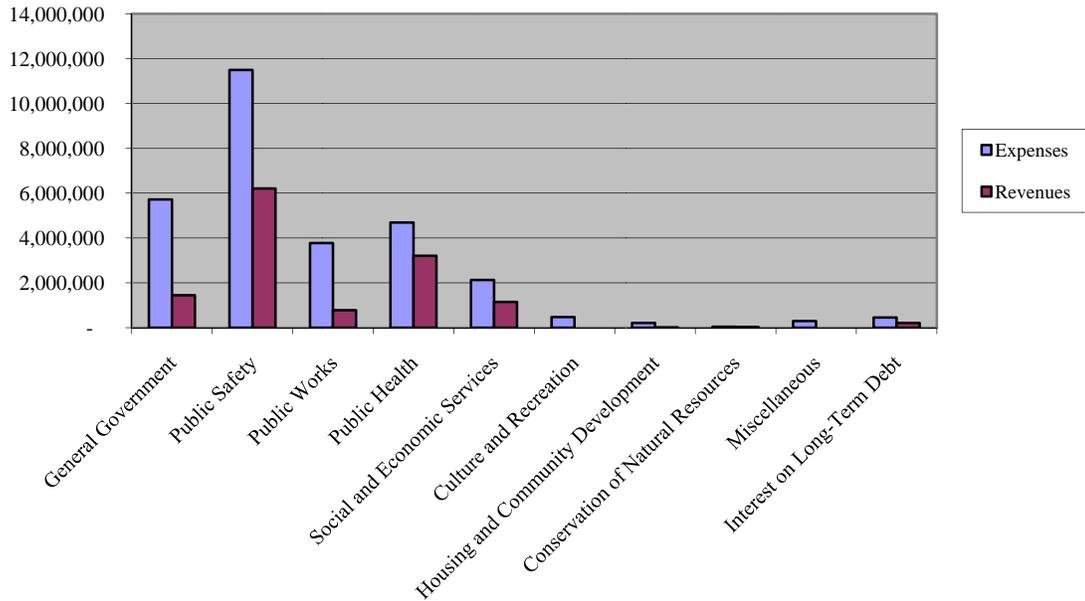
	CASCADE COUNTY'S CHANGES IN NET ASSETS					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2007	2006	2007	2006	2007	2006
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,394,950	\$ 9,140,660	\$ 3,384,040	\$ 3,095,506	\$ 11,778,990	\$ 12,236,166
Operating Grants and Contributions	4,646,567	5,238,763	-	-	4,646,567	5,238,763
Capital Grants and Contributions	-	187,776	-	-	-	187,776
General Revenues:						
Property Taxes	19,609,437	14,639,702	-	-	19,609,437	14,639,702
Other	2,154,612	2,044,273	10,061	8,541	2,164,673	2,052,814
Total Revenues	34,805,566	31,251,174	3,394,101	3,104,047	38,199,667	34,355,221
Expenses:						
General Government	5,717,749	6,206,856	-	-	5,717,749	6,206,856
Public Safety	11,498,195	11,049,302	-	-	11,498,195	11,049,302
Public works	3,773,150	4,300,928	-	-	3,773,150	4,300,928
Public health	4,691,216	4,393,730	-	-	4,691,216	4,393,730
Social and economic services	2,130,051	2,029,118	-	-	2,130,051	2,029,118
Culture and recreation	472,633	449,212	-	-	472,633	449,212
Housing and community development	213,676	169,507	-	-	213,676	169,507
Conservation of natural resources	41,541	40,334	-	-	41,541	40,334
Miscellaneous	297,104	308,008	-	-	297,104	308,008
Interest on long-term debt	452,952	559,394	-	-	452,952	559,394
Montana Expo Park	-	-	4,169,841	4,241,001	4,169,841	4,241,001
Solid Waste	-	-	621,729	602,413	621,729	602,413
Water Operating	-	-	47,150	41,057	47,150	41,057
Total Expenses	29,288,267	29,506,389	4,838,720	4,884,471	34,126,987	34,390,860
Change in Net Assets Before Transfers	5,517,299	1,744,785	(1,444,619)	(1,780,424)	4,072,680	(35,639)
Transfers	(1,357,289)	(1,330,970)	1,357,289	1,330,970	-	-
Change in Net Assets	4,160,010	413,815	(87,330)	(449,454)	4,072,680	(35,639)
Net Assets beginning of year	29,928,201	29,514,386	8,604,952	9,054,406	38,533,153	38,568,792
Net Assets end of year	\$ 34,088,211	\$ 29,928,201	\$ 8,517,622	\$ 8,604,952	\$ 42,605,833	\$ 38,533,153

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2007

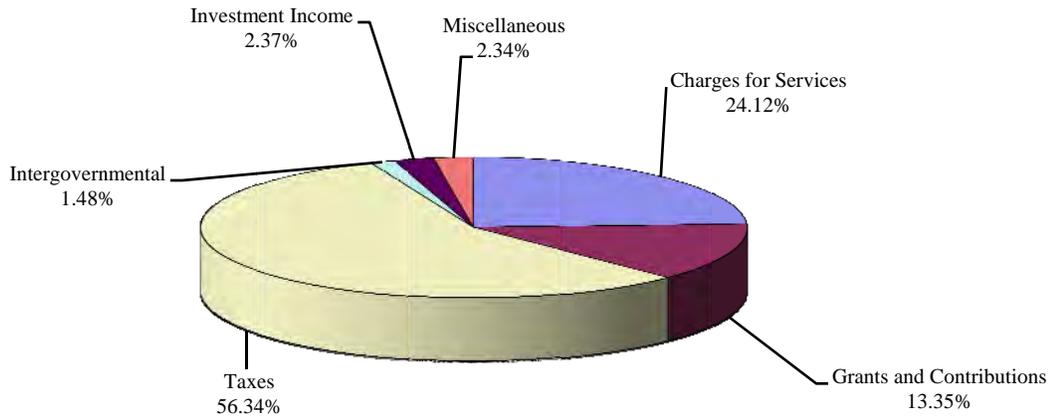
Governmental activities: Governmental activities increased Cascade County's net assets by \$5,517,299 before transfers. Key elements of this increase are as follows:

- In December 2007 the Montana Supreme Court upheld the State Tax Appeal Board's ruling on the first three years of the PPL protest. The County reduced the Allowance for Protested Taxes to twenty percent of the amount protested. Thus, this increased the Tax Revenue by approximately 4.1 million dollars.
- The County received a higher amount in interest income for the year.
- The County aggressively sought other grants to provide services to the residents of the County.

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



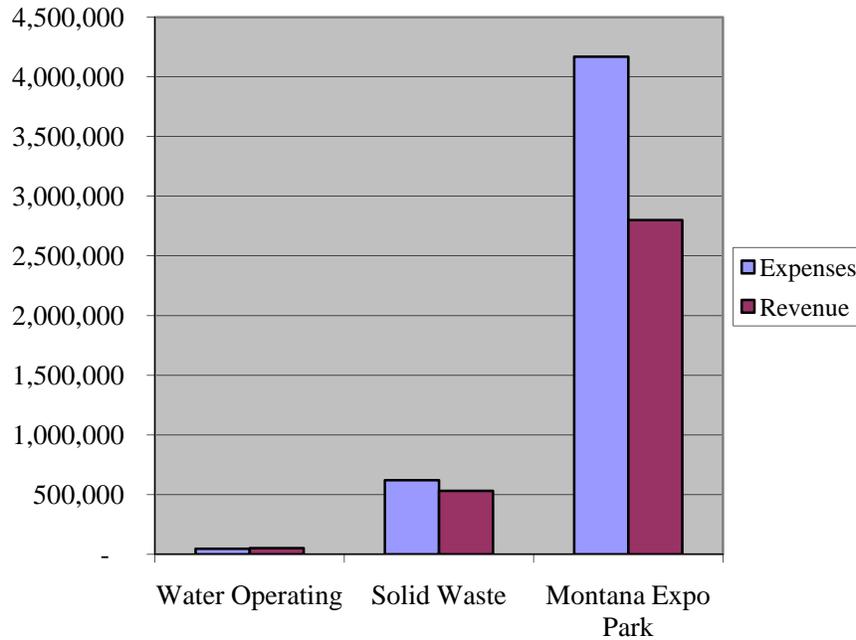
For the most part, except for improvements in infrastructure, increases in expenses closely paralleled inflation and growth in the demand for services.

Business-type activities decreased Cascade County's net assets by \$1,444,619, before transfers. Key elements of this decrease are as follows:

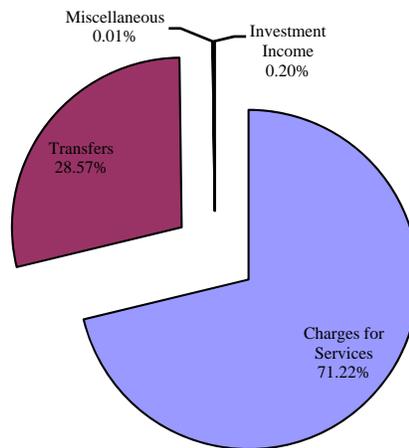
- The Montana Expo Park had a loss before transfers of \$1,361,649. The County is watching expenditures closely and has requested management of the park to reduce the operating loss of the facility.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2007

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.

Governmental funds The focus of Cascade County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Cascade County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$9,472,259, a decrease of \$2,826,242 in comparison with the prior year. Approximately 34.98 percent of this total amount (\$3,313,091) constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is available to be utilized for services that revenues were earned in 1) to provide for debt service (\$277,742), 2) to provide for capital improvements in the County (\$1,212,484), 3) to provide services in special revenue funds (\$4,803,317).

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$3,313,091. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 42 percent of total general fund expenditures and other financing uses.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2007

The general fund's fund balance was decreased by \$99,996 during the current fiscal year. Key factors in this decrease are as follows:

- Revenues exceeded budgeted revenues by \$653,798. For further explanation see General Fund Budgetary Highlights below.
- The Board of County Commissioners elected to transfer at year-end all excess budget authority to the Public Work's Capital Reserve Fund. The transfer was for approximately \$558,000. This was done since the County is presently building a new public works facility, which, allows them a cheaper alternative to clean up an environmental spill at the present road and solid waste sites.

The Public Safety's fund balance decreased by \$883,514. Key factors in this are as follows:

- The County rents out bed space in its adult detention center. The department overestimated during the budget revenue by approximately \$900,000.
- The department saved approximately \$324,000 over budgeted expenditures.

Proprietary funds Cascade County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of Water Operating at the end of the year amounted to \$17,776. The County runs three bulk water sites around the City of Great Falls.

Unrestricted net assets of the Solid Waste Disposal at the end of the year amounted to \$9,363. The total decrease in net assets was \$73,013. Factors concerning the finances of this fund have already been addressed in the discussion of Cascade County's business-type activities.

Unrestricted net assets of the Montana Expo Park at the end of the year amounted to (\$36,709). The total decrease in net assets was \$20,033. Factors concerning the finances of this fund have already been addressed in the discussion of Cascade County, Montana's business-type activities.

General Fund Budgetary Highlights

There was no difference between the original budget and the final amended budget in total. The budget as adopted required the use of \$757,466 of the reserves, the year end actual utilized \$99,996 of the reserves. The significant variances between budget and actual are as follows:

1. The County collects a local motor vehicle option tax. The County budgets this revenue source conservatively to ensure not relying on it. The County collected \$349,776 more than budgeted.
2. The County collected \$200,214 more in Clerk and Recorder Fees than budgeted. The County budgets this revenue conservatively, to ensure not over budgeting revenues.
3. The County earned \$76,717 more in interest revenue than was budgeted. This was caused by the increase in interest earnings with money invested in STIP.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2007, amounts to \$35,852,104 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

	CASCADE COUNTY'S CAPITAL ASSETS					
	(net of depreciation)					
	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Land	\$ 641,255	\$ 176,120	\$ 84,681	\$ 84,681	\$ 725,936	\$ 260,801
Land Easements	3,198,284	3,198,284	-	-	3,198,284	3,198,284
Construction in Progress	351,180	-	12,955	173,450	364,135	173,450
Buildings	16,900,688	16,695,313	5,948,882	6,208,952	22,849,570	22,904,265
Improvements Other Than Buildings	107,832	99,606	2,231,809	2,001,597	2,339,641	2,101,203
Machinery and Equipment	2,296,997	2,026,118	248,865	269,326	2,545,862	2,295,444
Infrastructure	3,828,676	3,457,161	-	-	3,828,676	3,457,161
Total	\$ 27,324,912	\$ 25,652,602	\$ 8,527,192	\$ 8,738,006	\$ 35,852,104	\$ 34,390,608

Additional information on Cascade County's capital assets can be found in note IV.E on pages 40 – 41 of this report.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2007

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$9,867,625. Of this amount, \$8,985,000 comprises of debt backed by the full faith and credit of the County and \$882,625 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. In addition, the County had \$523,617 in loans; \$1,745,282 in compensated absences and \$26,899 in capital leases.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2007	2006	2007	2006	2007	2006
General Obligation Bonds	\$ 8,985,000	\$ 10,005,000	\$ -	\$ -	\$ 8,985,000	\$ 10,005,000
Special Assessment Debt with Governmental Commitment	591,012	761,266	-	-	591,012	761,266
Total	\$ 9,576,012	\$ 10,766,266	\$ -	\$ -	\$ 9,576,012	\$ 10,766,266

Cascade County's total debt was reduced by \$1,273,530 (9.5%) during the current fiscal year.

Cascade County received a rating from Standard & Poor's of an A, during the current fiscal year.

State statutes limit the amount of County indebtedness to 1.4% of the total assessed value of taxable property. The current debt limitation for Cascade County is \$46,791,291 which is significantly in excess of Cascade County's outstanding debt.

Additional information on Cascade County's long-term debt can be found in note IV.G on pages 41 – 44 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 2.5 percent, which is a decrease when compared to a year ago. This compares unfavorably to the state's average unemployment rate of 2.4 percent and favorably to the national average of 4.7 percent.
- Inflationary trends in the region compare favorably to national indices.
- Cascade County received tax protest from PP&L in the fiscal year ending June 30, 2007, for the amount of \$955,398. The County is expecting PP&L to protest an amount at least equal to the amount protested in 2007 during the 2008 fiscal year. The County took this into consideration when setting the 2008 budget. In addition, two other major taxpayers protested a portion of their taxes in 2008. The County had budgeted adequate reserves to absorb these protests and they will not affect operations of the County.
- The County settled a lawsuit that was not covered by insurance. The settlement requires the County to pay \$4,000,000 to the plaintiff over the next three years. The County levied a Judgment Levy as allowed by law to pay for this lawsuit. Fiscal Year 2008 will be the last year of this levy.
- The County will start the construction process of the new Public Works Facility which will be completed during the Fiscal Year 2008. This project will be budgeted for approximately \$5.8 million dollars and is being financed in-house.

All of these factors were considered in preparing Cascade County's budget for the 2008 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to \$3,313,091. Cascade County has appropriated \$782,251 of this amount for spending in the 2008 fiscal year budget. It is intended that this use of available fund balance will allow the County to provide current level of services during the 2008 fiscal year.

Requests for Information

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
June 30, 2007

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 12,802,622	\$ 390,387	\$ 13,193,009
Taxes and assessments receivable	6,943,242	106,467	7,049,709
Allowance for protested taxes	(1,033,573)	-	(1,033,573)
Inventory	-	12,155	12,155
Other receivables	2,102,678	87,902	2,190,580
Prepaid expenses	12,536	104,511	117,047
Due from (to) other funds	21,126	(21,126)	-
Deferred Charges	135,556	-	135,556
Restricted cash and cash equivalents	60,127	-	60,127
Capital assets (net of accumulated depreciation):			
Land	641,255	84,681	725,936
Land Easements	3,198,284	-	3,198,284
Construction in progress	351,180	12,955	364,135
Buildings	16,900,688	5,948,882	22,849,570
Improvements other than buildings	107,832	2,231,809	2,339,641
Machinery and equipment	2,296,997	248,865	2,545,862
Infrastructure	3,828,676	-	3,828,676
Total Assets	48,369,226	9,207,488	57,576,714
LIABILITIES			
Short-term payables	\$ 2,152,962	\$ 178,476	\$ 2,331,438
Unearned revenue	-	476,019	476,019
Current portion of long-term debt	740,705	-	740,705
Noncurrent liabilities:			
General obligation bonds	8,420,000	-	8,420,000
Special assessment debt	588,252	-	588,252
Loans	652,739	-	652,739
Compensated absences	1,709,911	35,371	1,745,282
Capital lease obligations	16,446	-	16,446
Total Liabilities	14,281,015	689,866	14,970,881
NET ASSETS			
Invested in capital assets, net of related debt	21,013,216	8,527,192	26,355,408
Restricted for:			
Capital Improvements	1,212,484	-	1,212,484
Debt service	277,742	-	277,742
General Government	927,704	-	927,704
Public Safety	1,035,917	-	1,035,917
Public Works	857,329	-	857,329
Public Health	1,172,646	-	1,172,646
Social & Economic Services	207,669	-	207,669
Cultural & Recreation	41,908	-	41,908
Housing & Community Development	142,125	-	142,125
Miscellaneous	283,644	-	283,644
Unrestricted	6,915,827	(9,570)	10,091,257
Total Net Assets	\$ 34,088,211	\$ 8,517,622	\$ 42,605,833

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

CASCADE COUNTY, MONTANA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2007

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 5,717,749	\$ 1,364,390	\$ 81,555	\$ -	\$ (4,271,804)	\$ -	\$ (4,271,804)
Public safety	11,498,195	5,379,239	830,239	-	(5,288,717)	-	(5,288,717)
Public works	3,773,150	506,608	271,811	-	(2,994,731)	-	(2,994,731)
Public health	4,691,216	916,028	2,292,076	-	(1,483,112)	-	(1,483,112)
Social and economic services	2,130,051	5,262	1,143,667	-	(981,122)	-	(981,122)
Culture and recreation	472,633	-	-	-	(472,633)	-	(472,633)
Housing and community development	213,676	9,711	-	-	(203,965)	-	(203,965)
Conservation of natural resources	41,541	-	27,219	-	(14,322)	-	(14,322)
Miscellaneous	297,104	-	-	-	(297,104)	-	(297,104)
Interest on long-term debt	452,952	213,712	-	-	(239,240)	-	(239,240)
Total governmental activities	<u>29,288,267</u>	<u>8,394,950</u>	<u>4,646,567</u>	<u>-</u>	<u>(16,246,750)</u>	<u>-</u>	<u>(16,246,750)</u>
Business-type activities:							
Montana ExpoPark	4,169,841	2,800,188	-	-	-	(1,369,653)	(1,369,653)
Solid Waste	621,729	532,013	-	-	-	(89,716)	(89,716)
Water Operating	47,150	51,839	-	-	-	4,689	4,689
Total business-type activities	<u>4,838,720</u>	<u>3,384,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,454,680)</u>	<u>(1,454,680)</u>
Total government	<u>\$ 34,126,987</u>	<u>\$ 11,778,990</u>	<u>\$ 4,646,567</u>	<u>\$ -</u>	<u>\$ (16,246,750)</u>	<u>\$ (1,454,680)</u>	<u>\$ (17,701,430)</u>
General Revenues:							
Property taxes					19,609,437	-	19,609,437
Intergovernmental					513,486	-	513,486
Investment Income					826,626	9,505	836,131
Miscellaneous					814,500	556	815,056
Transfers					(1,357,289)	1,357,289	-
Total general revenues and transfers					<u>20,406,760</u>	<u>1,367,350</u>	<u>21,774,110</u>
Change in net assets					4,160,010	(87,330)	4,072,680
Net assets - beginning of year					29,928,201	8,604,952	38,533,153
Net assets - end of year					<u>\$ 34,088,211</u>	<u>\$ 8,517,622</u>	<u>\$ 42,605,833</u>

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

CASCADE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2007

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,827,353	\$ 484,897	\$ 6,310,969	\$ 9,623,219
Restricted cash and cash equivalents	-	11,220	9,847	21,067
Taxes and assessments receivable	1,094,443	672,052	5,176,747	6,943,242
Other receivables	17,880	571,575	941,458	1,530,913
Prepaid expenses	-	-	12,536	12,536
Due from other funds	693,277	-	-	693,277
Total Assets	<u>\$ 4,632,953</u>	<u>\$ 1,739,744</u>	<u>\$ 12,451,557</u>	<u>\$ 18,824,254</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Short-term payables	\$ 225,419	\$ 363,190	\$ 1,170,877	\$ 1,759,486
Due to other funds	-	-	649,267	649,267
Deferred revenue	1,094,443	672,052	5,176,747	6,943,242
Total Liabilities	<u>1,319,862</u>	<u>1,035,242</u>	<u>6,996,891</u>	<u>9,351,995</u>
Fund Balances:				
Reserved				
Debt Service	-	-	277,742	277,742
Capital Improvement	-	-	1,212,484	1,212,484
General Government	-	-	927,704	927,704
Public Safety	-	704,502	331,415	1,035,917
Public Works	-	-	857,329	857,329
Public Health	-	-	1,172,646	1,172,646
Social & Economic Services	-	-	207,669	207,669
Cultural & Recreation	-	-	41,908	41,908
Housing & Community Development	-	-	142,125	142,125
Miscellaneous	-	-	283,644	283,644
Unreserved				
General Fund	3,313,091	-	-	3,313,091
Total Fund Balances	<u>3,313,091</u>	<u>704,502</u>	<u>5,454,666</u>	<u>9,472,259</u>
Total Liabilities and Fund Balances	<u>\$ 4,632,953</u>	<u>\$ 1,739,744</u>	<u>\$ 12,451,557</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, not reported in funds.	27,280,475
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in the funds.	6,045,225
Internal service funds are used by management to charge the costs of gasoline, printing, vehicle and communications maintenance, and self-insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	3,395,107
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in funds.	(12,104,855)
Net assets of governmental activities	<u>\$ 34,088,211</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2007

	<u>General Fund</u>	<u>Public Safety</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes and special assessments	\$ 4,934,395	\$ 1,897,719	\$ 9,494,876	\$ 16,326,990
Licenses and permits	16,263	-	89,166	105,429
Intergovernmental	695,154	37,977	4,936,724	5,669,855
Charges for services	642,307	4,749,247	1,637,923	7,029,477
Fines and forfeitures	445,858	-	57,245	503,103
Investment income	442,417	25,325	211,592	679,334
Miscellaneous	27,584	28,150	759,966	815,700
Internal Services	40,648	-	-	40,648
Total Revenues	<u>7,244,626</u>	<u>6,738,418</u>	<u>17,187,492</u>	<u>31,170,536</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	3,595,225	-	654,036	4,249,261
Supplies/services/materials, etc.	935,855	-	282,830	1,218,685
Public Safety:				
Personal services	53,670	5,599,920	1,160,140	6,813,730
Supplies/services/materials, etc.	46,078	2,803,976	1,157,180	4,007,234
Public Works:				
Personal services	31,466	-	2,058,540	2,090,006
Supplies/services/materials, etc.	172,641	-	1,442,835	1,615,476
Public Health:				
Personal services	-	30,529	3,068,800	3,099,329
Supplies/services/materials, etc.	-	8,992	1,440,086	1,449,078
Social and Economic Services:				
Personal services	-	-	1,074,798	1,074,798
Supplies/services/materials, etc.	71,527	-	912,786	984,313
Culture and Recreation:				
Personal services	-	-	38,521	38,521
Supplies/services/materials, etc.	-	-	431,867	431,867
Housing and Community Development:				
Personal services	-	-	168,879	168,879
Supplies/services/materials, etc.	-	-	40,761	40,761
Conservation of Natural Resources:				
Personal services	-	-	35,602	35,602
Supplies/services/materials, etc.	-	-	5,227	5,227
Miscellaneous	69,830	-	226,440	296,270
Capital Expenditures	7,035	65,710	1,698,272	1,771,017
Debt Service:				
Principal	-	-	2,712,577	2,712,577
Interest	-	-	436,828	436,828
Total Expenditures	<u>4,983,327</u>	<u>8,509,127</u>	<u>19,047,005</u>	<u>32,539,459</u>
Excess of revenues over (under) expenditures	2,261,299	(1,770,709)	(1,859,513)	(1,368,923)
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	1,279	1,279
Transfers in	622,976	1,001,155	2,946,038	4,570,169
Transfers out	(2,984,271)	(113,960)	(2,930,536)	(6,028,767)
Total other financing sources (uses)	<u>(2,361,295)</u>	<u>887,195</u>	<u>16,781</u>	<u>(1,457,319)</u>
Net Change in Fund Balance	(99,996)	(883,514)	(1,842,732)	(2,826,242)
Fund Balance, beginning of year	3,413,087	1,588,016	7,297,398	12,298,501
Fund Balance, end of year	<u>\$ 3,313,091</u>	<u>\$ 704,502</u>	<u>\$ 5,454,666</u>	<u>\$ 9,472,259</u>

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

CASCADE COUNTY, MONTANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2007

Amounts reported for governmental activities in the statement of activities (page 21) are different because:

Net change in fund balances - total governmental funds (page 21)	\$ (2,826,242)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	481,895
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(681,922)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	3,537,633
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	2,696,453
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	449,077
Internal service funds are used by management to charge the costs of gasoline, risk management, vehicles and communication maintenance, and self insurance to individual funds. The net revenue of these activities is reported with governmental activities.	<u>503,116</u>
Change in net assets of governmental activities (page 19)	<u><u>\$ 4,160,010</u></u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED June 30, 2007

	<u>BUDGETED AMOUNTS</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
REVENUES				
Taxes and special assessments	\$ 4,775,581	\$ 4,775,581	\$ 4,934,395	\$ 158,814
Licenses and permits	5,500	5,500	16,263	10,763
Intergovernmental	604,672	604,672	695,154	90,482
Charges for services	402,875	402,875	642,307	239,432
Fines and forfeitures	431,000	431,000	445,858	14,858
Investment income	365,700	365,700	442,417	76,717
Miscellaneous	-	-	27,584	27,584
Internal Services	5,500	5,500	40,648	35,148
Total Revenues	<u>6,590,828</u>	<u>6,590,828</u>	<u>7,244,626</u>	<u>653,798</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	3,794,684	3,798,684	3,595,225	203,459
Supplies/services/materials, etc.	1,148,450	1,151,850	935,855	215,995
Public Safety:				
Personal services	51,659	51,659	53,670	(2,011)
Supplies/services/materials, etc.	97,750	97,750	46,078	51,672
Public Works:				
Personal services	32,000	32,000	31,466	534
Supplies/services/materials, etc.	200,000	200,000	172,641	27,359
Social and Economic Services:				
Supplies/services/materials, etc.	102,000	102,000	71,527	30,473
Miscellaneous	80,000	80,000	69,830	10,170
Capital Expenditures	35,000	27,600	7,035	20,565
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,541,543</u>	<u>5,541,543</u>	<u>4,983,327</u>	<u>558,216</u>
Excess of revenues over (under) expenditures	<u>1,049,285</u>	<u>1,049,285</u>	<u>2,261,299</u>	<u>1,212,014</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	647,911	647,911	622,976	(24,935)
Transfers out	(2,454,662)	(2,454,662)	(2,984,271)	(529,609)
Total other financing sources (uses)	<u>(1,806,751)</u>	<u>(1,806,751)</u>	<u>(2,361,295)</u>	<u>(554,544)</u>
Net Change in Fund Balance	<u>\$ (757,466)</u>	<u>\$ (757,466)</u>	<u>(99,996)</u>	<u>\$ 657,470</u>
Fund Balance, beginning of year			3,413,087	
Fund Balance, end of year			<u>\$ 3,313,091</u>	

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUND
YEAR ENDED June 30, 2007

	PUBLIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,046,949	\$ 2,046,949	\$ 1,897,719	\$ (149,230)
Intergovernmental	36,993	36,993	37,977	984
Charges for services	5,657,284	5,657,284	4,749,247	(908,037)
Investment income	28,000	28,000	25,325	(2,675)
Miscellaneous	51,000	51,000	28,150	(22,850)
Total Revenues	7,820,226	7,820,226	6,738,418	(1,081,808)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	5,608,692	5,608,692	5,599,920	8,772
Supplies/services/materials, etc.	3,135,748	3,128,748	2,803,976	324,772
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	33,378	33,378	30,529	2,849
Supplies/services/materials, etc.	12,180	12,180	8,992	3,188
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	60,000	67,000	65,710	1,290
Debt Service:				
Principal	12,240	12,240	-	12,240
Interest	-	-	-	-
Total Expenditures	8,862,238	8,862,238	8,509,127	353,111
Excess of revenues over (under) expenditures	(1,042,012)	(1,042,012)	(1,770,709)	(728,697)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,037,646	1,037,646	1,001,155	(36,491)
Transfers out	(107,240)	(107,240)	(113,960)	(6,720)
Total other financing sources (uses)	930,406	930,406	887,195	(43,211)
Net Change in Fund Balance	\$ (111,606)	\$ (111,606)	(883,514)	\$ (771,908)
Fund Balance, beginning of year			1,588,016	
Fund Balance, end of year			\$ 704,502	

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2007

	<u>Business-type Activities-Enterprise Funds</u>				Governmental Activities- Internal Service Funds
	Water Operating	Solid Waste Disposal	Montana Expopark	Totals	
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 17,776	\$ 513	\$ 372,098	\$ 390,387	\$ 3,179,403
Taxes and assessments receivable	-	106,467	-	106,467	-
Inventory	-	-	12,155	12,155	-
Other receivables	-	-	87,902	87,902	571,765
Prepaid expenses	-	1,931	102,580	104,511	-
Total current assets	<u>17,776</u>	<u>108,911</u>	<u>574,735</u>	<u>701,422</u>	<u>3,751,168</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	-	-	-	-	39,060
Capital Assets:					
Land	-	47,379	37,302	84,681	-
Buildings	-	59,375	10,146,343	10,205,718	-
Improvements other than buildings	7,769	24,623	4,034,230	4,066,622	-
Machinery & Equipment	-	547,671	247,650	795,321	159,196
Constructon in progress	-	12,955	-	12,955	-
Less accumultaed depreciation	(740)	(390,714)	(6,246,651)	(6,638,105)	(114,759)
Total capital assets (net accumulated depreciatio	<u>7,029</u>	<u>301,289</u>	<u>8,218,874</u>	<u>8,527,192</u>	<u>44,437</u>
Total noncurrent assets	<u>7,029</u>	<u>301,289</u>	<u>8,218,874</u>	<u>8,527,192</u>	<u>83,497</u>
Total assets	<u>24,805</u>	<u>410,200</u>	<u>8,793,609</u>	<u>9,228,614</u>	<u>3,834,665</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	-	58,252	120,225	178,476	377,340
Due to other funds	-	21,125	-	21,126	22,885
Deferred revenue	-	513	475,506	476,019	-
Total current liabilities	<u>-</u>	<u>79,890</u>	<u>595,731</u>	<u>675,621</u>	<u>400,225</u>
Long-term liabilites:					
Compensated absences payable	-	19,658	15,713	35,371	39,333
Total noncurrent liabilities	<u>-</u>	<u>19,658</u>	<u>15,713</u>	<u>35,371</u>	<u>39,333</u>
Total Liabilities	<u>-</u>	<u>99,548</u>	<u>611,444</u>	<u>710,992</u>	<u>439,558</u>
NET ASSETS					
Invested in capital assets, net of related debt	7,029	301,289	8,218,874	8,527,192	44,437
Unrestricted	<u>17,776</u>	<u>9,363</u>	<u>(36,709)</u>	<u>(9,570)</u>	<u>3,350,670</u>
Total net assets	<u>\$ 24,805</u>	<u>\$ 310,652</u>	<u>\$ 8,182,165</u>	<u>\$ 8,517,622</u>	<u>\$ 3,395,107</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2007

	<u>Business-type Activities-Enterprise Funds</u>				<u>Governmental Activities - Internal Service Funds</u>
	<u>Water Operating</u>	<u>Solid Waste Disposal</u>	<u>Montana Expopark</u>	<u>Totals</u>	
OPERATING REVENUES					
Charges for services	51,839	4,774	2,125,593	2,182,206	36,853
Miscellaneous	-	556	674,595	675,151	-
Special assessments	-	526,045	-	526,045	-
Internal services	-	-	-	-	3,200,639
Total operating revenues	<u>51,839</u>	<u>531,375</u>	<u>2,800,188</u>	<u>3,383,402</u>	<u>3,237,492</u>
OPERATING EXPENSES					
Personal services	8,169	241,111	327,266	576,546	158,877
Supplies and materials	892	99,177	147,331	247,400	509,095
Purchased services	34,487	232,410	2,923,110	3,190,007	4,450
Building materials	-	-	175,911	175,911	-
Fixed charges	2,862	5,304	88,402	96,568	2,050,271
Bad debt expense	-	-	10,500	10,500	-
Depreciation	740	43,727	497,321	541,788	15,788
Total operating expenses	<u>47,150</u>	<u>621,729</u>	<u>4,169,841</u>	<u>4,838,720</u>	<u>2,738,481</u>
Operating income (loss)	<u>4,689</u>	<u>(90,354)</u>	<u>(1,369,653)</u>	<u>(1,455,318)</u>	<u>499,011</u>
NONOPERATING REVENUES (EXPENSES)					
Sale of Scrap	-	1,194	-	1,194	-
Interest revenue	1,027	474	8,004	9,505	147,292
Total nonoperating revenues (expenses)	<u>1,027</u>	<u>1,668</u>	<u>8,004</u>	<u>10,699</u>	<u>147,292</u>
Income (loss) before operating transfers	5,716	(88,686)	(1,361,649)	(1,444,619)	646,303
Transfers out	-	-	(66,392)	(66,392)	(9,847)
Transfers in	-	15,673	1,408,008	1,423,681	111,155
Increase (decrease) in net assets	5,716	(73,013)	(20,033)	(87,330)	747,611
Total net assets - beginning of year	<u>12,060</u>	<u>383,665</u>	<u>8,202,198</u>	<u>8,597,923</u>	<u>2,891,991</u>
Total net assets - end of year	<u>\$ 17,776</u>	<u>\$ 310,652</u>	<u>\$ 8,182,165</u>	<u>\$ 8,510,593</u>	<u>\$ 3,639,602</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2007

	<u>Business-type Activities - Enterprise Funds</u>				Governmental
	<u>Water Operating</u>	<u>Solid Waste</u>	<u>Montana ExpoPark</u>	<u>Total</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 51,839	\$ 560,842	\$ 2,734,073	\$ 3,346,754	\$ -
Receipts from interfund services provided	-	-	-	-	3,227,774
Payments to suppliers	(38,252)	(338,507)	(3,402,432)	(3,779,191)	(3,378,140)
Payments to employees	(8,169)	(246,111)	(332,560)	(586,840)	(156,618)
Net cash provided (used) by operating activities	<u>5,418</u>	<u>(23,776)</u>	<u>(1,000,919)</u>	<u>(1,019,277)</u>	<u>(306,984)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfer to other funds	-	-	(66,392)	(66,392)	(9,847)
Sale of Scrap	-	1,194	-	1,194	-
Transfer from other funds	-	<u>15,673</u>	<u>1,155,552</u>	<u>1,171,225</u>	<u>111,155</u>
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>16,867</u>	<u>1,089,160</u>	<u>1,106,027</u>	<u>101,308</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	<u>(7,769)</u>	<u>(70,749)</u>	<u>-</u>	<u>(78,518)</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(7,769)</u>	<u>(70,749)</u>	<u>-</u>	<u>(78,518)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	<u>1,027</u>	<u>474</u>	<u>8,004</u>	<u>9,505</u>	<u>147,292</u>
Net cash provided (used) by investing activities	<u>1,027</u>	<u>474</u>	<u>8,004</u>	<u>9,505</u>	<u>147,292</u>
Net increase (decrease) in cash and cash equivalents	(1,324)	(77,184)	96,245	17,737	(58,384)
Cash and cash equivalents, July 1, 2006	<u>19,100</u>	<u>77,697</u>	<u>275,853</u>	<u>372,650</u>	<u>3,276,847</u>
Cash and cash equivalents, June 30, 2007	<u>\$ 17,776</u>	<u>\$ 513</u>	<u>\$ 372,098</u>	<u>\$ 390,387</u>	<u>\$ 3,218,463</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	\$ 4,689	\$ (90,354)	\$ (1,369,653)	\$ (1,455,318)	\$ 254,516
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	740	43,727	497,321	541,788	15,788
(Increase) decrease in accounts receivable	-	-	(58,647)	(58,647)	(571,765)
(Increase) decrease in taxes receivable	-	8,455	-	8,455	-
(Increase) decrease in Prepaid expense	-	(406)	(24,099)	(24,505)	-
(Increase) decrease in Inventories	-	-	(4,179)	(4,179)	-
Increase (decrease) in Short term payables	(11)	(1,210)	(28,900)	(30,121)	1,936
Increase (decrease) in Due to other funds	-	21,126	-	21,126	(9,718)
Increase (decrease) in Deferred revenue	-	(114)	(7,468)	(7,582)	-
Increase (decrease) Compensated absences payable	-	<u>(5,000)</u>	<u>(5,294)</u>	<u>(10,294)</u>	<u>2,259</u>
Total adjustments	<u>729</u>	<u>66,578</u>	<u>368,734</u>	<u>436,041</u>	<u>(561,500)</u>
Net cash provided (used) by operating activities	<u>\$ 5,418</u>	<u>\$ (23,776)</u>	<u>\$ (1,000,919)</u>	<u>\$ (1,019,277)</u>	<u>\$ (306,984)</u>
Noncash investing, capital, and financing activities:					
Contributions of capital assets from government			<u>\$ 252,456</u>		

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

CASCADE COUNTY, MONTANA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2007

	External Investment Pool	Private Pupose Trusts	Agency Funds Composite
ASSETS			
Cash and cash equivalents	\$ 23,413,417	\$ 245,439	\$ 3,804,078
Taxes and assessments receivable	-	-	16,196,576
Other receivables	-	-	144,163
Tax deed land	-	-	34,112
Total Assets	23,413,417	245,439	20,178,929
LIABILITIES			
Short-term payables	-	21,758	3,066,564
Due to other governments	-	-	17,112,365
Total Liabilities	-	21,758	\$ 20,178,929
NET ASSETS			
Held in trust for pool participants	\$ 23,413,417		
Held in trust for private purpose trusts		\$ 223,681	

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

CASCADE COUNTY, MONTANA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended June 30, 2007

	<u>External Investment Pool</u>	<u>Private Purpose Trust Funds</u>
ADDITIONS		
Contributions:		
Fines & Forfeitures	\$ -	\$ 1,128,421
Miscellaneous		845,932
Participants	<u>59,321,424</u>	<u>-</u>
Total Contributions	<u>59,321,424</u>	<u>1,974,353</u>
 Investment Earnings:		
Interest	1,098,379	-
Less investment expense	<u>21,968</u>	<u>-</u>
Net investment earnings	<u>1,076,411</u>	<u>-</u>
Total additions	<u>60,397,835</u>	<u>1,974,353</u>
 DEDUCTIONS		
General Government	-	1,329,604
Public Safety	-	569,020
Distribution to participants	<u>56,280,732</u>	<u>-</u>
Total Deductions	<u>56,280,732</u>	<u>1,898,624</u>
Change in Net Assets	4,117,103	75,729
Net assets - beginning of year	<u>19,296,314</u>	<u>147,952</u>
Net assets - end of year	<u>\$ 23,413,417</u>	<u>\$ 223,681</u>

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

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Cascade, Montana is a political subdivision of the State of Montana governed by a three member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the Commission form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete. The County has no component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of the inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported 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 as separate columns in the fund financial statements.

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

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and a protest of the tax is cleared or an amount can be readily determined from an outside source. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Deferred revenue offsets taxes and assessments receivable remaining uncollected at year-end since they are not available to pay liabilities of the current period.

The government reports the following major governmental funds:

General Fund – This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Public Safety – This fund is used for operation of the Sheriff's Department and Adult Detention Center.

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

The government reports the following major proprietary funds:

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

Solid Waste Disposal Enterprise Fund – This fund was established to provide for rural solid waste disposal, maintenance of rural container sites, and for certain assessments to rural properties. The fund is maintained on the full accrual basis of accounting.

Water Operating – This fund was established to provide bulk water for citizens of the County. The fund is maintained on the full accrual basis of accounting.

Additionally, the government reports the following fund types:

Internal Service Funds – These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis. The County utilizes four internal service funds. One is for gasoline, this charges gas at cost plus a seven cent administrative fee. One is for the cost of the County Printer function of the County. Another is for the Vehicle and Communication Maintenance. Communication services is billed out at a yearly amount to utilizing agencies, any proceeds remaining at the end of the year are then restricted to repeater replacement. Vehicle maintenance is utilized to maintain the County vehicle fleet. Maintenance is billed out at an hourly rate plus the cost of parts. The final fund is for the County's self insured health plan. The County's health insurance committee determines the premium rate and benefits yearly.

Private Purpose Trust Funds – These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor or mandated by State Statutes. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor. All of the County's trust funds are mandated by the State Statutes for the following: Sheriff's Prisoner Fund, to secure prisoner's funds when processed and then returned when released; Inmate Welfare, for money earned while serving time and utilized in the commissary at the adult detention center; Human Resources, utilized to account for cafeteria plan; Justice Court, utilized to receive and disburse restitution payments; Clerk of Court Restitution, utilized to receive and disburse restitution payments; Emergency Aid, which consists of anonymous donations that can be used to help the indigent; and Clerk and Recorder's trust, utilized to hold money on foreclosures or estates that belong to the family, the money is released by court order to them.

Investment Trust Fund – Other governmental units may direct the County, in a purely custodial capacity, to invest excess funds. The investment trust fund accounts for these monies invested by other governmental units within the County.

Agency Funds – The County acts as the tax collecting agency for the State and other governmental units located within the County, in a purely custodial capacity. These funds are utilized to account for collections and disbursements to the State and other governmental units.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration.

2. Receivables and Payables

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

Accounts receivables are shown net of allowance for uncollectible. Property tax receivables are offset by deferred revenue accounts since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance notice. In the Statement of Net Assets protested taxes are offset with an allowance account since the County does not know if these will be released to the County or protestor.

3. Inventories and Prepaid Items

All inventories are valued at cost. Inventories are recorded as expenditures in governmental funds, when purchased. Business-type funds' inventories are expensed when consumed. Inventories of materials and supplies on hand are not maintained for governmental activities, but are maintained for business-like activities. Business-like activities determines the cost of inventories using the first-in, first-out method.

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the governmental-wide and fund financial statements.

4. Restricted Assets

These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and to establish a replacement and depreciation reserve for the purpose of replacing capital assets in the future.

5. Capital Assets

Capital assets which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets, except for infrastructure, as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of 1 year. Infrastructure is capitalized if the cost of improvements is equal to or greater than \$50,000. Initial capitalization of infrastructure, all roads and bridges were capitalized regardless of cost or original construction date. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

On the Government Wide Statement of Net Assets, the Net Assets invested in capital assets, net of related debt, does not cross-foot, since the County issued general obligation debt to pay for capital improvements at the Montana ExpoPark. The total column has been reduced by \$3,185,000 for the outstanding amount of this debt, and unrestricted net assets have been increased by the same amount.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

5. Capital Assets, continued

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

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

6. Compensated Absences

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

Vacation leave

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

Sick Leave

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

7. Long-term Obligations

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

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

8. Fund Equity

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS, continued

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$481,895 difference are as follows:

Capital Outlay	\$ 1,771,017
Depreciation Expense	<u>(1,289,122)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ 481,895</u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.” This adjustment detail of \$681,922 consists of the following:

Removal of Gain on Sale of Assets	\$ (1,279)
Actual Loss on Sale of Assets	<u>(680,643)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ (681,922)</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$2,696,453 difference are as follows:

Principal repayments:	
Deferred Charges	\$ (18,654)
General obligation debt	2,712,577
Accrued interest adjustment	<u>2,530</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 2,696,453</u>

Another element of that reconciliation states that “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. During December 2007 the Montana Supreme Court ruled on the PPL protest. The County has reduced protested taxes at year end to 20% of the amount protested by taxpayers. This is believed to be a reasonable amount based on the Supreme Court ruling.

III. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The County of Cascade adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, and Part 40 of the Montana Code Annotated. The budget is adopted using the same basis of accounting as the fund financial statements. A non-binding management budget is adopted for the enterprise and internal services funds. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the second Monday in August or within 45 calendar days of the receipt of the certified taxable valuations from the Montana Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

III. COMPLIANCE AND ACCOUNTABILITY, continued

A. Budgetary Information, continued

The Board of County Commissioners has the sole authority to approve budget transfers and budget amendments. County officials may not expend in excess of their existing budget authority. The Board of County Commissioners may, if appropriate, transfer existing budget authority within a fund and increase departmental authority. Per MCA 7-6-4005, expenditures made, liabilities incurred, or warrants issued in excess of a department's total budget appropriation, as originally determined or as later revised, are not a liability of the County, but the official authorizing or incurring the expenditure is liable for it personally and upon their official bond.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level, which is identified as the legal level of budgetary control.

Encumbrance accounting is employed for the governmental funds. The County has a formal encumbrance accounting system. Encumbrances (e.g. purchase orders, contracts) outstanding at year-end are reported, as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent fiscal year. There were no encumbrances at June 30, 2007.

B. Excess of expenditures over appropriations

For the year ended June 30, 2007, there were no funds with expenditures exceeding appropriations.

C. Deficit fund equity

1. Governmental Funds

(1) Library Fund

The Library fund had a negative fund balance of \$7,855. This fund has approximately 25% of its tax proceeds protested yearly. The County will release a portion of the tax proceeds to balance the fund in the coming year so the County may maintain the current level of funding for County libraries.

(2) Planning Board

The Planning Board had a negative fund balance of \$2,095 at the end of the year. This was caused by an increase in protested taxes. The County has reduced expenditures in the upcoming year to resolve this.

(3) Mental Health

The Mental Health Fund had a negative fund balance of \$3,506. The County has increased the tax levy for this fund to bring the fund balance positive in the following year.

(4) Gasoline Tax

This fund had a negative fund balance of \$4,599 at year end. This was caused by the County not receiving its anticipated revenue, and high utilization of the fund repairing roads.

(5) County Attorney Grants

This grant had a negative fund balance of \$187. This was an increase of fund balance and the County believes that the fund will be in balance at the end of the next fiscal year.

(6) Judgment Levy

The judgment levy ended the year with a negative fund balance of \$128,254. This was caused by mainly by protested taxes. Montana statutes allow the County to levy this only for the amount needed to pay the judgment for a maximum of three years. The County has made timely payments and expects the fund to fall further in debt until the protested tax funds are released.

(7) Fairgrounds Capital Improvement

The fund had a negative reserve of \$13,242 at the end of the fiscal year. This was caused by the County not receiving the anticipated Capital Improvement fees. The County has budgeted this fund in the following year to bring the fund to a positive fund balance.

2. Internal Service Funds

(1) Vehicle and Communications Fund

The Vehicle and Communications Fund had a negative fund balance of \$20,119 at the end of the fiscal year. The County is currently doing an analysis on the amount charged for these services and the amount being billed. In addition, the County is looking at whether the program is saving the County money.

(2) County Printer

The County Printer had a negative fund balance of \$14,888. The County is reviewing the feasibility of the amount being charged for the service, and the necessity of the program for the future.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash in treasury may include cash and cash items; demand, time, savings and fiscal agent deposits, investments in the State Short-Term Investment Pool) S.T.I.P.; and direct obligations of the United States Government. Investments are stated at fair market value. The composition of cash in treasury on June 30, 2007, was as follows:

	Carrying Amount	Risk		
		1	2	3
a. Cash on hand/Petty cash	\$ 156,682	\$ 156,682		\$ -
b. Cash in banks -				
(1) Demand deposits	442,828	167,468	275,360	-
(2) Certificates of deposit	213,358	113,358	100,000	-
(3) Repurchase agreements	2,872,894	-	2,872,894	-
c. S.T.I.P.	37,030,308	-	-	-
TOTAL	\$ 40,716,070	\$ 437,508	\$ 3,248,254	\$ -

The County's bank balances are classified according to the credit risk by the three categories described below:

Category 1 – Insured or collateralized with securities by the entity or by its agent in the entity's name.

Category 2 – collateralized with securities held by the pledging financial institution's trust department or agency in the entity's name.

Category 3 – Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name.)

Montana Statutes recommend that the County have pledged securities for the uninsured or unguaranteed portion of the deposits as follows: (1) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more or (2) securities equal to 100% of the uninsured deposits if the institution in which deposits are made has a net worth to total assets ratio of less than 6%. The amount of collateral exceeded the amount recommended by State Statutes for all funds.

The Montana Short-Term Investment Pool (STIP) is managed by the Montana Board of Investments (Board). The Board was created by the State of Montana legislature to manage the State of Montana's investment funds on a centralized basis. The County voluntarily participates in STIP. STIP is an external investment pool which operates in a manner consistent with a 2A-7 like pool. A 2A-7 like pool is allowed to use amortized cost rather than fair value to report net assets to compute unit values. The County reports its investment in the STIP based on the pool's unit value, which is fixed at one dollar (\$1). The fair value of the position in the external investment pool is the same as the value of the pool shares.

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

B. External Investment Pool

The County Treasurer invests on behalf of most funds of the County and external participants in accordance with the County's investment policy and Montana Statutes. The County's investment pool is comprised of two components: (1) internal pooled deposits and investments and (2) external pooled deposits and investments.

1. Basis of Presentation

The accounts of the County's investment pool are organized on the basis of internal and external investments. All internal operations are accounted for separately by the entity within the County's financial statements. The operations of the external portion are accounted for within a separate set of self balancing accounts that comprise its assets, liabilities, additions, deletions, and net assets. All school districts and other special districts within Cascade County are required by Montana Statute to hold all funds with the County Treasurer and have the option to participate in the County's investment pool or to direct their own investments. The total percentage of the Treasurers Pool that relates to external participants is 62.9%. Internal and external portions are detailed in the following sections.

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

1. Basis of Presentation, continued

(1) Internal Investment Portion

The internal investment pool is used to account for assets that belong to the funds of Cascade County, Montana. Internal pool assets are made up of the following: General Fund, \$2,518,555; Special Revenue Funds, \$1,915,099; Debt Service Funds, \$294,501; Capital Project Funds, \$1,204,398; Proprietary Fund-Enterprise, \$360,485, and Proprietary Fund-Internal Service, \$2,873,547 for a total of \$9,166,585.

(2) External Investment Portion

The external investment pool accounts for assets under the control of management that represents positions that belong to legally separate entities these investments total \$23,413,417 at June 30, 2007. All external investments are agency funds that by Montana Statute are invested by the County. Because all investments are in STIP (Short-Term Investment Pool) all funds are valued at cost with no unrealized gain or loss. STIP investments are available with a 24-hour notice.

2. Basis of Accounting

The accrual basis of accounting is followed for the investment pool. All additions and deductions are recognized when accrued. Changes in the fair market value of investments (if material) are recognized as revenue or loss at the end of each accounting period.

3. Investments

Effective July 1, 1997, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools, which require governmental external investment pools and individual investment funds to report certain investments at fair value in the balance sheet and recognize the corresponding change in the fair value of the investment in the year the change occurred.

4. Investment Valuation

Investments in the pool are reported at fair value. The fair value of pooled investments is determined annually and is based on year-end market prices. The fair value of the pool is equal to the value of the pooled shares. Investments in Montana Short-Term Investment Pool (STIP) are carried at the pools share cost. The County has not provided or obtained any legally binding guarantees during the fiscal year ended June 30, 2007, to support the value of shares in the pool. The credit quality rating of the STIP investments is A1+.

5. Investment Income

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participants' cash balance at the end of the previous month in relation to total pooled investments. Montana State law allows, except as specifically noted, all investment earnings of the County to be allocated to the General Fund.

6. Administrative Fees

Cascade County charges a 2% administrative fee to all participants of the investment pool. The fee is deducted prior to distribution of interest earnings to participants and is deposited into the County General Fund. For the fiscal year ended June 30, 2007, the administrative fee charged was \$38,577.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

Composition of the external pool at June 30, 2007, is as follows:

7130-Contested Taxes	\$ 13,654,707
7131-Contested Tax Interest	1,034,251
7162-Construction Lien Bond	2,456
7230-Fort Shaw Irrigation	5,299
7250-West Great Falls Flood Control	19,122
7252-West Great Falls Flood Maintenance	259,011
7310-Black Eagle Fire Department	66,923
7350-Transit District	1,265,302
7360-North Central Learning Resource Center	18,729
7529-Elementary Equalization	73,429
7530-Elementary Equal Non-Levy	3,627
7531-High School Equalization	48,953
7532-High School Non-Levy	2,418
7701- District 1 Great Falls	1,788,139
7703-District 3 Cascade	942,820
7705-District 5 Centerville	783,243
7729-District 29 Belt	577,105
7755-District 55 Sun River	1,058,162
7774-District 74 Vaughn	436,830
7785-District 85 Ulm	238,146
7795-District 95 Deep Creek	24,026
7820-High School Transportation	246,578
7830-High School Retirement	279,846
7840-Elementary Retirement	584,295
Total External Pool	<u>\$ 23,413,417</u>

Condensed 2007 financial information for the County's investment pool is as follows:

	External Participants	Internal Participants	Combined
Statement of Net Assets			
Assets:			
Cash equivalents	<u>\$ 23,413,417</u>	<u>\$ 9,166,585</u>	<u>\$ 32,580,002</u>
Liabilities and Net Assets:			
County funds	\$ -	\$ 9,166,585	\$ 9,166,585
External participants	<u>23,413,417</u>	<u>-</u>	<u>23,413,417</u>
Total liabilities and net assets	<u>\$ 23,413,417</u>	<u>\$ 9,166,585</u>	<u>\$ 32,580,002</u>
Statement of Changes in Net Assets			
Revenues:			
Investment income	\$ 1,098,379	\$ 830,466	\$ 1,928,845
Participant investment in pool	59,321,424	28,781,251	88,102,675
Distribution to participants	(56,280,732)	(30,943,930)	(87,224,662)
Administrative expense	<u>(21,968)</u>	<u>(16,609)</u>	<u>(38,577)</u>
Increase(Decrease) in net assets	4,117,103	(1,348,822)	2,768,281
Net assets, beginning of year	<u>19,296,314</u>	<u>10,515,407</u>	<u>29,811,721</u>
Net assets, end of year	<u>\$ 23,413,417</u>	<u>\$ 9,166,585</u>	<u>\$ 32,580,002</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

C. Taxes and Assessments Receivable

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

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

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

The County is permitted by State Statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the County for the year ended June 30, 2007, were within the legal limits. The tax levies were based upon a taxable valuation of \$116,825,522.

Current tax collections for the year ended June 30, 2007, were approximately 94.14% of the amount levied. Three major taxpayers paid a portion of their taxes under protest. The \$1,289,243 paid under protest is not available to the County until the protest is settled. The total amount protested from these major taxpayers are \$5,167,864 since the protest began in fiscal year ending June 30, 2001. Northwest Energy started protesting taxes in the fiscal year ended June 30, 2006. Qwest has protested since fiscal year 2005 but normally settle the following year.

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

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental Funds	\$ 649,267
	Solid Waste	21,125
	Internal Service Funds	22,885
		<u>\$ 693,277</u>

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

Interfund transfers:

Transfer out:	<u>Transfers In:</u>						
	<u>General Fund</u>	<u>Public Safety</u>	<u>Nonmajor Governmental</u>	<u>Internal Service Funds</u>	<u>Solid Waste</u>	<u>Montana ExpoPark</u>	<u>Total</u>
General Fund	-	\$ 625,000	\$ 1,477,425	\$ 100,018	\$ -	\$ 781,828	\$ 2,984,271
Public Safety	-	-	113,960	-	-	-	113,960
Nonmajor Governmental	622,976	376,155	1,278,415	11,137	15,673	626,180	2,930,536
Internal Service Funds	-	-	9,847	-	-	-	9,847
Montana ExpoPark	-	-	66,392	-	-	-	66,392
Total	<u>\$ 622,976</u>	<u>\$ 1,001,155</u>	<u>\$ 2,946,039</u>	<u>\$ 111,155</u>	<u>\$ 15,673</u>	<u>\$ 1,408,008</u>	<u>\$ 6,105,006</u>

The General Fund primarily supports the cost to house local inmates in both the Adult Detention Center and Juvenile Detention Center; this is done with an Inter-fund transfer. In addition, since the County reassumed the operations of the Montana ExpoPark the County Commission determined any additional operations funding would come from the General Fund. In addition, the County has two levies, the Fair and Four Seasons that are utilized to support the Montana ExpoPark.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2007 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 176,120	\$ 465,135	\$ -	\$ 641,255
Land easements	3,198,284	-	-	3,198,284
Construction in progress	-	351,180	-	351,180
Total capital assets not being depreciated	3,374,404	816,315	-	4,190,719
Capital assets being depreciated:				
Buildings	20,263,847	620,001	-	20,883,848
Improvements other than buildings	167,350	17,035	-	184,385
Machinery and equipment	6,782,296	1,027,760	341,822	7,468,234
Infrastructure	20,299,050	509,857	-	20,808,907
Total Capital assets being depreciated	47,512,543	2,174,653	341,822	49,345,374
Less accumulated depreciation for:				
Buildings	3,568,534	414,625	-	3,983,159
Improvements other than buildings	67,744	8,809	-	76,553
Machinery and equipment	4,756,177	743,134	328,073	5,171,238
Infrastructure	16,841,889	138,342	-	16,980,231
Total accumulated depreciation	25,234,344	1,304,910	328,073	26,211,181
Total Capital assets being depreciated, net	22,278,199	869,743	13,749	23,134,193
Governmental activities capital assets, net	\$ 25,652,603	\$ 1,686,058	\$ 13,749	\$ 27,324,912
 Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,681	\$ -	\$ -	\$ 84,681
Capital assets being depreciated:				
Buildings	10,205,718	-	-	10,205,718
Improvements other than buildings	3,632,948	433,674	-	4,066,622
Machinery and equipment	796,880	57,795	59,354	795,321
Construction in process	173,450	12,955	173,450	12,955
Total Capital assets being depreciated	14,808,996	504,424	232,804	15,080,616
Less accumulated depreciation for:				
Buildings	3,996,764	260,073	-	4,256,837
Improvements other than buildings	1,631,352	203,460	-	1,834,812
Machinery and equipment	527,555	78,255	59,354	546,456
Total accumulated depreciation	6,155,671	541,788	59,354	6,638,105
Total capital assets being depreciated, net	8,653,325	(37,364)	173,450	8,442,511
Business-type activities capital assets, net	\$ 8,738,006	\$ (37,364)	\$ 173,450	\$ 8,527,192

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Capital Assets, continued

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

Governmental activities:		
General government	\$	160,473
Public safety		515,245
Public works		496,240
Public health		74,492
Social and economic services		42,146
Housing and Community Development		526
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets		<u>15,788</u>
Total depreciation expense - governmental activities		<u>\$ 1,304,910</u>
Business-type activities		
Water Operating	\$	740
Solid Waste		43,727
Montana Expo Park		<u>497,321</u>
Total depreciation expense - business-type activities		<u>\$ 541,788</u>

F. Operating leases

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

The City of Great Falls and Cascade County entered into an inter-local agreement for the City to provide bulk water service to Cascade County residents. The term of this agreement is for the period of fifteen (15) years from July 1, 1995, through June 20, 2010. The City will supply bulk water and storm drain service to the three (3) City dispensing station sites presently located within the City of Great Falls. The County shall pay a monthly payment to the City of Great Falls in the amount of \$238 during the period of the agreement.

G. Long-term debt

The County has assumed the following long-term debt:

1. General Obligation Bonds

Bonds payable at June 30, 2007 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term Years	Final Maturity	Bonds Issued	Outstanding June 30, 2007	Annual Serial Payment
Fair Refunding Bonds Series 2001	11/15/01	2.15-4.15%	12 years	07/01/13	\$ 5,855,000	\$ 3,185,000	Varies
Adult Detention Construction Refunding Bonds Series 2005	07/13/05	2.65-3.8%	11 years	07/01/16	<u>6,410,000</u>	<u>5,800,000</u>	Varies
Total G.O. Bonds					<u>\$ 12,265,000</u>	<u>\$ 8,985,000</u>	

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

1. General Obligation Bonds, continued

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

Year Ending June 30	Principal	Interest	Total
2008	\$ 565,000	\$ 327,393	\$ 892,393
2009	1,065,000	294,897	1,359,897
2010	1,100,000	259,485	1,359,485
2011	1,135,000	221,913	1,356,913
2012	1,180,000	181,448	1,361,448
2013	1,220,000	137,958	1,357,958
2014	1,270,000	91,189	1,361,189
2015	710,000	54,390	764,390
2016	740,000	28,120	768,120
Total	<u>\$ 8,985,000</u>	<u>\$ 1,596,793</u>	<u>\$ 10,581,793</u>

2. Special Assessment Bonds

Bonds payable at June 30, 2007 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of Bond	Final Maturity	Bonds Issued	Outstanding June 30, 2007	Annual Serial Payment
RSID #41 Park Garden							
Estates					\$ 64,000	\$ 36,012	\$ 7,940
Pooled RSID Bonds	09/15/92	4-6.5%	20 years	07/01/13	530,000	130,000	6,329
Pooled RSID Bonds	09/12/95	4.5-6.25%	15 years	08/01/11	1,655,000	425,000	Varies
Total					<u>\$ 2,249,000</u>	<u>\$ 591,012</u>	<u>\$ 14,269</u>

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

Year Ending June 30	Principal	Interest	Total
2008	\$ 2,760	\$ 31,553	\$ 34,313
2009	5,802	31,364	37,166
2010	56,198	29,850	86,048
2011	191,621	22,743	214,364
2012	242,074	14,734	256,808
2013	47,557	5,225	52,782
2014	45,000	1,676	46,676
Total	<u>\$ 591,012</u>	<u>\$ 137,145</u>	<u>\$ 728,157</u>

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

3. Contracts, notes or loans

Purpose	Original Amount	Date of Issue	Interest Rate	Outstanding 06/30/2007	Date of Last Payment
Governmental Activities					
Heritage Bank for Capital Outlay Acquisition	\$ 935,499	3/1/2004	4%	\$ 523,617	2/15/2011
Whitetail Lane RID - Intercap	48,990	10/28/2005	Varies	44,878	2/15/2016
Flood/Gannon Road RID - Intercap	<u>269,342</u>	10/28/2005	Varies	<u>246,735</u>	2/15/2016
Governmental Funds Total	<u>\$ 1,253,831</u>			<u>\$ 815,230</u>	

The Heritage Bank loan actually consists of ten agreements. All ten notes have the same date of last payment. The purpose of this was when the County trades off one of the motor graders the entire loan will not have to be rewritten.

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

Ending June 30	Governmental Activities		
	Principal	Interest	Total
2008	\$ 162,491	\$ 33,496	\$ 195,987
2009	169,445	26,283	195,728
2010	176,647	18,742	195,389
2011	132,561	11,222	143,783
2012	32,253	8,038	40,291
2013	33,489	6,472	39,961
2014	34,775	4,830	39,605
2015	36,109	3,124	39,233
2016	<u>37,460</u>	<u>1,352</u>	<u>38,812</u>
Total	<u>\$ 815,230</u>	<u>\$ 113,559</u>	<u>\$ 928,789</u>

4. Capital Lease Obligations

The County has entered into several leases that meet the criteria of a capital lease as defined by Statement of Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one that transfers benefits and risks of ownership to the lessee. Total leased equipment capitalized in governmental funds as of June 30, 2007, was \$216,235.

The following is a schedule of the future minimum lease payments under the capitalized leases together with the present value of the net minimum lease payments as of June 30, 2007:

Year Ending June 30:	Amount
2008	\$ 12,096
2009	9,403
2010	6,710
2011	<u>1,678</u>
Total minimum lease payments	29,887
Less: Amount representing interest	<u>2,988</u>
Present value of net minimum lease payments	<u>\$ 26,899</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

6. Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2007, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 10,005,000	\$ -	\$ 1,020,000	\$ 8,985,000	\$ 565,000
Special assessment debt with governmental commitment	761,266	-	170,254	591,012	2,760
Less deferred amounts:					
For issuance costs	(154,210)	-	(18,654)	(135,556)	-
Total bonds payable	<u>10,612,056</u>	<u>-</u>	<u>1,171,600</u>	<u>9,440,456</u>	<u>567,760</u>
Loans	971,148	-	155,918	815,230	162,491
Capital Leases	12,349	22,098	7,547	26,900	10,454
Compensated absences	<u>1,649,428</u>	<u>60,483</u>	<u>-</u>	<u>1,709,911</u>	<u>-</u>
Governmental activity long-term liabilities	<u>\$ 13,244,981</u>	<u>\$ 82,581</u>	<u>\$ 1,335,065</u>	<u>\$ 11,992,497</u>	<u>\$ 740,705</u>
Business-Type activities					
Compensated absences	<u>\$ 45,665</u>	<u>\$ 10,294</u>	<u>\$ -</u>	<u>\$ 55,959</u>	<u>\$ -</u>

H. Pending Litigation

The County is a party to certain litigation under which it may be required to pay certain monies upon the decision of the courts. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that these matters will not have a material adverse effect on the financial condition of the County. Accordingly, no provision has been made in the financial statements for these contingent liabilities.

I. 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 Employee's 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).

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

I. Pension and retirement plans, continued

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

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

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

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

2. Sheriffs' Retirement System (SRS)

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

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

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

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

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

The SRS plan issues a publicly available financial report that includes financial statements and required supplementary information for that plan. Those reports may be obtained by writing or calling the Public Employees' Retirement Division at the same address given for the PERS plan above.

IV. DETAILED NOTES ON ALL FUNDS, continued

J. Pension and retirement plans, continued

3. Funding Policy and Annual Contributions

The County made the following contributions into the plans for the year ended June 30, 2007 as follows:

	PERS	SRS
Required member contributions	6.90%	9.245%
Required employer contributions (1)	6.80%	9.535%
Covered payroll	\$ 10,466,579	\$ 2,800,710
(1) 0.10% paid by State of Montana		
Contributions:		
Employer	\$ 711,707	\$ 267,048
Employee	722,174	258,926
Additional Employee	12,404	3,604
Total	\$ 1,446,285	\$ 529,578

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

V. DETAILED NOTES ON ALL FUNDS, continued

K. Pension and retirement plans, continued

3. Funding Policy and Annual Contributions, continued

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 2007. Three year trend information is as follows:

	Year Ending	Contributions Required	Contributions Made	Percentage Contributed
PERS	06/30/05	\$ 730,868	\$ 730,868	100%
	06/30/06	\$ 750,546	\$ 750,546	100%
	06/30/07	\$ 711,707	\$ 711,707	100%
SRS	06/30/05	\$ 120,503	\$ 120,503	100%
	06/30/06	\$ 184,151	\$ 184,151	100%
	06/30/07	\$ 267,048	\$ 267,048	100%

The 2007 legislature increased the employer's contribution rate for both of these plans effective July 1, 2007. PERS went from 6.8% to 6.935% and SRS went from 9.535% to 9.825%.

K. Subsequent Events

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

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

L. Risk Management

The County faces a considerable number of risks of loss, including (1) damage to and loss of property and contents, (2) employee torts, (3) professional liability, i.e. error and omissions, (4) environmental damage, (5) workers' compensation, i.e. employee injuries, (6) prisoner medical costs and (7) medical insurance costs of employees. A variety of methods are used to provide insurance for these risks. Commercial policies (except vehicle fleet coverage) transfers all risk of loss, except for the deductible amounts, are purchased for property and content damage, employee torts, and professional liabilities.

Coverage limits and deductibles on the commercial policies are periodically reviewed so that the County is adequately insured. The County has created the full time position of Risk Manager to evaluate and manage the ongoing insurance risks. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

The insurance premiums for comprehensive coverage are accounted for in the comprehensive insurance special revenue fund. Fleet coverage premium is allocated to each specific fund based on usage. Workers' compensation premiums are allocated to each specific fund based upon personnel.

The majority of the County's coverage was switched to the Montana Association of Counties (MACo) insurance program on July 1, 1995. The County still maintains its boiler coverage, and some professional liability policies, outside of this program, on commercial policies. The program provides the following coverage's: property, general liability, auto liability and physical damage, public officials' errors and omissions, law enforcement liability, and crime. The County maintains sufficient coverage to meet the \$1,500,000 liability exposure imposed by State Statute.

The County is uninsured as to prisoner medical costs even though State law makes the County liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2007, the County incurred \$364,455 in prisoner medical costs, with direct reimbursement of \$30,164 from various agencies, individuals or insurance carriers for a net expenditure of \$334,291. 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, 2007, the County expended \$610,389 for these services. The County receives a reimbursement for the State for their inmates that the County houses. This is not a direct dollar reimbursement, but is built into the per diem rate paid by the State.

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 up to one million dollars, which should be adequate to fund our portion of any clean-up.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

L. Risk Management, continued

1. Workers Compensation

The County participates in a state-wide public risk pool, Montana Association of Counties (MACo) for workers' compensation coverage. Employee medical insurance is provided through the Montana Joint Powers Trust administered by Employee Benefit Management Services, Inc.

The County has joined together with other Montana counties to form a self-insurance pool offering workers' compensation coverage. This pool, named the Montana Association of Counties Workers' Compensation Trust, has entered into an agreement with a private management firm to provide claim administrative services. The Trust has also entered into an agreement with the Montana Association of Counties to provide general administrative services.

The Trust uses excess insuring agreements (specific coverage of \$2,000,000 in excess of \$500,000 for each occurrence) to reduce its exposure to large losses on a per claim basis. These reduce Trust exposure, although it does not discharge the primary liability of the Trust as direct insurer. The Trust evaluates its financial position annually and member rates are adjusted annually.

The County's obligation to the Trust is to pay the determined workers' compensation premium rates. However, the County has no financial or contractual obligation to remain in the pool.

Audited financial statement for the Montana Association of Counties Workers' Compensation Trust for fiscal year ended September 30, 2006 disclosed the following:

Assets	\$ <u>18,413,463</u>
Short-term liabilities	\$ 49,530
Loss reserves	17,624,112
Net assets	<u>739,821</u>
 Total liabilities, reserves and net assets	 \$ <u>18,413,463</u>
Income	\$ 9,314,668
Expenses	<u>6,999,185</u>
 Net increase in net assets	 \$ <u>2,315,483</u>

Cascade County, Montana pays a periodic premium to MACo for its workers' compensation insurance coverage.

2. Employee Health and Medical

The County provides medical insurance coverage for its employees via a self-insured plan (the Plan) that is administered by Blue Cross/Blue Shield of Montana (BC/BS). The Plan provides medical benefits and is operated as an Internal Service fund, the Self Insurance Fund. The Plan carries specific and aggregate stop-loss coverage. Rates are determined in consultation with BC/BS based on past claims experience and reserves maintained by the County. The rates include a premium of a commercial "specific stop-loss" policy and an "aggregate stop-loss" policy. The specific stop-loss coverage reimburses the Plan for claims arising out of the illness or injury of a plan participant that exceed \$75,000. The aggregate stop-loss coverage protects the Plan against claims, which individually are not large enough to qualify for specific stop-loss coverage, but when added together are greater than the Plan's expected claims. The Plan, after consultation with BC/BS, accrued a liability of \$327,270 for claims reported but not paid and claims incurred but are not reported as of June 30, 2007. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007**

IV. DETAILED NOTES ON ALL FUNDS, continued

L. Risk Management, continued

2. Employee Health and Medical, continued

Changes in the funds claim liability is as follows:

	Fiscal year ended June 30	
	2007	2006
Claims liability, beginning of year	\$ 357,973	\$ 238,938
Claims incurred in the fiscal year	1,803,890	1,986,768
Claims paid in the fiscal year	(1,834,593)	(1,867,733)
Claims liability, end of year	\$ 327,270	\$ 357,973

M. Intergovernmental Agreements

The County has entered into various intergovernmental agreements with the City of Great Falls for providing services. These agreements include the following:

1. Library

The County contributes to the operations of the Library Board. The financial accounting and reporting for the library operations is performed by the City of Great Falls. Cascade County assesses a rural mill levy for the purpose of making contributions to the city library operating costs, as well as to the Belt and Cascade town libraries. For the fiscal year ended June 30, 2007, the County remitted \$170,000 from Library fund levies to the City of Great Falls and \$26,000 to the town libraries of Belt and Cascade.

2. Health Department

The City of Great Falls (City) contributes to the operations of the City-County Health Department. The financial accounting and reporting for the health department is performed by the County and the County assesses a rural levy for department operating costs. The City remits to the County a contribution for operating costs on a periodic basis. For the fiscal year ended June 30, 2007 the City contributed \$250,000 towards the operating costs.

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

N. Conduit Debt

Cascade County had three conduit debt transactions with a total principal balance remaining at June 30, 2007, of \$1,990,134. These consisted of a series 1992 industrial development revenue issue, series 2001 multi-family housing revenue issue and a series 2001 industrial development issue. Cascade County has no pecuniary liability as the Issuer, nor can a charge against its general credit or taxing powers be incurred. The County was not financially obligated as the Issuer in any way.

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES
June 30, 2007**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	Total Nonmajor Governmental Fund Types
ASSETS				
Cash and cash equivalents	\$ 4,669,107	\$ 405,996	\$ 1,235,866	\$ 6,310,969
Restricted cash and cash equivalents	-	-	9,847	9,847
Taxes and assessments receivable	3,386,607	1,790,140	-	5,176,747
Other receivables	929,666	-	11,792	941,458
Prepaid Expenses	<u>12,536</u>	<u>-</u>	<u>-</u>	<u>12,536</u>
Total assets	<u>\$ 8,997,916</u>	<u>\$ 2,196,136</u>	<u>\$ 1,257,505</u>	<u>\$ 12,451,557</u>
LIABILITIES				
Short-term payables	\$ 1,150,890	\$ -	\$ 19,987	\$ 1,170,877
Due to other funds	495,979	128,254	25,034	649,267
Deferred revenue	<u>3,386,607</u>	<u>1,790,140</u>	<u>-</u>	<u>5,176,747</u>
Total Liabilities	5,033,476	1,918,394	45,021	6,996,891
FUND BALANCES				
Reserved	<u>3,964,440</u>	<u>277,742</u>	<u>1,212,484</u>	<u>5,454,666</u>
Total liabilities and fund balances	<u>\$ 8,997,916</u>	<u>\$ 2,196,136</u>	<u>\$ 1,257,505</u>	<u>\$ 12,451,557</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2007

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Fund Types</u>
REVENUES				
Taxes and special assessments	\$ 6,898,607	\$ 2,596,269	\$ -	\$ 9,494,876
Licenses and permits	89,166	-	-	89,166
Intergovernmental	4,926,060	10,664	-	4,936,724
Charges for services	1,637,923	-	-	1,637,923
Fines and forfeitures	57,245	-	-	57,245
Investment income	98,336	35,256	78,000	211,592
Miscellaneous	679,464	-	80,502	759,966
Total Revenues	<u>14,386,801</u>	<u>2,642,189</u>	<u>158,502</u>	<u>17,187,492</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	654,036	-	-	654,036
Supplies/services/materials, etc.	202,388	-	80,442	282,830
Public Safety:				
Personal services	1,160,140	-	-	1,160,140
Supplies/services/materials, etc.	1,157,180	-	-	1,157,180
Public Works:				
Personal services	2,058,540	-	-	2,058,540
Supplies/services/materials, etc.	1,442,835	-	-	1,442,835
Public Health:				
Personal services	3,068,800	-	-	3,068,800
Supplies/services/materials, etc.	1,440,086	-	-	1,440,086
Social and Economic Services:				
Personal services	1,074,798	-	-	1,074,798
Supplies/services/materials, etc.	912,786	-	-	912,786
Culture and Recreation:				
Personal services	38,521	-	-	38,521
Supplies/services/materials, etc.	431,867	-	-	431,867
Housing and Community Development:				
Personal services	168,879	-	-	168,879
Supplies/services/materials, etc.	40,761	-	-	40,761
Conservation of Natural Resources:				
Personal services	35,602	-	-	35,602
Supplies/services/materials, etc.	5,227	-	-	5,227
Miscellaneous	226,440	-	-	226,440
Capital Expenditures	184,059	-	1,514,213	1,698,272
Debt Service:				
Principal	142,525	2,570,052	-	2,712,577
Interest	27,687	409,141	-	436,828
Total Expenditures	<u>14,473,157</u>	<u>2,979,193</u>	<u>1,594,655</u>	<u>19,047,005</u>
Excess of revenues over (under) expenditures	<u>(86,356)</u>	<u>(337,004)</u>	<u>(1,436,153)</u>	<u>(1,859,513)</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	1,279	-	-	1,279
Transfers in	1,964,933	2,121	978,984	2,946,038
Transfers out	(2,568,291)	(2,121)	(360,124)	(2,930,536)
Total other financing sources (uses)	<u>(602,079)</u>	<u>-</u>	<u>618,860</u>	<u>16,781</u>
Net Change in Fund Balance	<u>(688,435)</u>	<u>(337,004)</u>	<u>(817,293)</u>	<u>(1,842,732)</u>
Fund Balance, beginning of year	4,652,875	614,746	2,029,777	7,297,398
Fund Balance, end of year	<u>\$ 3,964,440</u>	<u>\$ 277,742</u>	<u>\$ 1,212,484</u>	<u>\$ 5,454,666</u>

NONMAJOR SPECIAL REVENUE FUNDS

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

Road - Responsible for construction, maintenance, snow removal, street signs and improvements of County owned roadways.

Poor - Established to provide public assistance as necessary.

Bridge - Responsible for constructing, maintaining, and repairing County owned public bridges.

Weed Control - Established to finance the Noxious Weed Control Board operations.

Predatory Animal Control - Established to pay for the cost of predator control on livestock.

State Fair - Established to secure, equip, maintain, and operate a county fair.

District Court - Established to pay the Public Defender, Clerk of Court, and some District Court costs.

Comprehensive Insurance - Established to pay the County's comprehensive and liability insurance.

Mosquito Control - Established to finance the Mosquito Control Board operations.

Parks - Established to maintain, operate, and equip parks.

Library - Established to maintain and operate libraries.

Emergency Medical Services - Established to provide rural emergency medical services.

Four Seasons Arena - Established to maintain and operate the Four Seasons Arena.

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

Health - Established to operate the City-County Health Department.

Mental Health - Established to finance the operations of the Mental Health Board.

Senior Citizens - Established to provide certain sources of Area 8 Agency on Aging.

Medicaid Waiver - Medicaid payments for home health care alternative to nursing home care.

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

Special Transportation - Established to provide transportation for senior and disabled citizens.

Rural Fire - Established to protect range, farm, and forest resources.

Medical Services - Established to provide adult detention infirmary services.

Museums - Established to maintain and operate museums.

Employee Retirement - Established to provide retirement for County employees.

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

Group Insurance Dividend - Established to account for insurance group premium refunds.

Permissive Medical Levy - Established to provide for insurance cost increase for County employees.

Drug Forfeiture - Established to account for all drug seizure assets.

Federal Equitable Share - To account for County share of drug forfeiture revenues.

CDBG (Community Development Block Grant) Revolving Loan - Established for community development activities.

Records Preservation - Established to preserve County records.

D.A.R.E. (Drug and Alcohol Resistance Education) - Established to fund Drug Abuse Resistance Educational activities.

NONMAJOR SPECIAL REVENUE FUNDS

Jail Improvement & Education - Established for jail improvements and education.

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

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

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

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

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

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

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

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

Whitetail Lane O & M - Established to account for assessments used to repair Whitetail Lane Rid.

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

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

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

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

Weed Trust - Established to account for state funds granted to the County for weed control services.

County Land Information - Established to account for the County portion of a GIS fee mandated by the State.

Sun River Valley Ditch - A grant to assist in controlling noxious weeds in the Sun River Valley Ditch project.

Community Decay - Established to enforce County Community decay ordinance.

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

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

Air Pollution - Establish to fund air pollution monitoring.

Impaired Driving Enforcement - A grant to help combats DUI and seat belt law violations.

Polling Place Access - Utilized to account for costs relating to grants to make polling places handicap accessible.

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

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

Juvenile Holdover - A grant to fund housing of juveniles until the parents can pick the juvenile up.

JDC Information Grant - A grant for the Regional Youth Detention Information System.

Local Law Enforcement Block Grant (LLEBG) - A grant for the purpose of paying overtime to law enforcement officers.

HIDTA 2006 - A grant to provide funds for the prevention of drug trafficking.

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

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

Crime Control - Public Defender - Established to account for grant for preparing a training program for youths in need of supervision.

Sheriff Traffic Safety - Established to account for grants for modernization of law enforcement equipment.

Boat Safety Enforcement - Established to provide for water safety.

NONMAJOR SPECIAL REVENUE FUNDS

Alliance for Youth – Established to account for grants received and passed through to a non-profit for the purpose of youth programs.

Law Enforcement Block Grant - Established to account for a grant that was awarded for the salaries and overtime of law enforcement.

Commodities - To account for granted commodities received and distributed.

Rocky Mountain HIDTA- A grant to prevent drug trafficking.

LLEBG #6 – Established to account for a federal grant to pay for deputies’ overtime.

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

CDBG (Community Development Block Grant) Ag Park - A grant for installing City water line to the Ag Park.

Sponsored CTEP Grants - A fund to account for Community Transportation Enhancement Program (CTEP) that the County sponsors for other governmental units.

Fetal Alcohol Spectrum – Utilized to account for a grant on fetal alcohol.

Safe Kids Safe Communities - A grant used to educate the public on the use of child car seats and the dangers of impaired driving.

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

Bioterrorism Grant - A grant to help combat and prevent bioterrorism.

Weed & Seed - A grant to expand nursing home visitation services for “at risk” families.

Drug Free Community Grant- A grant to reduce tobacco, alcohol and drug abuse by promoting a healthy lifestyle.

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

Tobacco - Established to account for federal grants awarded to fund tobacco prevention services.

Water Assessment – To account for a grant for performing water assessments.

Public Water Supply System – A grant to inspect and test small water systems to insure safety.

Women, Infants & Children - Established to account for a grant to provide services for Women, Infant, and Children nutrition.

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 Consortium - Established to account for the federal grant that was awarded to fund HIV consortia.

Fetal Alcohol Syndrome - Accounts for a grant to fund education to high risk mothers-to-be who have a history of alcohol abuse.

Immunization Project – Established to account for a federal grant awarded for immunization projects.

Tuberculosis Prevention – Established to account for federal grants awarded to fund tuberculosis prevention services.

AIDS/HIV Testing - Established to account for federal grants awarded to fund AIDS/HIV prevention services.

Direct Services Aging- A grant that provides home attendant, caregiver and ombudsman services to seniors.

Contracted Services Aging- Provides funding to senior centers for services.

Environmental Health – A grant to help ensure the cleanliness of the environment.

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

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

Administrative Aging- A federal grant for the administrative costs of Area VIII Aging services.

Foster Grandparents - Established to account for federal grants awarded to fund the Foster Grandparents Program.

NONMAJOR SPECIAL REVENUE FUNDS

Elder Abuse - Provide public education on issues regarding prevention of elder abuse, neglect, and exploitation.

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

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007**

	<u>Road</u>	<u>Poor</u>	<u>Bridge</u>	<u>Weed Control</u>	<u>Predatory Animal Control</u>	<u>State Fair</u>	<u>District Court</u>
ASSETS							
Cash and cash equivalents	\$ 135,718	\$ 2,101	\$ 529,338	\$ 289,753	\$ 1,621	\$ 47	\$ 447,238
Taxes and assessments receivable	791,477	64,226	269,606	114,996	269	88,125	178,607
Other receivables	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 927,195</u>	<u>\$ 66,327</u>	<u>\$ 798,944</u>	<u>\$ 404,749</u>	<u>\$ 1,890</u>	<u>\$ 88,172</u>	<u>\$ 625,845</u>
LIABILITIES							
Short-term payables	\$ 87,996	\$ -	\$ 39,979	\$ 51,152	\$ -	\$ -	\$ 35,425
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	791,477	64,226	269,606	114,996	269	88,125	178,607
Total Liabilities	879,473	64,226	309,585	166,148	269	88,125	214,032
FUND BALANCES							
Reserved	47,722	2,101	489,359	238,601	1,621	47	411,813
Total liabilities and fund balances	<u>\$ 927,195</u>	<u>\$ 66,327</u>	<u>\$ 798,944</u>	<u>\$ 404,749</u>	<u>\$ 1,890</u>	<u>\$ 88,172</u>	<u>\$ 625,845</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Comprehensive Insurance</u>	<u>Mosquito Control</u>	<u>Parks</u>	<u>Library</u>	<u>Emergency Medical Services</u>	<u>Four Seasons Arena</u>
ASSETS						
Cash and cash equivalents	\$ 283,644	\$ 277,900	\$ 1,005	\$ 73,865	\$ 85,849	\$ 1,244
Taxes and assessments receivable	106,260	192,441	-	194,052	28,345	96,553
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 389,904</u>	<u>\$ 470,341</u>	<u>\$ 1,005</u>	<u>\$ 267,917</u>	<u>\$ 114,194</u>	<u>\$ 97,797</u>
LIABILITIES						
Short-term payables	\$ -	\$ 37,869	\$ 576	\$ 81,720	\$ 6,275	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	106,260	192,441	-	194,052	28,345	96,553
Total Liabilities	106,260	230,310	576	275,772	34,620	96,553
FUND BALANCES						
Reserved	<u>283,644</u>	<u>240,031</u>	<u>429</u>	<u>(7,855)</u>	<u>79,574</u>	<u>1,244</u>
Total liabilities and fund balances	<u>\$ 389,904</u>	<u>\$ 470,341</u>	<u>\$ 1,005</u>	<u>\$ 267,917</u>	<u>\$ 114,194</u>	<u>\$ 97,797</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Planning Board</u>	<u>Health</u>	<u>Mental Health</u>	<u>Senior Citizens</u>	<u>Medicaid Waiver</u>	<u>County Extension Services</u>
ASSETS						
Cash and cash equivalents	\$ 8,902	\$ 462,663	\$ 36,409	\$ 335	\$ 20,118	\$ 95,593
Taxes and assessments receivable	151,986	161,159	24,809	65,127	-	85,214
Other receivables	-	38,589	-	-	-	-
Prepaid Expenses	-	8,492	-	-	-	-
Total assets	<u>\$ 160,888</u>	<u>\$ 670,903</u>	<u>\$ 61,218</u>	<u>\$ 65,462</u>	<u>\$ 20,118</u>	<u>\$ 180,807</u>
LIABILITIES						
Short-term payables	\$ 10,997	\$ 59,361	\$ 39,915	\$ -	\$ 17,454	\$ 13,285
Due to other funds	-	-	-	-	-	-
Deferred revenue	151,986	161,159	24,809	65,127	-	85,214
Total Liabilities	162,983	220,520	64,724	65,127	17,454	98,499
FUND BALANCES						
Reserved	<u>(2,095)</u>	<u>450,383</u>	<u>(3,506)</u>	<u>335</u>	<u>2,664</u>	<u>82,308</u>
Total liabilities and fund balances	<u>\$ 160,888</u>	<u>\$ 670,903</u>	<u>\$ 61,218</u>	<u>\$ 65,462</u>	<u>\$ 20,118</u>	<u>\$ 180,807</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Special Transportation</u>	<u>Rural Fire</u>	<u>Medical Service</u>	<u>Museums</u>	<u>Employee Retirement</u>	<u>Group Insurance</u>
ASSETS						
Cash and cash equivalents	\$ 127,770	\$ 25,609	\$ 45,726	\$ 159,543	\$ 80,223	\$ 118,354
Taxes and assessments receivable	60,839	3,591	52,165	92,408	122,031	137,674
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 188,609</u>	<u>\$ 29,200</u>	<u>\$ 97,891</u>	<u>\$ 251,951</u>	<u>\$ 202,254</u>	<u>\$ 256,028</u>
LIABILITIES						
Short-term payables	\$ 58,987	\$ -	\$ 3,479	\$ 111,500	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	60,839	3,591	52,165	92,408	122,031	137,674
Total Liabilities	119,826	3,591	55,644	203,908	122,031	137,674
FUND BALANCES						
Reserved	68,783	25,609	42,247	48,043	80,223	118,354
Total liabilities and fund balances	<u>\$ 188,609</u>	<u>\$ 29,200</u>	<u>\$ 97,891</u>	<u>\$ 251,951</u>	<u>\$ 202,254</u>	<u>\$ 256,028</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Permissive Medical Levy</u>	<u>Drug Forfeiture</u>	<u>Federal Equitable Share</u>	<u>CDBG Revolving Loan</u>	<u>Records Preservation</u>	<u>D.A.R.E.</u>
ASSETS						
Cash and cash equivalents	\$ 46,180	\$ 24,907	\$ 23,282	\$ 3,126	\$ 244,045	\$ 3,107
Taxes and assessments receivable	303,241	-	-	-	-	-
Other receivables	-	-	-	320,603	4,328	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 349,421</u>	<u>\$ 24,907</u>	<u>\$ 23,282</u>	<u>\$ 323,729</u>	<u>\$ 248,373</u>	<u>\$ 3,107</u>
LIABILITIES						
Short-term payables	-	\$ 156	-	-	\$ 5,521	-
Due to other funds	-	-	-	179,509	-	-
Deferred revenue	303,241	-	-	-	-	-
Total Liabilities	303,241	156	-	179,509	5,521	-
FUND BALANCES						
Reserved	46,180	24,751	23,282	144,220	242,852	3,107
Total liabilities and fund balances	<u>\$ 349,421</u>	<u>\$ 24,907</u>	<u>\$ 23,282</u>	<u>\$ 323,729</u>	<u>\$ 248,373</u>	<u>\$ 3,107</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Jail Improvement & Education</u>	<u>#6 Light Maintenance District</u>	<u>#13 Light Maintenance District</u>	<u>#17 Light Maintenance District</u>	<u>#21 Light Maintenance District</u>	<u>#23 Light Maintenance District</u>
ASSETS						
Cash and cash equivalents	\$ 46,416	\$ 209	\$ 179	\$ 2,138	\$ 876	\$ 13,189
Taxes and assessments receivable	-	-	-	297	185	1,644
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 46,416</u>	<u>\$ 209</u>	<u>\$ 179</u>	<u>\$ 2,435</u>	<u>\$ 1,061</u>	<u>\$ 14,833</u>
LIABILITIES						
Short-term payables	\$ 107	\$ 38	\$ -	\$ 396	\$ -	\$ 1,810
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	297	185	1,644
Total Liabilities	107	38	-	693	185	3,454
FUND BALANCES						
Reserved	<u>46,309</u>	<u>171</u>	<u>179</u>	<u>1,742</u>	<u>876</u>	<u>11,379</u>
Total liabilities and fund balances	<u>\$ 46,416</u>	<u>\$ 209</u>	<u>\$ 179</u>	<u>\$ 2,435</u>	<u>\$ 1,061</u>	<u>\$ 14,833</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Gibson Flat O & M</u>	<u>Park Garden O & M</u>	<u>Gannon/Flood Road O&M</u>	<u>Whitetail Lane O&M</u>	<u>Alcohol Rehabilitation</u>	<u>Alcohol Traffic Safety</u>
ASSETS						
Cash and cash equivalents	\$ 38,354	\$ 7,740	\$ 19,860	\$ 4,661	\$ 28,858	\$ 29,950
Taxes and assessments receivable	278	44	(11,631)	5	-	-
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 38,632</u>	<u>\$ 7,784</u>	<u>\$ 8,229</u>	<u>\$ 4,666</u>	<u>\$ 28,858</u>	<u>\$ 29,950</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408
Due to other funds	-	-	-	-	-	-
Deferred revenue	278	44	(11,631)	5	-	-
Total Liabilities	278	44	(11,631)	5	-	1,408
FUND BALANCES						
Reserved	<u>38,354</u>	<u>7,740</u>	<u>19,860</u>	<u>4,661</u>	<u>28,858</u>	<u>28,542</u>
Total liabilities and fund balances	<u>\$ 38,632</u>	<u>\$ 7,784</u>	<u>\$ 8,229</u>	<u>\$ 4,666</u>	<u>\$ 28,858</u>	<u>\$ 29,950</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Gasoline Tax</u>	<u>Motor Vehicle Disposal</u>	<u>County Land Information</u>	<u>Weed Trust</u>	<u>Sun River Valley Ditch</u>	<u>Community Decay</u>
ASSETS						
Cash and cash equivalents	\$ 84,733	\$ 5,356	\$ 19,618	\$ 592	\$ 692	\$ 39,840
Taxes and assessments receivable	-	-	-	-	-	10,584
Other receivables	-	-	894	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 84,733</u>	<u>\$ 5,356</u>	<u>\$ 20,512</u>	<u>\$ 592</u>	<u>\$ 692</u>	<u>\$ 50,424</u>
LIABILITIES						
Short-term payables	\$ 89,332	\$ 5,356	\$ -	\$ -	\$ -	\$ 778
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	10,584
Total Liabilities	89,332	5,356	-	-	-	11,362
FUND BALANCES						
Reserved	<u>(4,599)</u>	<u>-</u>	<u>20,512</u>	<u>592</u>	<u>692</u>	<u>39,062</u>
Total liabilities and fund balances	<u>\$ 84,733</u>	<u>\$ 5,356</u>	<u>\$ 20,512</u>	<u>\$ 592</u>	<u>\$ 692</u>	<u>\$ 50,424</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Juvenile Detention Center</u>	<u>Medical Alert</u>	<u>Air Pollution</u>	<u>Impaired Driving</u>	<u>County Attorney Grants</u>	<u>Juvenile Holdover</u>	<u>LLEBG Grant</u>
ASSETS							
Cash and cash equivalents	\$ 120,508	\$ 3,183	\$ 77	\$ 245	\$ (6,336)	\$ 1	\$ 874
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	52,410	33	9,480	-	7,801	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 172,918</u>	<u>\$ 3,216</u>	<u>\$ 9,557</u>	<u>\$ 245</u>	<u>\$ 1,465</u>	<u>\$ 1</u>	<u>\$ 874</u>
LIABILITIES							
Short-term payables	\$ 71,294	\$ 3,213	\$ 75	\$ -	\$ 1,652	\$ -	\$ -
Due to other funds	-	-	9,482	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	71,294	3,213	9,557	-	1,652	-	-
FUND BALANCES							
Reserved	<u>101,624</u>	<u>3</u>	<u>-</u>	<u>245</u>	<u>(187)</u>	<u>1</u>	<u>874</u>
Total liabilities and fund balances	<u>\$ 172,918</u>	<u>\$ 3,216</u>	<u>\$ 9,557</u>	<u>\$ 245</u>	<u>\$ 1,465</u>	<u>\$ 1</u>	<u>\$ 874</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>HIDTA 2004</u>	<u>Crime Control - Juvenile</u>	<u>Victim Witness Program</u>	<u>Crime Control - Public Defender</u>	<u>Sheriff Traffic Safety</u>	<u>Boat Safety Enforcement</u>	<u>Alliance for Youth</u>
ASSETS							
Cash and cash equivalents	\$ -	\$ 30,804	\$ 13,783	\$ 7,842	\$ -	\$ 515	\$ 42,174
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	41,521	-	-	-	1,480	-	119
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 41,521</u>	<u>\$ 30,804</u>	<u>\$ 13,783</u>	<u>\$ 7,842</u>	<u>\$ 1,480</u>	<u>\$ 515</u>	<u>\$ 42,293</u>
LIABILITIES							
Short-term payables	\$ 1,484	\$ 4,743	\$ 13,783	\$ -	\$ -	\$ 515	\$ 42,293
Due to other funds	40,037	-	-	-	1,480	-	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	41,521	4,743	13,783	-	1,480	515	42,293
FUND BALANCES							
Reserved	-	26,061	-	7,842	-	-	-
Total liabilities and fund balances	<u>\$ 41,521</u>	<u>\$ 30,804</u>	<u>\$ 13,783</u>	<u>\$ 7,842</u>	<u>\$ 1,480</u>	<u>\$ 515</u>	<u>\$ 42,293</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	Law Enforcement Block Grant	Commodities	Rocky Mountain HIDTA	LLEBG #6	Homeland Security	CDBG AG Park
ASSETS						
Cash and cash equivalents	\$ 1	\$ 1,208	\$ -	\$ 178	\$ 44	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	8,110	5,013	-	-	44,637
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 1</u>	<u>\$ 9,318</u>	<u>\$ 5,013</u>	<u>\$ 178</u>	<u>\$ 44</u>	<u>\$ 44,637</u>
LIABILITIES						
Short-term payables	\$ -	\$ 489	\$ 20	\$ -	\$ -	\$ -
Due to other funds	-	-	4,993	-	-	44,637
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	489	5,013	-	-	44,637
FUND BALANCES						
Reserved	<u>1</u>	<u>8,829</u>	<u>-</u>	<u>178</u>	<u>44</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1</u>	<u>\$ 9,318</u>	<u>\$ 5,013</u>	<u>\$ 178</u>	<u>\$ 44</u>	<u>\$ 44,637</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Sponsored CTEP Grants</u>	<u>Fetal Alcohol Spectrum</u>	<u>Safe Kids Safe Community</u>	<u>Subdivision Review</u>	<u>Bioterrorism Grant</u>	<u>Weed & Seed</u>
ASSETS						
Cash and cash equivalents	\$ 115	\$ 13	\$ -	\$ 9,120	\$ 148,367	\$ 2,056
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	2,221	6,839	10,939	29,155	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 115</u>	<u>\$ 2,234</u>	<u>\$ 6,839</u>	<u>\$ 20,059</u>	<u>\$ 177,522</u>	<u>\$ 2,056</u>
LIABILITIES						
Short-term payables	\$ -	\$ 1,840	\$ 610	\$ -	\$ 23	\$ -
Due to other funds	-	394	751	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	-	2,234	1,361	-	23	-
FUND BALANCES						
Reserved	<u>115</u>	<u>-</u>	<u>5,478</u>	<u>20,059</u>	<u>177,499</u>	<u>2,056</u>
Total liabilities and fund balances	<u>\$ 115</u>	<u>\$ 2,234</u>	<u>\$ 6,839</u>	<u>\$ 20,059</u>	<u>\$ 177,522</u>	<u>\$ 2,056</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Drug Free Community Grant</u>	<u>Cancer</u>	<u>Tobacco</u>	<u>Water Assessment</u>	<u>Public Water Supply System</u>	<u>Women, Infants, & Children</u>	<u>Maternal & Child Health</u>
ASSETS							
Cash and cash equivalents	\$ -	\$ 34,054	\$ 64,046	\$ 138	\$ 720	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	3,051	22,313	6,400	-	420	115,878	7,964
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 3,051</u>	<u>\$ 56,367</u>	<u>\$ 70,446</u>	<u>\$ 138</u>	<u>\$ 1,140</u>	<u>\$ 115,878</u>	<u>\$ 7,964</u>
LIABILITIES							
Short-term payables	\$ -	\$ 2,179	\$ 3,420	\$ 138	\$ -	\$ 12,019	\$ 200
Due to other funds	3,051	-	-	-	-	103,859	7,764
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	3,051	2,179	3,420	138	-	115,878	7,964
FUND BALANCES							
Reserved	-	54,188	67,026	-	1,140	-	-
Total liabilities and fund balances	<u>\$ 3,051</u>	<u>\$ 56,367</u>	<u>\$ 70,446</u>	<u>\$ 138</u>	<u>\$ 1,140</u>	<u>\$ 115,878</u>	<u>\$ 7,964</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	<u>Youth Suicide Prevention</u>	<u>HIV Consortium</u>	<u>Fetal Alcohol Syndrome</u>	<u>AIDS / HIV Testing</u>	<u>Direct Services Aging</u>	<u>Contracted Services Aging</u>	<u>Environmental Health</u>
ASSETS							
Cash and cash equivalents	\$ -	\$ 3,800	\$ -	\$ -	\$ 25,958	\$ 22,387	\$ -
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	16,350	2,664	30,959	12,176	-	-	12,921
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 16,350</u>	<u>\$ 6,464</u>	<u>\$ 30,959</u>	<u>\$ 12,176</u>	<u>\$ 25,958</u>	<u>\$ 22,387</u>	<u>\$ 12,921</u>
LIABILITIES							
Short-term payables	\$ 860	\$ -	\$ -	\$ 1,394	\$ 14,976	\$ 18,478	\$ -
Due to other funds	4,895	-	30,959	10,573	-	-	12,473
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	5,755	-	30,959	11,967	14,976	18,478	12,473
FUND BALANCES							
Reserved	10,595	6,464	-	209	10,982	3,909	448
Total liabilities and fund balances	<u>\$ 16,350</u>	<u>\$ 6,464</u>	<u>\$ 30,959</u>	<u>\$ 12,176</u>	<u>\$ 25,958</u>	<u>\$ 22,387</u>	<u>\$ 12,921</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2007

	Congregate Meals	RSVP	Administrative Aging	Foster Grandparents	Elder Abuse	Community Health Clinic	Totals
ASSETS							
Cash and cash equivalents	\$ 70,867	\$ 29,122	\$ 17,846	\$ 25,482	\$ 1,339	\$ 100	\$ 4,669,107
Taxes and assessments receivable	-	-	-	-	-	-	3,386,607
Other receivables	-	-	-	-	-	114,398	929,666
Prepaid Expenses	-	-	-	-	-	4,044	12,536
Total assets	<u>\$ 70,867</u>	<u>\$ 29,122</u>	<u>\$ 17,846</u>	<u>\$ 25,482</u>	<u>\$ 1,339</u>	<u>\$ 118,542</u>	<u>\$ 8,997,916</u>
LIABILITIES							
Short-term payables	\$ 50,273	\$ 27,469	\$ 14,085	\$ 25,074	\$ -	\$ 77,419	\$ 1,150,890
Due to other funds	-	-	-	-	-	41,122	495,979
Deferred revenue	-	-	-	-	-	-	3,386,607
Total Liabilities	50,273	27,469	14,085	25,074	-	118,541	5,033,476
FUND BALANCES							
Reserved	<u>20,594</u>	<u>1,653</u>	<u>3,761</u>	<u>408</u>	<u>1,339</u>	<u>1</u>	<u>3,964,440</u>
Total liabilities and fund balances	<u>\$ 70,867</u>	<u>\$ 29,122</u>	<u>\$ 17,846</u>	<u>\$ 25,482</u>	<u>\$ 1,339</u>	<u>\$ 118,542</u>	<u>\$ 8,997,916</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Road	Poor	Bridge	Weed Control	Preditory Animal Control	State Fair
REVENUES						
Taxes and special assessments	\$ 1,089,237	\$ 2,101	\$ 855,565	\$ 346,409	\$ 1,472	\$ 230,177
Licenses and permits	4,275	-	-	-	-	-
Intergovernmental	58,430	-	3,783	1,454	-	986
Charges for services	-	-	-	136,873	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	5,996	-	19,547	-	-	1,065
Miscellaneous	16,609	-	-	5,859	-	-
Total Revenues	<u>1,174,547</u>	<u>2,101</u>	<u>878,895</u>	<u>490,595</u>	<u>1,472</u>	<u>232,228</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	1,116,848	-	597,342	322,489	-	-
Supplies/services/materials, etc.	681,322	-	326,629	136,285	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	2,399	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	183
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous						
Capital Expenditures	62,475	-	-	10,845	-	-
Debt Service:						
Principal	129,199	-	-	-	-	-
Interest	25,252	-	-	-	-	-
Total Expenditures	<u>2,015,096</u>	<u>-</u>	<u>923,971</u>	<u>469,619</u>	<u>2,399</u>	<u>183</u>
Excess of revenues over (under) expenditures	<u>(840,549)</u>	<u>2,101</u>	<u>(45,076)</u>	<u>20,976</u>	<u>(927)</u>	<u>232,045</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	-	-	-
Transfers in	572,702	-	95,760	10,269	-	-
Transfers out	-	(6,872)	-	-	-	(244,175)
Total other financing sources (uses)	<u>572,702</u>	<u>(6,872)</u>	<u>95,760</u>	<u>10,269</u>	<u>-</u>	<u>(244,175)</u>
Net Change in Fund Balance	<u>(267,847)</u>	<u>(4,771)</u>	<u>50,684</u>	<u>31,245</u>	<u>(927)</u>	<u>(12,130)</u>
Fund Balance, beginning of year	315,569	6,872	438,675	207,356	2,548	12,177
Fund Balance, end of year	<u>\$ 47,722</u>	<u>\$ 2,101</u>	<u>\$ 489,359</u>	<u>\$ 238,601</u>	<u>\$ 1,621</u>	<u>\$ 47</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	District Court	Comprehensive Insurance	Mosquito Control	Parks	Library
REVENUES					
Taxes and special assessments	\$ 106,031	\$ 325,900	\$ 523,541	\$ -	\$ 198,177
Licenses and permits	-	-	-	-	-
Intergovernmental	26,347	1,430	2,257	-	776
Charges for services	44,813	-	-	-	-
Fines and forfeitures	4,162	-	-	-	-
Investment income	32,690	-	-	15	-
Miscellaneous	-	1,122	1,498	-	-
Total Revenues	214,043	328,452	527,296	15	198,953
EXPENDITURES					
Current:					
General Government:					
Personal services	540,039	-	-	-	-
Supplies/services/materials, etc.	113,369	-	-	-	-
Public Safety:					
Personal services	69,085	-	-	-	-
Supplies/services/materials, etc.	1,052	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	310,765	-	-
Supplies/services/materials, etc.	-	-	148,694	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	38,521
Supplies/services/materials, etc.	-	-	-	7,129	186,175
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	226,440	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	723,545	226,440	459,459	7,129	224,696
Excess of revenues over (under) expenditures	(509,502)	102,012	67,837	(7,114)	(25,743)
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	98,174	-	15,673	5,005	6,269
Transfers out	-	-	(35,500)	-	-
Total other financing sources (uses)	98,174	-	(19,827)	5,005	6,269
Net Change in Fund Balance	(411,328)	102,012	48,010	(2,109)	(19,474)
Fund Balance, beginning of year	823,141	181,632	192,021	2,538	11,619
Fund Balance, end of year	\$ 411,813	\$ 283,644	\$ 240,031	\$ 429	\$ (7,855)

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Emergency Medical Service	Four Seasons Arena	Planning Board	Health	Mental Health	Senior Citizens
REVENUES						
Taxes and special assessments	\$ 30,743	\$ 252,799	\$ 203,935	\$ 139,689	\$ 68,819	\$ 198,826
Licenses and permits	-	-	2,135	64,693	-	-
Intergovernmental	97	1,083	279	262,212	290	870
Charges for services	-	-	7,576	250,853	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	1,215	-	30,727	-	-
Miscellaneous	-	-	-	113,415	-	-
Total Revenues	<u>30,840</u>	<u>255,097</u>	<u>213,925</u>	<u>861,589</u>	<u>69,109</u>	<u>199,696</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	46,482	-	60,243	-	-	-
Supplies/services/materials, etc.	39,975	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	507,328	-	-
Supplies/services/materials, etc.	-	-	-	358,407	80,064	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	201	-	-	-	-
Housing and Community Development:						
Personal services	-	-	168,879	-	-	-
Supplies/services/materials, etc.	-	-	33,727	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	-	-	2,809	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>86,457</u>	<u>201</u>	<u>265,658</u>	<u>865,735</u>	<u>80,064</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(55,617)</u>	<u>254,896</u>	<u>(51,733)</u>	<u>(4,146)</u>	<u>(10,955)</u>	<u>199,696</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	938	-	-
Transfers in	3,135	-	17,539	40,750	-	-
Transfers out	-	(267,435)	-	(179,579)	-	(203,110)
Total other financing sources (uses)	<u>3,135</u>	<u>(267,435)</u>	<u>17,539</u>	<u>(137,891)</u>	<u>-</u>	<u>(203,110)</u>
Net Change in Fund Balance	<u>(52,482)</u>	<u>(12,539)</u>	<u>(34,194)</u>	<u>(142,037)</u>	<u>(10,955)</u>	<u>(3,414)</u>
Fund Balance, beginning of year	132,056	13,783	32,099	592,420	7,449	3,749
Fund Balance, end of year	<u>\$ 79,574</u>	<u>\$ 1,244</u>	<u>\$ (2,095)</u>	<u>\$ 450,383</u>	<u>\$ (3,506)</u>	<u>\$ 335</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Medicaid Waiver	County Extension Services	Special Transportation	Rural Fire	Medical Services
REVENUES					
Taxes and special assessments	\$ -	\$ 182,472	\$ 211,107	\$ 2,277	\$ 124,072
Licenses and permits	-	-	-	-	-
Intergovernmental	91,835	749	937	-	522
Charges for services	-	294	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	20,113	73	7,680	-	3,822
Total Revenues	<u>111,948</u>	<u>183,588</u>	<u>219,724</u>	<u>2,277</u>	<u>128,416</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	22,703	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	133,904
Social and Economic Services:					
Personal services	78,140	63,293	106,729	-	-
Supplies/services/materials, etc.	32,082	151,740	47,357	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous					
Capital Expenditures	5,430	-	35,809	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>115,652</u>	<u>215,033</u>	<u>189,895</u>	<u>22,703</u>	<u>133,904</u>
Excess of revenues over (under) expenditures	<u>(3,704)</u>	<u>(31,445)</u>	<u>29,829</u>	<u>(20,426)</u>	<u>(5,488)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	6,269	6,269	9,404	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>6,269</u>	<u>6,269</u>	<u>9,404</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>2,565</u>	<u>(25,176)</u>	<u>39,233</u>	<u>(20,426)</u>	<u>(5,488)</u>
Fund Balance, beginning of year	99	107,484	29,550	46,035	47,735
Fund Balance, end of year	<u>\$ 2,664</u>	<u>\$ 82,308</u>	<u>\$ 68,783</u>	<u>\$ 25,609</u>	<u>\$ 42,247</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Museums	Employee Retirement	Group Insurance	Group Insurance Dividend	Permissive Medical Levy	Drug Forfeiture
REVENUES						
Taxes and special assessments	\$ 218,212	\$ 365,889	\$ 157,597	\$ -	\$ 980,832	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	908	1,604	613	-	4,416	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	13,563
Investment income	-	-	-	-	-	1,047
Miscellaneous	-	-	43,457	-	-	4,268
Total Revenues	<u>219,120</u>	<u>367,493</u>	<u>201,667</u>	<u>-</u>	<u>985,248</u>	<u>18,878</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	263	238	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	13,030
Supplies/services/materials, etc.	-	-	-	-	-	34,443
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	238,179	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	7,623
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>238,179</u>	<u>263</u>	<u>238</u>	<u>-</u>	<u>-</u>	<u>55,096</u>
Excess of revenues over (under) expenditures	<u>(19,059)</u>	<u>367,230</u>	<u>201,429</u>	<u>-</u>	<u>985,248</u>	<u>(36,218)</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(316,438)	(245,760)	(1,733)	(996,811)	-
Total other financing sources (uses)	<u>-</u>	<u>(316,438)</u>	<u>(245,760)</u>	<u>(1,733)</u>	<u>(996,811)</u>	<u>-</u>
Net Change in Fund Balance	<u>(19,059)</u>	<u>50,792</u>	<u>(44,331)</u>	<u>(1,733)</u>	<u>(11,563)</u>	<u>(36,218)</u>
Fund Balance, beginning of year	67,102	29,431	162,685	1,733	57,743	60,969
Fund Balance, end of year	<u>\$ 48,043</u>	<u>\$ 80,223</u>	<u>\$ 118,354</u>	<u>\$ -</u>	<u>\$ 46,180</u>	<u>\$ 24,751</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Federal Equitable Share	CDBG Revolving Loan	Records Preservation	D.A.R.E.	Jail Improvement and Education
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	169,572	-	28,514
Fines and forfeitures	-	-	-	-	-
Investment income	1,361	4,424	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>1,361</u>	<u>4,424</u>	<u>169,572</u>	<u>-</u>	<u>28,514</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	53,106	-	-
Supplies/services/materials, etc.	-	-	41,660	-	-
Public Safety:					
Personal services	(3,262)	-	-	-	-
Supplies/services/materials, etc.	2,496	-	-	1,575	9,212
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	4	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous					
Capital Expenditures	7,553	-	6,689	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>6,787</u>	<u>4</u>	<u>101,455</u>	<u>1,575</u>	<u>9,212</u>
Excess of revenues over (under) expenditures	<u>(5,426)</u>	<u>4,420</u>	<u>68,117</u>	<u>(1,575)</u>	<u>19,302</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	3,135	-	-
Transfers out	-	-	(9,231)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(6,096)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(5,426)</u>	<u>4,420</u>	<u>62,021</u>	<u>(1,575)</u>	<u>19,302</u>
Fund Balance, beginning of year	28,708	139,800	180,831	4,682	27,007
Fund Balance, end of year	<u>\$ 23,282</u>	<u>\$ 144,220</u>	<u>\$ 242,852</u>	<u>\$ 3,107</u>	<u>\$ 46,309</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	#6 Light Maintenance District	#13 Light Maintenance District	#17 Light Maintenance District	#21 Light Maintenance District	#23 Light Maintenance District
REVENUES					
Taxes and special assessments	\$ 404	\$ 340	\$ 3,971	\$ 465	\$ 15,727
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>404</u>	<u>340</u>	<u>3,971</u>	<u>465</u>	<u>15,727</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	445	305	4,199	407	15,109
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>445</u>	<u>305</u>	<u>4,199</u>	<u>407</u>	<u>15,109</u>
Excess of revenues over (under) expenditures	<u>(41)</u>	<u>35</u>	<u>(228)</u>	<u>58</u>	<u>618</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(41)</u>	<u>35</u>	<u>(228)</u>	<u>58</u>	<u>618</u>
Fund Balance, beginning of year	212	144	1,970	818	10,761
Fund Balance, end of year	<u>\$ 171</u>	<u>\$ 179</u>	<u>\$ 1,742</u>	<u>\$ 876</u>	<u>\$ 11,379</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Gibson Flats O & M	Park Garden O & M	Gannon/Flood Road O&M	Whitetail Lane O&M	Alcohol Rehabilitation
REVENUES					
Taxes and special assessments	\$ 3,081	\$ 1,358	\$ 12,795	\$ 3,333	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	107,347
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	6,569	-	-
Total Revenues	<u>3,081</u>	<u>1,358</u>	<u>19,364</u>	<u>3,333</u>	<u>107,347</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	1,100	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	78,489
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,489</u>
Excess of revenues over (under) expenditures	<u>1,981</u>	<u>1,358</u>	<u>19,364</u>	<u>3,333</u>	<u>28,858</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>1,981</u>	<u>1,358</u>	<u>19,364</u>	<u>3,333</u>	<u>28,858</u>
Fund Balance, beginning of year	36,373	6,382	496	1,328	-
Fund Balance, end of year	<u>\$ 38,354</u>	<u>\$ 7,740</u>	<u>\$ 19,860</u>	<u>\$ 4,661</u>	<u>\$ 28,858</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Alcohol Traffic Safety	Gasoline Tax	Motor Vehicle Disposal	Weed Trust	Sun River Valley Ditch	County Land Information
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	47,299	213,801	60,000	29,121	692	-
Charges for services	-	-	-	-	-	24,460
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	780	-	-	-	-	-
Total Revenues	<u>48,079</u>	<u>213,801</u>	<u>60,000</u>	<u>29,121</u>	<u>692</u>	<u>24,460</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	13,597
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	21,861	-	-	-
Supplies/services/materials, etc.	-	206,591	25,866	18,329	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	34,592	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	-	-	-	6,200	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>34,592</u>	<u>206,591</u>	<u>47,727</u>	<u>24,529</u>	<u>-</u>	<u>13,597</u>
Excess of revenues over (under) expenditures	<u>13,487</u>	<u>7,210</u>	<u>12,273</u>	<u>4,592</u>	<u>692</u>	<u>10,863</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(45,000)	(12,273)	(4,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(45,000)</u>	<u>(12,273)</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>13,487</u>	<u>(37,790)</u>	<u>-</u>	<u>592</u>	<u>692</u>	<u>10,863</u>
Fund Balance, beginning of year	15,055	33,191	-	-	-	9,649
Fund Balance, end of year	<u>\$ 28,542</u>	<u>\$ (4,599)</u>	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ 692</u>	<u>\$ 20,512</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Community Decay	Juvenile Detention Center	Medical Alert	Air Pollution	Impaired Driving Enforcement
REVENUES					
Taxes and special assessments	\$ 41,254	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	4,968	27,219	-
Charges for services	-	548,395	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	3,279	6,411	-	-
Total Revenues	<u>41,254</u>	<u>551,674</u>	<u>11,379</u>	<u>27,219</u>	<u>-</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	896,757	-	-	-
Supplies/services/materials, etc.	-	267,080	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	1,571	-	-	-	-
Supplies/services/materials, etc.	621	-	-	-	2
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	11,377	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	35,602	-
Supplies/services/materials, etc.	-	-	-	5,227	-
Miscellaneous					
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>2,192</u>	<u>1,163,837</u>	<u>11,377</u>	<u>40,829</u>	<u>2</u>
Excess of revenues over (under) expenditures	<u>39,062</u>	<u>(612,163)</u>	<u>2</u>	<u>(13,610)</u>	<u>(2)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	601,574	-	13,610	-
Transfers out	-	(374)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>601,200</u>	<u>-</u>	<u>13,610</u>	<u>-</u>
Net Change in Fund Balance	<u>39,062</u>	<u>(10,963)</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
Fund Balance, beginning of year	-	112,587	1	-	247
Fund Balance, end of year	<u>\$ 39,062</u>	<u>\$ 101,624</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 245</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Polling Place Access	Parenting Wisely	County Attorney Grants	Juevenile Holdover	JDC Information Grant	HIDTA 2006
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	17,200	37,000	64,355	-	191,209	59,336
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>17,200</u>	<u>37,000</u>	<u>64,355</u>	<u>-</u>	<u>191,209</u>	<u>59,336</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	60,891	-	-	-
Supplies/services/materials, etc.	31,431	-	1,830	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	28,838
Supplies/services/materials, etc.	-	37,000	-	-	191,583	25,113
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous						
Capital Expenditures	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	4,851
Interest	-	-	-	-	-	534
Total Expenditures	<u>31,431</u>	<u>37,000</u>	<u>62,721</u>	<u>-</u>	<u>191,583</u>	<u>59,336</u>
Excess of revenues over (under) expenditures	<u>(14,231)</u>	<u>-</u>	<u>1,634</u>	<u>-</u>	<u>(374)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	-	-	-
Transfers in	9,231	-	-	-	374	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>9,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>374</u>	<u>-</u>
Net Change in Fund Balance	<u>(5,000)</u>	<u>-</u>	<u>1,634</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	5,000	-	(1,821)	1	-	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (187)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	LLEGB Grant	Crime Control - Juvenile	Victim Witness Program	Crime Control - Public Defender	Sheriff Traffic Safety
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	217,434	-	-	5,203
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	39,520	-	-
Investment income	240	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>240</u>	<u>217,434</u>	<u>39,520</u>	<u>-</u>	<u>5,203</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	17,168	-	-	-	4,751
Supplies/services/materials, etc.	-	217,435	55,203	-	452
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>17,168</u>	<u>217,435</u>	<u>55,203</u>	<u>-</u>	<u>5,203</u>
Excess of revenues over (under) expenditures	<u>(16,928)</u>	<u>(1)</u>	<u>(15,683)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(16,928)</u>	<u>(1)</u>	<u>(15,683)</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	17,802	26,062	15,683	7,842	-
Fund Balance, end of year	<u>\$ 874</u>	<u>\$ 26,061</u>	<u>\$ -</u>	<u>\$ 7,842</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Boat Safety Enforcement	Alliance for Youth	Law Enforcement Block Grant	Commodities	Rocky Mountain HIDTA
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	9,600	232,867	-	35,999	23,559
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>9,600</u>	<u>232,867</u>	<u>-</u>	<u>35,999</u>	<u>23,559</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	6,825	-	-	-	20,223
Supplies/services/materials, etc.	2,775	232,867	-	-	16,216
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	9,522	-
Supplies/services/materials, etc.	-	-	-	24,364	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	8,475
Interest	-	-	-	-	1,901
Total Expenditures	<u>9,600</u>	<u>232,867</u>	<u>-</u>	<u>33,886</u>	<u>46,815</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,113</u>	<u>(23,256)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,113</u>	<u>(23,256)</u>
Fund Balance, beginning of year	-	-	1	6,716	23,256
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 8,829</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	<u>LLEBG #6</u>	<u>Homeland Security</u>	<u>CDBG Planning Grant</u>	<u>Sponsored CTEP</u>	<u>Fetal Alcohol Spectrum</u>
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	33,278	-	42,274
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	7	2	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>7</u>	<u>2</u>	<u>33,278</u>	<u>-</u>	<u>42,274</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	26,248	-	-
Public Health:					
Personal services	-	-	-	-	37,771
Supplies/services/materials, etc.	-	-	-	-	11,448
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	7,030	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>33,278</u>	<u>-</u>	<u>49,219</u>
Excess of revenues over (under) expenditures	<u>7</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>(6,945)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>7</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>(6,945)</u>
Fund Balance, beginning of year	171	42	-	115	6,945
Fund Balance, end of year	<u>\$ 178</u>	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Safe Kids Safe Communities	Subdivision Review	Bioterrorism Grant	Weed & Seed	Drug Free Community Grant
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	18,063	-	-	-
Intergovernmental	28,023	-	175,497	2,056	7,682
Charges for services	2,352	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	12,671	-	-	-	-
Total Revenues	<u>43,046</u>	<u>18,063</u>	<u>175,497</u>	<u>2,056</u>	<u>7,682</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	28,050	8,608	102,428	-	6,080
Supplies/services/materials, etc.	24,386	772	52,121	-	1,602
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>52,436</u>	<u>9,380</u>	<u>154,549</u>	<u>-</u>	<u>7,682</u>
Excess of revenues over (under) expenditures	<u>(9,390)</u>	<u>8,683</u>	<u>20,948</u>	<u>2,056</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(9,390)</u>	<u>8,683</u>	<u>20,948</u>	<u>2,056</u>	<u>-</u>
Fund Balance, beginning of year	14,868	11,376	156,551	-	-
Fund Balance, end of year	<u>\$ 5,478</u>	<u>\$ 20,059</u>	<u>\$ 177,499</u>	<u>\$ 2,056</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Cancer	Tobacco	Public Water Supply System	Women Infants & Children	Maternal & Child Health	Suicide Prevention
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	79,100	80,000	855	313,252	194,144	31,350
Charges for services	-	-	285	-	24,430	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>79,100</u>	<u>80,000</u>	<u>1,140</u>	<u>313,252</u>	<u>218,574</u>	<u>31,350</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	53,284	33,016	-	276,930	238,828	15,364
Supplies/services/materials, etc.	8,558	17,216	-	36,322	50,215	5,391
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>61,842</u>	<u>50,232</u>	<u>-</u>	<u>313,252</u>	<u>289,043</u>	<u>20,755</u>
Excess of revenues over (under) expenditures	<u>17,258</u>	<u>29,768</u>	<u>1,140</u>	<u>-</u>	<u>(70,469)</u>	<u>10,595</u>
OTHER FINANCING SOURCES (USES)						
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	70,469	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,469</u>	<u>-</u>
Net Change in Fund Balance	<u>17,258</u>	<u>29,768</u>	<u>1,140</u>	<u>-</u>	<u>-</u>	<u>10,595</u>
Fund Balance, beginning of year	36,930	37,258	-	-	-	-
Fund Balance, end of year	<u>\$ 54,188</u>	<u>\$ 67,026</u>	<u>\$ 1,140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,595</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	HIV Consortium	Fetal Alcohol Syndrome	Immunization Project	Tuberculosis Prevention	AIDS / HIV Testing
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	15,897	26,509	20,692	1,642	26,135
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	265	-	-
Total Revenues	<u>15,897</u>	<u>26,509</u>	<u>20,957</u>	<u>1,642</u>	<u>26,135</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	12,757	23,555	19,259	1,629	18,083
Supplies/services/materials, etc.	3,822	2,950	1,698	13	8,698
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>16,579</u>	<u>26,505</u>	<u>20,957</u>	<u>1,642</u>	<u>26,781</u>
Excess of revenues over (under) expenditures	<u>(682)</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>(646)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(682)</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>(646)</u>
Fund Balance, beginning of year	7,146	(4)	-	-	855
Fund Balance, end of year	<u>\$ 6,464</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Direct Services <u>Aging</u>	Contracted Services <u>Aging</u>	Environmental Health	Congregate Meals	RSVP
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	210,383	128,722	-	291,297	130,468
Charges for services	-	-	12,921	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	18,979	4,000	-	183,806	47,633
Total Revenues	<u>229,362</u>	<u>132,722</u>	<u>12,921</u>	<u>475,103</u>	<u>178,101</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	11,697	-	-
Supplies/services/materials, etc.	-	-	1,224	-	-
Social and Economic Services:					
Personal services	244,779	46,839	-	314,498	107,208
Supplies/services/materials, etc.	45,211	89,373	-	220,868	64,755
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous					
Capital Expenditures	1,850	-	-	11,500	16,000
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>291,840</u>	<u>136,212</u>	<u>12,921</u>	<u>546,866</u>	<u>187,963</u>
Excess of revenues over (under) expenditures	<u>(62,478)</u>	<u>(3,490)</u>	<u>-</u>	<u>(71,763)</u>	<u>(9,862)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	341	-
Transfers in	62,630	7,100	-	76,200	11,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>62,630</u>	<u>7,100</u>	<u>-</u>	<u>76,541</u>	<u>11,000</u>
Net Change in Fund Balance	152	3,610	-	4,778	1,138
Fund Balance, beginning of year	10,830	299	448	15,816	515
Fund Balance, end of year	<u>\$ 10,982</u>	<u>\$ 3,909</u>	<u>\$ 448</u>	<u>\$ 20,594</u>	<u>\$ 1,653</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	Administrative Aging	Foster Grandparents Program	Elder Abuse	Community Health Clinic	Totals
REVENUES					
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ 6,898,607
Licenses and permits	-	-	-	-	89,166
Intergovernmental	44,963	210,000	-	985,754	4,926,060
Charges for services	-	-	-	386,585	1,637,923
Fines and forfeitures	-	-	-	-	57,245
Investment income	-	-	-	-	98,336
Miscellaneous	-	37,912	-	139,243	679,464
Total Revenues	<u>44,963</u>	<u>247,912</u>	<u>-</u>	<u>1,511,582</u>	<u>14,386,801</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	654,036
Supplies/services/materials, etc.	-	-	-	-	202,388
Public Safety:					
Personal services	-	-	-	-	1,160,140
Supplies/services/materials, etc.	-	-	-	-	1,157,180
Public Works:					
Personal services	-	-	-	-	2,058,540
Supplies/services/materials, etc.	-	-	-	-	1,442,835
Public Health:					
Personal services	-	-	-	1,361,797	3,068,800
Supplies/services/materials, etc.	-	-	-	376,478	1,440,086
Social and Economic Services:					
Personal services	47,296	56,494	-	-	1,074,798
Supplies/services/materials, etc.	19,010	206,649	-	-	912,786
Culture and Recreation:					
Personal services	-	-	-	-	38,521
Supplies/services/materials, etc.	-	-	-	-	431,867
Housing and Community Development:					
Personal services	-	-	-	-	168,879
Supplies/services/materials, etc.	-	-	-	-	40,761
Conservation of Natural Resources:					
Personal services	-	-	-	-	35,602
Supplies/services/materials, etc.	-	-	-	-	5,227
Miscellaneous	-	-	-	-	226,440
Capital Expenditures	8,576	700	-	-	184,059
Debt Service:					
Principal	-	-	-	-	142,525
Interest	-	-	-	-	27,687
Total Expenditures	<u>74,882</u>	<u>263,843</u>	<u>-</u>	<u>1,738,275</u>	<u>14,473,157</u>
Excess of revenues over (under) expenditures	<u>(29,919)</u>	<u>(15,931)</u>	<u>-</u>	<u>(226,693)</u>	<u>(86,356)</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	-	-	-	-	1,279
Transfers in	30,000	16,180	-	176,212	1,964,933
Transfers out	-	-	-	-	(2,568,291)
Total other financing sources (uses)	<u>30,000</u>	<u>16,180</u>	<u>-</u>	<u>176,212</u>	<u>(602,079)</u>
Net Change in Fund Balance	81	249	-	(50,481)	(688,435)
Fund Balance, beginning of year	3,680	159	1,339	50,482	4,652,875
Fund Balance, end of year	<u>\$ 3,761</u>	<u>\$ 408</u>	<u>\$ 1,339</u>	<u>\$ 1</u>	<u>\$ 3,964,440</u>

(concluded)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	ROAD			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,278,008	\$ 1,278,008	\$ 1,089,237	\$ (188,771)
Licenses and permits	3,200	3,200	4,275	1,075
Intergovernmental	50,134	50,134	58,430	8,296
Charges for services	1,000	1,000	-	(1,000)
Fines and forfeitures	-	-	-	-
Investment income	15,000	15,000	5,996	(9,004)
Miscellaneous	10,000	10,000	16,609	6,609
Total Revenues	<u>1,357,342</u>	<u>1,357,342</u>	<u>1,174,547</u>	<u>(182,795)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	1,177,148	1,177,148	1,116,848	60,300
Supplies/services/materials, etc.	810,116	810,116	681,322	128,794
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	450,000	450,000	62,475	387,525
Debt Service:				
Principal	129,230	129,230	129,199	31
Interest	25,252	25,252	25,252	-
Total Expenditures	<u>2,591,746</u>	<u>2,591,746</u>	<u>2,015,096</u>	<u>576,650</u>
Excess of revenues over (under) expenditures	<u>(1,234,404)</u>	<u>(1,234,404)</u>	<u>(840,549)</u>	<u>393,855</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	250,000	250,000	-	(250,000)
Proceeds from notes/loans/intercap	200,000	200,000	-	(200,000)
Sale of assets	-	-	-	-
Transfers in	600,849	600,849	572,702	(28,147)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,050,849</u>	<u>1,050,849</u>	<u>572,702</u>	<u>(478,147)</u>
Net Change in Fund Balance	<u>\$ (183,555)</u>	<u>\$ (183,555)</u>	<u>(267,847)</u>	<u>\$ (84,292)</u>
Fund Balance, beginning of year			315,569	
Fund Balance, end of year			<u>\$ 47,722</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	POOR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 2,101	\$ 2,101
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,101</u>	<u>2,101</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,101</u>	<u>2,101</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(6,872)	(6,872)	(6,872)	-
Total other financing sources (uses)	<u>(6,872)</u>	<u>(6,872)</u>	<u>(6,872)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,872)</u>	<u>\$ (6,872)</u>	<u>(4,771)</u>	<u>\$ 2,101</u>
Fund Balance, beginning of year			6,872	
Fund Balance, end of year			<u>\$ 2,101</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	BRIDGE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 911,184	\$ 911,184	\$ 855,565	\$ (55,619)
Licenses and permits	-	-	-	-
Intergovernmental	2,286	2,286	3,783	1,497
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	10,000	10,000	19,547	9,547
Miscellaneous	-	-	-	-
Total Revenues	<u>923,470</u>	<u>923,470</u>	<u>878,895</u>	<u>(44,575)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	772,502	772,502	597,342	175,160
Supplies/services/materials, etc.	326,289	326,289	326,629	(340)
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,098,791</u>	<u>1,098,791</u>	<u>923,971</u>	<u>174,820</u>
Excess of revenues over (under) expenditures	<u>(175,321)</u>	<u>(175,321)</u>	<u>(45,076)</u>	<u>130,245</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	99,410	99,410	95,760	(3,650)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>99,410</u>	<u>99,410</u>	<u>95,760</u>	<u>(3,650)</u>
Net Change in Fund Balance	<u>\$ (75,911)</u>	<u>\$ (75,911)</u>	<u>50,684</u>	<u>\$ 126,595</u>
Fund Balance, beginning of year			438,675	
Fund Balance, end of year			<u>\$ 489,359</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	WEED CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 355,709	\$ 355,709	\$ 346,409	\$ (9,300)
Licenses and permits	-	-	-	-
Intergovernmental	1,217	1,217	1,454	237
Charges for services	134,000	134,000	136,873	2,873
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	4,000	4,000	5,859	1,859
Total Revenues	<u>494,926</u>	<u>494,926</u>	<u>490,595</u>	<u>(4,331)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	360,674	360,674	322,489	38,185
Supplies/services/materials, etc.	149,906	149,906	136,285	13,621
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	25,000	25,000	10,845	14,155
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>535,580</u>	<u>535,580</u>	<u>469,619</u>	<u>65,961</u>
Excess of revenues over (under) expenditures	<u>(40,654)</u>	<u>(40,654)</u>	<u>20,976</u>	<u>61,630</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	10,877	10,877	10,269	(608)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>10,877</u>	<u>10,877</u>	<u>10,269</u>	<u>(608)</u>
Net Change in Fund Balance	<u>\$ (29,777)</u>	<u>\$ (29,777)</u>	<u>31,245</u>	<u>\$ 61,022</u>
Fund Balance, beginning of year			<u>207,356</u>	
Fund Balance, end of year			<u>\$ 238,601</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	PREDATORY ANIMAL CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,400	\$ 2,400	\$ 1,472	\$ (928)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,400</u>	<u>2,400</u>	<u>1,472</u>	<u>(928)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	4,948	4,948	2,399	2,549
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,948</u>	<u>4,948</u>	<u>2,399</u>	<u>2,549</u>
Excess of revenues over (under) expenditures	<u>(2,548)</u>	<u>(2,548)</u>	<u>(927)</u>	<u>1,621</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,548)</u>	<u>\$ (2,548)</u>	<u>(927)</u>	<u>\$ 1,621</u>
Fund Balance, beginning of year			2,548	
Fund Balance, end of year			<u>\$ 1,621</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	STATE FAIR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 242,515	\$ 242,515	\$ 230,177	\$ (12,338)
Licenses and permits	-	-	-	-
Intergovernmental	898	898	986	88
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	1,000	1,000	1,065	65
Miscellaneous	-	-	-	-
Total Revenues	<u>244,413</u>	<u>244,413</u>	<u>232,228</u>	<u>(12,185)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	231	231	183	48
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>231</u>	<u>231</u>	<u>183</u>	<u>48</u>
Excess of revenues over (under) expenditures	<u>244,182</u>	<u>244,182</u>	<u>232,045</u>	<u>(12,137)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(244,175)	(244,175)	(244,175)	-
Total other financing sources (uses)	<u>(244,175)</u>	<u>(244,175)</u>	<u>(244,175)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 7</u>	<u>\$ 7</u>	<u>(12,130)</u>	<u>(12,137)</u>
Fund Balance, beginning of year			12,177	
Fund Balance, end of year			<u>\$ 47</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, *continued*
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

DISTRICT COURT

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 82,332	\$ 82,332	\$ 106,031	\$ 23,699
Licenses and permits	-	-	-	-
Intergovernmental	84,212	84,212	26,347	(57,865)
Charges for services	28,000	28,000	44,813	16,813
Fines and forfeitures	-	-	4,162	4,162
Investment income	-	-	32,690	32,690
Miscellaneous	-	-	-	-
Total Revenues	194,544	194,544	214,043	19,499
EXPENDITURES				
Current:				
General Government:				
Personal services	498,829	498,829	540,039	(41,210)
Supplies/services/materials, etc.	269,508	269,508	113,369	156,139
Public Safety:				
Personal services	71,654	71,654	69,085	2,569
Supplies/services/materials, etc.	1,535	1,535	1,052	483
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	841,526	841,526	723,545	117,981
Excess of revenues over (under) expenditures	(646,982)	(646,982)	(509,502)	137,480
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	102,432	102,432	98,174	(4,258)
Transfers out	-	-	-	-
Total other financing sources (uses)	102,432	102,432	98,174	(4,258)
Net Change in Fund Balance	\$ (544,550)	\$ (544,550)	(411,328)	\$ 133,222
Fund Balance, beginning of year			823,141	
Fund Balance, end of year			\$ 411,813	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	COMPREHENSIVE INSURANCE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 349,992	\$ 349,992	\$ 325,900	\$ (24,092)
Licenses and permits	-	-	-	-
Intergovernmental	675	675	1,430	755
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	1,122	1,122
Total Revenues	<u>350,667</u>	<u>350,667</u>	<u>328,452</u>	<u>(22,215)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	400,000	400,000	226,440	173,560
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>400,000</u>	<u>400,000</u>	<u>226,440</u>	<u>173,560</u>
Excess of revenues over (under) expenditures	<u>(49,333)</u>	<u>(49,333)</u>	<u>102,012</u>	<u>151,345</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (49,333)</u>	<u>\$ (49,333)</u>	<u>102,012</u>	<u>\$ 151,345</u>
Fund Balance, beginning of year			181,632	
Fund Balance, end of year			<u>\$ 283,644</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

MOSQUITO CONTROL

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 555,271	\$ 555,271	\$ 523,541	\$ (31,730)
Licenses and permits	-	-	-	-
Intergovernmental	2,004	2,004	2,257	253
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,000	1,000	1,498	498
Total Revenues	<u>558,275</u>	<u>558,275</u>	<u>527,296</u>	<u>(30,979)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	370,574	370,574	310,765	59,809
Supplies/services/materials, etc.	170,790	170,790	148,694	22,096
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>541,364</u>	<u>541,364</u>	<u>459,459</u>	<u>81,905</u>
Excess of revenues over (under) expenditures	<u>16,911</u>	<u>16,911</u>	<u>67,837</u>	<u>50,926</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	17,194	17,194	15,673	(1,521)
Transfers out	(35,500)	(35,500)	(35,500)	-
Total other financing sources (uses)	<u>(18,306)</u>	<u>(18,306)</u>	<u>(19,827)</u>	<u>(1,521)</u>
Net Change in Fund Balance	<u>\$ (1,395)</u>	<u>\$ (1,395)</u>	<u>48,010</u>	<u>\$ 49,405</u>
Fund Balance, beginning of year			192,021	
Fund Balance, end of year			<u>\$ 240,031</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	PARKS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	15	15
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	7,129	7,129	7,129	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>7,129</u>	<u>7,129</u>	<u>7,129</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(7,129)</u>	<u>(7,129)</u>	<u>(7,114)</u>	<u>15</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	5,005	5,005	5,005	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,005</u>	<u>5,005</u>	<u>5,005</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,124)</u>	<u>\$ (2,124)</u>	<u>(2,109)</u>	<u>\$ 15</u>
Fund Balance, beginning of year			2,538	
Fund Balance, end of year			<u>\$ 429</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	LIBRARY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 236,090	\$ 236,090	\$ 198,177	\$ (37,913)
Licenses and permits	-	-	-	-
Intergovernmental	781	781	776	(5)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>236,871</u>	<u>236,871</u>	<u>198,953</u>	<u>(37,918)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	46,000	46,000	38,521	7,479
Supplies/services/materials, etc.	186,228	186,228	186,175	53
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>232,228</u>	<u>232,228</u>	<u>224,696</u>	<u>7,532</u>
Excess of revenues over (under) expenditures	<u>4,643</u>	<u>4,643</u>	<u>(25,743)</u>	<u>(30,386)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	6,877	6,877	6,269	(608)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>6,877</u>	<u>6,877</u>	<u>6,269</u>	<u>(608)</u>
Net Change in Fund Balance	<u>\$ 11,520</u>	<u>\$ 11,520</u>	<u>(19,474)</u>	<u>\$ (30,994)</u>
Fund Balance, beginning of year			11,619	
Fund Balance, end of year			<u>\$ (7,855)</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	EMERGENCY MEDICAL SERVICE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 28,888	\$ 28,888	\$ 30,743	\$ 1,855
Licenses and permits	-	-	-	-
Intergovernmental	375	375	97	(278)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>29,263</u>	<u>29,263</u>	<u>30,840</u>	<u>1,577</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	45,676	45,676	46,482	(806)
Supplies/services/materials, etc.	78,200	78,200	39,975	38,225
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>123,876</u>	<u>123,876</u>	<u>86,457</u>	<u>37,419</u>
Excess of revenues over (under) expenditures	<u>(94,613)</u>	<u>(94,613)</u>	<u>(55,617)</u>	<u>38,996</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	3,439	3,439	3,135	(304)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>3,439</u>	<u>3,439</u>	<u>3,135</u>	<u>(304)</u>
Net Change in Fund Balance	<u>\$ (91,174)</u>	<u>\$ (91,174)</u>	<u>(52,482)</u>	<u>\$ 38,692</u>
Fund Balance, beginning of year			132,056	
Fund Balance, end of year			<u>\$ 79,574</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	FOUR SEASONS ARENA			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 266,297	\$ 266,297	\$ 252,799	\$ (13,498)
Licenses and permits	-	-	-	-
Intergovernmental	986	986	1,083	97
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	1,215	1,215
Miscellaneous	-	-	-	-
Total Revenues	<u>267,283</u>	<u>267,283</u>	<u>255,097</u>	<u>(12,186)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	253	253	201	52
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>253</u>	<u>253</u>	<u>201</u>	<u>52</u>
Excess of revenues over (under) expenditures	<u>267,030</u>	<u>267,030</u>	<u>254,896</u>	<u>(12,134)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(267,435)	(267,435)	(267,435)	-
Total other financing sources (uses)	<u>(267,435)</u>	<u>(267,435)</u>	<u>(267,435)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (405)</u>	<u>\$ (405)</u>	<u>(12,539)</u>	<u>\$ (12,134)</u>
Fund Balance, beginning of year			13,783	
Fund Balance, end of year			<u>\$ 1,244</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

PLANNING BOARD

BUDGETED AMOUNTS

	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 246,275	\$ 246,275	\$ 203,935	\$ (42,340)
Licenses and permits	3,500	3,500	2,135	(1,365)
Intergovernmental	280	280	279	(1)
Charges for services	10,000	10,000	7,576	(2,424)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>260,055</u>	<u>260,055</u>	<u>213,925</u>	<u>(46,130)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	59,847	59,847	60,243	(396)
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	169,677	169,677	168,879	798
Supplies/services/materials, etc.	36,136	36,136	33,727	2,409
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	2,809	(2,809)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>265,660</u>	<u>265,660</u>	<u>265,658</u>	<u>2</u>
Excess of revenues over (under) expenditures	<u>(5,605)</u>	<u>(5,605)</u>	<u>(51,733)</u>	<u>(46,128)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	18,755	18,755	17,539	(1,216)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>18,755</u>	<u>18,755</u>	<u>17,539</u>	<u>(1,216)</u>
Net Change in Fund Balance	<u>\$ 13,150</u>	<u>\$ 13,150</u>	<u>(34,194)</u>	<u>\$ (47,344)</u>
Fund Balance, beginning of year			32,099	
Fund Balance, end of year			<u>\$ (2,095)</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	HEALTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 163,314	\$ 163,314	\$ 139,689	\$ (23,625)
Licenses and permits	72,900	72,900	64,693	(8,207)
Intergovernmental	257,301	257,301	262,212	4,911
Charges for services	201,320	201,320	250,853	49,533
Fines and forfeitures	-	-	-	-
Investment income	5,000	5,000	30,727	25,727
Miscellaneous	105,400	105,400	113,415	8,015
Total Revenues	805,235	805,235	861,589	56,354
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	653,978	653,978	507,329	146,649
Supplies/services/materials, etc.	344,134	344,134	358,407	(14,273)
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	36,000	36,000	-	36,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,034,112	1,034,112	865,736	168,376
Excess of revenues over (under) expenditures	(228,877)	(228,877)	(4,147)	224,730
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	938	938
Transfers in	44,703	44,703	40,750	(3,953)
Transfers out	(182,552)	(182,552)	(179,579)	2,973
Total other financing sources (uses)	(137,849)	(137,849)	(137,891)	(42)
Net Change in Fund Balance	\$ (366,726)	\$ (366,726)	(142,038)	\$ 224,688
Fund Balance, beginning of year			592,420	
Fund Balance, end of year			\$ 450,382	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

MENTAL HEALTH				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 73,926	\$ 73,926	\$ 68,819	\$ (5,107)
Licenses and permits	-	-	-	-
Intergovernmental	97	97	290	193
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>74,023</u>	<u>74,023</u>	<u>69,109</u>	<u>(4,914)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	80,080	80,080	80,064	16
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>80,080</u>	<u>80,080</u>	<u>80,064</u>	<u>16</u>
Excess of revenues over (under) expenditures	<u>(6,057)</u>	<u>(6,057)</u>	<u>(10,955)</u>	<u>(4,898)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (6,057)</u>	<u>\$ (6,057)</u>	<u>(10,955)</u>	<u>\$ (4,898)</u>
Fund Balance, beginning of year			7,449	
Fund Balance, end of year			<u>\$ (3,506)</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	SENIOR CITIZENS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 210,684	\$ 210,684	\$ 198,826	\$ (11,858)
Licenses and permits	-	-	-	-
Intergovernmental	745	745	870	125
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>211,429</u>	<u>211,429</u>	<u>199,696</u>	<u>(11,733)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>211,429</u>	<u>211,429</u>	<u>199,696</u>	<u>(11,733)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(203,110)	(203,110)	(203,110)	-
Total other financing sources (uses)	<u>(203,110)</u>	<u>(203,110)</u>	<u>(203,110)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 8,319</u>	<u>\$ 8,319</u>	<u>(3,414)</u>	<u>\$ (11,733)</u>
Fund Balance, beginning of year			3,749	
Fund Balance, end of year			<u>\$ 335</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	MEDICAID WAIVER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	94,000	94,000	91,835	(2,165)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	18,500	18,500	20,113	1,613
Total Revenues	<u>112,500</u>	<u>112,500</u>	<u>111,948</u>	<u>(552)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	89,205	80,705	78,140	2,565
Supplies/services/materials, etc.	27,977	36,477	32,082	4,395
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	5,430	(5,430)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>117,182</u>	<u>117,182</u>	<u>115,652</u>	<u>1,530</u>
Excess of revenues over (under) expenditures	<u>(4,682)</u>	<u>(4,682)</u>	<u>(3,704)</u>	<u>978</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	6,877	6,877	6,269	(608)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>6,877</u>	<u>6,877</u>	<u>6,269</u>	<u>(608)</u>
Net Change in Fund Balance	<u>\$ 2,195</u>	<u>\$ 2,195</u>	<u>2,565</u>	<u>\$ 370</u>
Fund Balance, beginning of year			99	
Fund Balance, end of year			<u>\$ 2,664</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	COUNTY EXTENSION SERVICES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 187,434	\$ 187,434	\$ 182,472	\$ (4,962)
Licenses and permits	-	-	-	-
Intergovernmental	1,074	1,074	749	(325)
Charges for services	-	-	294	294
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	73	73
Total Revenues	<u>188,508</u>	<u>188,508</u>	<u>183,588</u>	<u>(4,920)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	63,439	63,439	63,293	146
Supplies/services/materials, etc.	164,625	164,625	151,740	12,885
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>228,064</u>	<u>228,064</u>	<u>215,033</u>	<u>13,031</u>
Excess of revenues over (under) expenditures	<u>(39,556)</u>	<u>(39,556)</u>	<u>(31,445)</u>	<u>8,111</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	6,877	6,877	6,269	(608)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>6,877</u>	<u>6,877</u>	<u>6,269</u>	<u>(608)</u>
Net Change in Fund Balance	<u>\$ (32,679)</u>	<u>\$ (32,679)</u>	<u>(25,176)</u>	<u>\$ 7,503</u>
Fund Balance, beginning of year			107,484	
Fund Balance, end of year			<u>\$ 82,308</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	SPECIAL TRANSPORTATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 225,256	\$ 225,256	\$ 211,107	\$ (14,149)
Licenses and permits	-	-	-	-
Intergovernmental	694	694	937	243
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	13,000	13,597	7,680	(5,917)
Total Revenues	<u>238,950</u>	<u>239,547</u>	<u>219,724</u>	<u>(19,823)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	134,061	109,561	106,729	2,832
Supplies/services/materials, etc.	48,069	73,166	47,357	25,809
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	28,000	28,000	35,809	(7,809)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>210,130</u>	<u>210,727</u>	<u>189,895</u>	<u>20,832</u>
Excess of revenues over (under) expenditures	<u>28,820</u>	<u>28,820</u>	<u>29,829</u>	<u>1,009</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	10,316	10,316	9,404	(912)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>10,316</u>	<u>10,316</u>	<u>9,404</u>	<u>(912)</u>
Net Change in Fund Balance	<u>\$ 39,136</u>	<u>\$ 39,136</u>	<u>39,233</u>	<u>\$ 97</u>
Fund Balance, beginning of year			29,550	
Fund Balance, end of year			<u>\$ 68,783</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	RURAL FIRE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,968	\$ 1,968	\$ 2,277	\$ 309
Licenses and permits	-	-	-	-
Intergovernmental	23	23	-	(23)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,991</u>	<u>1,991</u>	<u>2,277</u>	<u>286</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	25,000	46,000	22,703	23,297
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	21,000	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>46,000</u>	<u>46,000</u>	<u>22,703</u>	<u>23,297</u>
Excess of revenues over (under) expenditures	<u>(44,009)</u>	<u>(44,009)</u>	<u>(20,426)</u>	<u>23,583</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (44,009)</u>	<u>\$ (44,009)</u>	<u>(20,426)</u>	<u>\$ 23,583</u>
Fund Balance, beginning of year			46,035	
Fund Balance, end of year			<u>\$ 25,609</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	MEDICAL SERVICES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 129,891	\$ 129,891	\$ 124,072	\$ (5,819)
Licenses and permits	-	-	-	-
Intergovernmental	532	532	522	(10)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	3,822	3,822
Total Revenues	<u>130,423</u>	<u>130,423</u>	<u>128,416</u>	<u>(2,007)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	134,000	134,000	133,904	96
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>134,000</u>	<u>134,000</u>	<u>133,904</u>	<u>96</u>
Excess of revenues over (under) expenditures	<u>(3,577)</u>	<u>(3,577)</u>	<u>(5,488)</u>	<u>(1,911)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (3,577)</u>	<u>\$ (3,577)</u>	<u>(5,488)</u>	<u>\$ (1,911)</u>
Fund Balance, beginning of year			47,735	
Fund Balance, end of year			<u>\$ 42,247</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	MUSEUMS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 228,186	\$ 228,186	\$ 218,212	\$ (9,974)
Licenses and permits	-	-	-	-
Intergovernmental	925	925	908	(17)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>229,111</u>	<u>229,111</u>	<u>219,120</u>	<u>(9,991)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	238,226	238,226	238,179	47
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>238,226</u>	<u>238,226</u>	<u>238,179</u>	<u>47</u>
Excess of revenues over (under) expenditures	<u>(9,115)</u>	<u>(9,115)</u>	<u>(19,059)</u>	<u>(9,944)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (9,115)</u>	<u>\$ (9,115)</u>	<u>(19,059)</u>	<u>\$ (9,944)</u>
Fund Balance, beginning of year			67,102	
Fund Balance, end of year			<u>\$ 48,043</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	EMPLOYEE RETIREMENT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 391,402	\$ 391,402	\$ 365,889	\$ (25,513)
Licenses and permits	-	-	-	-
Intergovernmental	902	902	1,604	702
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>392,304</u>	<u>392,304</u>	<u>367,493</u>	<u>(24,811)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	263	263	263	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>263</u>	<u>263</u>	<u>263</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>392,041</u>	<u>392,041</u>	<u>367,230</u>	<u>(24,811)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(316,438)	(316,438)	(316,438)	-
Total other financing sources (uses)	<u>(316,438)</u>	<u>(316,438)</u>	<u>(316,438)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 75,603</u>	<u>\$ 75,603</u>	<u>50,792</u>	<u>\$ (24,811)</u>
Fund Balance, beginning of year			29,431	
Fund Balance, end of year			<u>\$ 80,223</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	GROUP INSURANCE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 163,386	\$ 163,386	\$ 157,597	\$ (5,789)
Licenses and permits	-	-	-	-
Intergovernmental	421	421	613	192
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	43,457	43,457
Total Revenues	<u>163,807</u>	<u>163,807</u>	<u>201,667</u>	<u>37,860</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	474	474	238	236
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>474</u>	<u>474</u>	<u>238</u>	<u>236</u>
Excess of revenues over (under) expenditures	<u>163,333</u>	<u>163,333</u>	<u>201,429</u>	<u>38,096</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(245,760)	(245,760)	(245,760)	-
Total other financing sources (uses)	<u>(245,760)</u>	<u>(245,760)</u>	<u>(245,760)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (82,427)</u>	<u>\$ (82,427)</u>	<u>(44,331)</u>	<u>\$ 38,096</u>
Fund Balance, beginning of year			162,685	
Fund Balance, end of year			<u>\$ 118,354</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	GROUP INSURANCE DIVIDEND			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	1,733	1,733	-	1,733
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,733	1,733	-	1,733
Excess of revenues over (under) expenditures	(1,733)	(1,733)	-	1,733
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(1,733)	(1,733)
Total other financing sources (uses)	-	-	(1,733)	(1,733)
Net Change in Fund Balance	(1,733)	(1,733)	(1,733)	\$ -
Fund Balance, beginning of year			1,733	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	PERMISSIVE MEDICAL LEVY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,031,467	\$ 1,031,467	\$ 980,832	\$ (50,635)
Licenses and permits	-	-	-	-
Intergovernmental	4,596	4,596	4,416	(180)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,036,063</u>	<u>1,036,063</u>	<u>985,248</u>	<u>(50,815)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,036,063</u>	<u>1,036,063</u>	<u>985,248</u>	<u>(50,815)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,093,513)	(1,093,513)	(996,811)	96,702
Total other financing sources (uses)	<u>(1,093,513)</u>	<u>(1,093,513)</u>	<u>(996,811)</u>	<u>96,702</u>
Net Change in Fund Balance	<u>\$ (57,450)</u>	<u>\$ (57,450)</u>	<u>(11,563)</u>	<u>\$ 45,887</u>
Fund Balance, beginning of year			57,743	
Fund Balance, end of year			<u>\$ 46,180</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	DRUG FORFEITURE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	10,000	10,000	13,563	3,563
Investment income	-	-	1,047	1,047
Miscellaneous	4,500	4,500	4,268	(232)
Total Revenues	<u>14,500</u>	<u>14,500</u>	<u>18,878</u>	<u>4,378</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	33,500	33,500	13,030	20,470
Supplies/services/materials, etc.	22,500	22,500	34,443	(11,943)
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	10,000	10,000	7,623	2,377
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>66,000</u>	<u>66,000</u>	<u>55,096</u>	<u>10,904</u>
Excess of revenues over (under) expenditures	<u>(51,500)</u>	<u>(51,500)</u>	<u>(36,218)</u>	<u>15,282</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (51,500)</u>	<u>\$ (51,500)</u>	<u>(36,218)</u>	<u>\$ 15,282</u>
Fund Balance, beginning of year			60,969	
Fund Balance, end of year			<u>\$ 24,751</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	FEDERAL EQUITABLE SHARE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	2,500	2,500	1,361	(1,139)
Miscellaneous	-	-	-	-
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>1,361</u>	<u>(1,139)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	(3,262)	3,262
Supplies/services/materials, etc.	15,500	15,500	2,496	13,004
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	15,708	15,708	7,553	8,155
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>31,208</u>	<u>31,208</u>	<u>6,787</u>	<u>24,421</u>
Excess of revenues over (under) expenditures	<u>(28,708)</u>	<u>(28,708)</u>	<u>(5,426)</u>	<u>23,282</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (28,708)</u>	<u>\$ (28,708)</u>	<u>(5,426)</u>	<u>\$ 23,282</u>
Fund Balance, beginning of year			28,708	
Fund Balance, end of year			<u>\$ 23,282</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	CDBG REVOLVING LOAN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	8,128	8,128	4,424	(3,704)
Miscellaneous	-	-	-	-
Total Revenues	<u>8,128</u>	<u>8,128</u>	<u>4,424</u>	<u>(3,704)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	147,196	147,196	4	147,192
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>147,196</u>	<u>147,196</u>	<u>4</u>	<u>147,192</u>
Excess of revenues over (under) expenditures	<u>(139,068)</u>	<u>(139,068)</u>	<u>4,420</u>	<u>143,488</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (139,068)</u>	<u>\$ (139,068)</u>	<u>4,420</u>	<u>\$ 143,488</u>
Fund Balance, beginning of year			139,068	
Fund Balance, end of year			<u>\$ 143,488</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	RECORDS PRESERVATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	88,000	88,000	169,572	81,572
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>88,000</u>	<u>88,000</u>	<u>169,572</u>	<u>81,572</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	49,163	49,163	53,106	(3,943)
Supplies/services/materials, etc.	134,000	134,000	41,660	92,340
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	30,000	30,000	6,689	23,311
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>213,163</u>	<u>213,163</u>	<u>101,455</u>	<u>111,708</u>
Excess of revenues over (under) expenditures	<u>(125,163)</u>	<u>(125,163)</u>	<u>68,117</u>	<u>193,280</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	3,439	3,439	3,135	(304)
Transfers out	-	-	(9,231)	(9,231)
Total other financing sources (uses)	<u>3,439</u>	<u>3,439</u>	<u>(6,096)</u>	<u>(9,535)</u>
Net Change in Fund Balance	<u>\$ (121,724)</u>	<u>\$ (121,724)</u>	<u>62,021</u>	<u>\$ 183,745</u>
Fund Balance, beginning of year			180,831	
Fund Balance, end of year			<u>\$ 242,852</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	D.A.R.E			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	4,682	4,682	1,575	3,107
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	4,682	4,682	1,575	3,107
Excess of revenues over (under) expenditures	(4,682)	(4,682)	(1,575)	3,107
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$(4,682)	\$(4,682)	(1,575)	\$ 3,107
Fund Balance, beginning of year			4,682	
Fund Balance, end of year			\$ 3,107	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

JAIL IMPROVEMENT AND EDUCATION				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,000	15,000	28,514	13,514
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>28,514</u>	<u>13,514</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	42,057	42,057	9,212	32,845
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>42,057</u>	<u>42,057</u>	<u>9,212</u>	<u>32,845</u>
Excess of revenues over (under) expenditures	<u>(27,057)</u>	<u>(27,057)</u>	<u>19,302</u>	<u>46,359</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (27,057.0)</u>	<u>\$ (27,057.0)</u>	<u>19,302</u>	<u>\$ 46,359.0</u>
Fund Balance, beginning of year			27,007	
Fund Balance, end of year			<u>\$ 46,309</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

#6 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 403	\$ 403	\$ 404	\$ 1
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>403</u>	<u>403</u>	<u>404</u>	<u>1</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	615	615	445	170
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>615</u>	<u>615</u>	<u>445</u>	<u>170</u>
Excess of revenues over (under) expenditures	<u>(212)</u>	<u>(212)</u>	<u>(41)</u>	<u>171</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (212)</u>	<u>\$ (212)</u>	<u>(41)</u>	<u>\$ 171</u>
Fund Balance, beginning of year			212	
Fund Balance, end of year			<u>\$ 171</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	#13 LIGHT MAINTENANCE DISTRICT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 282	\$ 282	\$ 340	\$ 58
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>282</u>	<u>282</u>	<u>340</u>	<u>58</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	426	426	305	121
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>426</u>	<u>426</u>	<u>305</u>	<u>121</u>
Excess of revenues over (under) expenditures	<u>(144)</u>	<u>(144)</u>	<u>35</u>	<u>179</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (144)</u>	<u>\$ (144)</u>	<u>35</u>	<u>\$ 179</u>
Fund Balance, beginning of year			144	
Fund Balance, end of year			<u>\$ 179</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

#17 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 3,887	\$ 3,887	\$ 3,971	\$ 84
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,887</u>	<u>3,887</u>	<u>3,971</u>	<u>84</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	5,857	5,857	4,199	1,658
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,857</u>	<u>5,857</u>	<u>4,199</u>	<u>1,658</u>
Excess of revenues over (under) expenditures	<u>(1,970)</u>	<u>(1,970)</u>	<u>(228)</u>	<u>1,742</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,970)</u>	<u>\$ (1,970)</u>	<u>(228)</u>	<u>\$ 1,742</u>
Fund Balance, beginning of year			1,970	
Fund Balance, end of year			<u>\$ 1,742</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

#21 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 547	\$ 547	\$ 465	\$ (82)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>547</u>	<u>547</u>	<u>465</u>	<u>(82)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,365	1,365	407	958
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,365</u>	<u>1,365</u>	<u>407</u>	<u>958</u>
Excess of revenues over (under) expenditures	<u>(818)</u>	<u>(818)</u>	<u>58</u>	<u>876</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (818)</u>	<u>\$ (818)</u>	<u>58</u>	<u>\$ 876</u>
Fund Balance, beginning of year			818	
Fund Balance, end of year			<u>\$ 876</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

#23 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 16,035	\$ 16,035	\$ 15,727	\$ (308)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,035</u>	<u>16,035</u>	<u>15,727</u>	<u>(308)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	26,796	26,796	15,109	11,687
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>26,796</u>	<u>26,796</u>	<u>15,109</u>	<u>11,687</u>
Excess of revenues over (under) expenditures	<u>(10,761)</u>	<u>(10,761)</u>	<u>618</u>	<u>11,379</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (10,761)</u>	<u>\$ (10,761)</u>	<u>618</u>	<u>\$ 11,379</u>
Fund Balance, beginning of year			10,761	
Fund Balance, end of year			<u>\$ 11,379</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

GIBSON FLATS O & M

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,200	\$ 2,200	\$ 3,081	\$ 881
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,200</u>	<u>2,200</u>	<u>3,081</u>	<u>881</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	38,573	38,573	1,100	37,473
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>38,573</u>	<u>38,573</u>	<u>1,100</u>	<u>37,473</u>
Excess of revenues over (under) expenditures	<u>(36,373)</u>	<u>(36,373)</u>	<u>1,981</u>	<u>38,354</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (36,373)</u>	<u>\$ (36,373)</u>	<u>1,981</u>	<u>\$ 38,354</u>
Fund Balance, beginning of year			36,373	
Fund Balance, end of year			<u>\$ 38,354</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	PARK GARDEN O & M			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 1,100	\$ 1,100	\$ 1,358	\$ 258
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>1,358</u>	<u>258</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	7,482	7,482	-	7,482
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>7,482</u>	<u>7,482</u>	<u>-</u>	<u>7,482</u>
Excess of revenues over (under) expenditures	<u>(6,382)</u>	<u>(6,382)</u>	<u>1,358</u>	<u>7,740</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,382)</u>	<u>\$ (6,382)</u>	<u>1,358</u>	<u>\$ 7,740</u>
Fund Balance, beginning of year			6,382	
Fund Balance, end of year			<u>\$ 7,740</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	GANNON / FLOOD ROAD O&M			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 450	\$ 450	\$ 12,795	\$ 12,345
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	6,569	6,569
Total Revenues	<u>450</u>	<u>450</u>	<u>19,364</u>	<u>18,914</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	946	946	-	946
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>946</u>	<u>946</u>	<u>-</u>	<u>946</u>
Excess of revenues over (under) expenditures	<u>(496)</u>	<u>(496)</u>	<u>19,364</u>	<u>19,860</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (496)</u>	<u>\$ (496)</u>	<u>19,364</u>	<u>\$ 19,860</u>
Fund Balance, beginning of year			496	
Fund Balance, end of year			<u>\$ 19,860</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	WHTETAIL LANE O&M			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 3,000	\$ 3,000	\$ 3,333	\$ 333
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>3,333</u>	<u>333</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	4,328	4,328	-	4,328
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,328</u>	<u>4,328</u>	<u>-</u>	<u>4,328</u>
Excess of revenues over (under) expenditures	<u>(1,328)</u>	<u>(1,328)</u>	<u>3,333</u>	<u>4,661</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,328)</u>	<u>\$ (1,328)</u>	<u>3,333</u>	<u>\$ 4,661</u>
Fund Balance, beginning of year			1,328	
Fund Balance, end of year			<u>\$ 4,661</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	ALCOHOL REHABILITATION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	78,489	107,347	107,347	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>78,489</u>	<u>107,347</u>	<u>107,347</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	78,489	107,347	78,489	28,858
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>78,489</u>	<u>107,347</u>	<u>78,489</u>	<u>28,858</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>28,858</u>	<u>28,858</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>28,858</u>	<u>\$ 28,858</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 28,858</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	ALCOHOL TRAFFIC SAFETY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	26,250	26,250	47,299	21,049
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	318	780	462
Total Revenues	<u>26,250</u>	<u>26,568</u>	<u>48,079</u>	<u>21,511</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	34,274	34,592	34,592	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>34,274</u>	<u>34,592</u>	<u>34,592</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(8,024)</u>	<u>(8,024)</u>	<u>13,487</u>	<u>21,511</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (8,024)</u>	<u>\$ (8,024)</u>	<u>13,487</u>	<u>\$ 21,511</u>
Fund Balance, beginning of year			15,055	
Fund Balance, end of year			<u>\$ 28,542</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	GASOLINE TAX			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	218,400	218,400	213,801	(4,599)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>218,400</u>	<u>218,400</u>	<u>213,801</u>	<u>(4,599)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	206,591	206,591	206,591	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>206,591</u>	<u>206,591</u>	<u>206,591</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>11,809</u>	<u>11,809</u>	<u>7,210</u>	<u>(4,599)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (33,191)</u>	<u>\$ (33,191)</u>	<u>(37,790)</u>	<u>\$ (4,599)</u>
Fund Balance, beginning of year			33,191	
Fund Balance, end of year			<u>\$ (4,599)</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	MOTOR VEHICLE DISPOSAL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	99,114	99,114	60,000	(39,114)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>99,114</u>	<u>99,114</u>	<u>60,000</u>	<u>(39,114)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	26,000	26,000	21,861	4,139
Supplies/services/materials, etc.	29,705	29,705	25,866	3,839
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>55,705</u>	<u>55,705</u>	<u>47,727</u>	<u>7,978</u>
Excess of revenues over (under) expenditures	<u>43,409</u>	<u>43,409</u>	<u>12,273</u>	<u>(31,136)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(43,409)	(43,409)	(12,273)	31,136
Total other financing sources (uses)	<u>(43,409)</u>	<u>(43,409)</u>	<u>(12,273)</u>	<u>31,136</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	WEED TRUST			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	38,137	38,137	29,121	(9,016)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>38,137</u>	<u>38,137</u>	<u>29,121</u>	<u>(9,016)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	27,937	27,937	18,329	9,608
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	6,200	6,200	6,200	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>34,137</u>	<u>34,137</u>	<u>24,529</u>	<u>9,608</u>
Excess of revenues over (under) expenditures	<u>4,000</u>	<u>4,000</u>	<u>4,592</u>	<u>592</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(4,000)	(4,000)	(4,000)	-
Total other financing sources (uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>592</u>	<u>\$ 592</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 592</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

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

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	COUNTY LAND INFORMATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	19,000	19,000	24,460	5,460
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>19,000</u>	<u>19,000</u>	<u>24,460</u>	<u>5,460</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	23,000	23,000	13,597	9,403
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>23,000</u>	<u>23,000</u>	<u>13,597</u>	<u>9,403</u>
Excess of revenues over (under) expenditures	<u>(4,000)</u>	<u>(4,000)</u>	<u>10,863</u>	<u>14,863</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>10,863</u>	<u>\$ 14,863</u>
Fund Balance, beginning of year			9,649	
Fund Balance, end of year			<u>\$ 20,512</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	COMMUNITY DECAY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 52,710	\$ 52,710	\$ 41,254	\$ (11,456)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>52,710</u>	<u>52,710</u>	<u>41,254</u>	<u>(11,456)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	4,597	1,571	3,026
Supplies/services/materials, etc.	52,710	48,113	621	47,492
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>52,710</u>	<u>52,710</u>	<u>2,192</u>	<u>50,518</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>39,062</u>	<u>39,062</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>39,062</u>	<u>\$ 39,062</u>
Fund Balance, beginning of year			-	-
Fund Balance, end of year			<u>\$ 39,062</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

JUVENILE DETENTION CENTER				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	491,746	491,746	548,395	56,649
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	13,700	13,700	3,279	(10,421)
Total Revenues	<u>505,446</u>	<u>505,446</u>	<u>551,674</u>	<u>46,228</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	967,433	892,433	896,757	(4,324)
Supplies/services/materials, etc.	196,340	270,966	267,080	3,886
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,163,773</u>	<u>1,163,399</u>	<u>1,163,837</u>	<u>(438)</u>
Excess of revenues over (under) expenditures	<u>(658,327)</u>	<u>(657,953)</u>	<u>(612,163)</u>	<u>45,790</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	638,774	638,774	601,574	(37,200)
Transfers out	-	(374)	(374)	-
Total other financing sources (uses)	<u>638,774</u>	<u>638,400</u>	<u>601,200</u>	<u>(37,200)</u>
Net Change in Fund Balance	<u>\$ (19,553)</u>	<u>\$ (19,553)</u>	<u>(10,963)</u>	<u>\$ 8,590</u>
Fund Balance, beginning of year			112,587	
Fund Balance, end of year			<u>\$ 101,624</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	MEDICAL ALERT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,861	5,861	4,968	(893)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	7,705	7,705	6,411	(1,294)
Total Revenues	<u>13,566</u>	<u>13,566</u>	<u>11,379</u>	<u>(2,187)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	13,566	13,566	11,377	2,189
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>13,566</u>	<u>13,566</u>	<u>11,377</u>	<u>2,189</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>2</u>	<u>\$ 2</u>
Fund Balance, beginning of year			<u>1</u>	
Fund Balance, end of year			<u>\$ 3</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	AIR POLLUTION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	27,220	27,219	(1)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>27,220</u>	<u>27,219</u>	<u>(1)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	13,582	35,526	35,602	(76)
Supplies/services/materials, etc.	-	5,304	5,227	77
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>13,582</u>	<u>40,830</u>	<u>40,829</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(13,582)</u>	<u>(13,610)</u>	<u>(13,610)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	13,582	13,610	13,610	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>13,582</u>	<u>13,610</u>	<u>13,610</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	IMPAIRED DRIVING ENFORCEMENT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	247	247	-	247
Supplies/services/materials, etc.	-	-	2	(2)
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>247</u>	<u>247</u>	<u>2</u>	<u>245</u>
Excess of revenues over (under) expenditures	<u>(247)</u>	<u>(247)</u>	<u>(2)</u>	<u>245</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (247)</u>	<u>\$ (247)</u>	<u>(2)</u>	<u>\$ 245</u>
Fund Balance, beginning of year			247	
Fund Balance, end of year			<u>\$ 245</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	POLLING PLACE ACCESS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	26,432	17,200	(9,232)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>26,432</u>	<u>17,200</u>	<u>(9,232)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	5,000	31,432	31,431	1
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,000</u>	<u>31,432</u>	<u>31,431</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>(14,231)</u>	<u>(9,231)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	9,231	9,231
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>9,231</u>	<u>9,231</u>
Net Change in Fund Balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>(5,000)</u>	<u>\$ -</u>
Fund Balance, beginning of year			5,000	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	PARENTING WISELY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	50,000	37,000	(13,000)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>50,000</u>	<u>37,000</u>	<u>(13,000)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	50,000	37,000	13,000
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>37,000</u>	<u>13,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	COUNTY ATTORNEY GRANTS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	30,918	30,918	64,355	33,437
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>30,918</u>	<u>30,918</u>	<u>64,355</u>	<u>33,437</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	35,070	33,210	60,891	(27,681)
Supplies/services/materials, etc.	-	1,860	1,830	30
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>35,070</u>	<u>35,070</u>	<u>62,721</u>	<u>(27,651)</u>
Excess of revenues over (under) expenditures	<u>(4,152)</u>	<u>(4,152)</u>	<u>1,634</u>	<u>5,786</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (4,152)</u>	<u>\$ (4,152)</u>	<u>1,634</u>	<u>\$ 5,786</u>
Fund Balance, beginning of year			(1,821)	
Fund Balance, end of year			<u>\$ (187)</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

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

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	JDC INFORMATION GRANT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	191,209	191,209	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>191,209</u>	<u>191,209</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	191,583	191,583	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>191,583</u>	<u>191,583</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(374)</u>	<u>(374)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	374	374	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>374</u>	<u>374</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	HIDTA 2006			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	106,256	59,336	(46,920)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	106,256	59,336	(46,920)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	40,821	28,838	11,983
Supplies/services/materials, etc.	-	60,050	25,113	34,937
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	4,851	4,851	-
Interest	-	534	534	-
Total Expenditures	-	106,256	59,336	46,920
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	LOCAL LAW ENFORCEMENT BLOCK GRANT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	240	240
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>240</u>	<u>240</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	17,802	17,802	17,168	634
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>17,802</u>	<u>17,802</u>	<u>17,168</u>	<u>634</u>
Excess of revenues over (under) expenditures	<u>(17,802)</u>	<u>(17,802)</u>	<u>(16,928)</u>	<u>874</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (17,802)</u>	<u>\$ (17,802)</u>	<u>(16,928)</u>	<u>\$ 874</u>
Fund Balance, beginning of year			17,802	
Fund Balance, end of year			<u>\$ 874</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	CRIME CONTROL - JUVENILE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	217,434	217,434	217,434	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>217,434</u>	<u>217,434</u>	<u>217,434</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	217,436	217,436	217,435	1
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>217,436</u>	<u>217,436</u>	<u>217,435</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(2)</u>	<u>(2)</u>	<u>(1)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2)</u>	<u>\$ (2)</u>	<u>(1)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			26,062	
Fund Balance, end of year			<u>\$ 26,061</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	VICTIM WITNESS PROGRAM			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	27,683	39,521	39,520	(1)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,683</u>	<u>39,521</u>	<u>39,520</u>	<u>(1)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	43,366	55,204	55,203	1
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>43,366</u>	<u>55,204</u>	<u>55,203</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(15,683)</u>	<u>(15,683)</u>	<u>(15,683)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (15,683)</u>	<u>\$ (15,683)</u>	<u>(15,683)</u>	<u>\$ -</u>
Fund Balance, beginning of year			15,683	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

CRIME CONTROL - PUBLIC DEFENDER				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>7,842</u>	<u>\$ -</u>
Fund Balance, beginning of year			7,842	
Fund Balance, end of year			<u>\$ 7,842</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

SHERIFF TRAFFIC SAFETY				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,663	8,663	5,203	(3,460)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>8,663</u>	<u>8,663</u>	<u>5,203</u>	<u>(3,460)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	6,513	6,513	4,751	1,762
Supplies/services/materials, etc.	2,150	2,150	452	1,698
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>8,663</u>	<u>8,663</u>	<u>5,203</u>	<u>3,460</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	BOAT SAFETY ENFORCEMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	9,600	9,600	9,600	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	6,900	6,900	6,825	75
Supplies/services/materials, etc.	2,700	2,700	2,775	(75)
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	ALLIANCE FOR YOUTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	438,298	465,417	232,867	(232,550)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>438,298</u>	<u>465,417</u>	<u>232,867</u>	<u>(232,550)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	438,298	465,417	232,867	232,550
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>438,298</u>	<u>465,417</u>	<u>232,867</u>	<u>232,550</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

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

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	COMMODITIES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	31,033	31,033	35,999	4,966
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	5,000	5,000	-	(5,000)
Total Revenues	<u>36,033</u>	<u>36,033</u>	<u>35,999</u>	<u>(34)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	12,643	12,643	9,522	3,121
Supplies/services/materials, etc.	10,390	18,100	24,364	(6,264)
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	19,715	12,005	-	12,005
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>42,748</u>	<u>42,748</u>	<u>33,886</u>	<u>8,862</u>
Excess of revenues over (under) expenditures	<u>(6,715)</u>	<u>(6,715)</u>	<u>2,113</u>	<u>8,828</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (6,715)</u>	<u>\$ (6,715)</u>	<u>2,113</u>	<u>\$ 8,828</u>
Fund Balance, beginning of year			6,716	
Fund Balance, end of year			<u>\$ 8,829</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	ROCKY MOUNTAIN HIDTA			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	185,703	210,757	23,559	(187,198)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>185,703</u>	<u>210,757</u>	<u>23,559</u>	<u>(187,198)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	41,128	39,305	20,223	19,082
Supplies/services/materials, etc.	59,331	64,814	16,216	48,598
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	6,527	22,225	8,475	13,750
Interest	1,566	5,439	1,901	3,538
Total Expenditures	<u>108,552</u>	<u>131,783</u>	<u>46,815</u>	<u>84,968</u>
Excess of revenues over (under) expenditures	<u>77,151</u>	<u>78,974</u>	<u>(23,256)</u>	<u>(102,230)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 77,151</u>	<u>\$ 78,974</u>	<u>(23,256)</u>	<u>\$ (102,230)</u>
Fund Balance, beginning of year			23,256	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	LLEBG #6			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	7	7
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	171	171	-	171
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>171</u>	<u>171</u>	<u>-</u>	<u>171</u>
Excess of revenues over (under) expenditures	<u>(171)</u>	<u>(171)</u>	<u>7</u>	<u>178</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (171)</u>	<u>\$ (171)</u>	<u>7</u>	<u>\$ 178</u>
Fund Balance, beginning of year			171	
Fund Balance, end of year			<u>\$ 178</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	HOMELAND SECURITY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	2	2
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	42	42	-	42
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>42</u>	<u>42</u>	<u>-</u>	<u>42</u>
Excess of revenues over (under) expenditures	<u>(42)</u>	<u>(42)</u>	<u>2</u>	<u>44</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (42)</u>	<u>\$ (42)</u>	<u>2</u>	<u>\$ 44</u>
Fund Balance, beginning of year			42	
Fund Balance, end of year			<u>\$ 44</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	CDBG PLANNING GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	220,000	229,000	33,278	(195,722)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>220,000</u>	<u>229,000</u>	<u>33,278</u>	<u>(195,722)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	220,000	220,000	26,248	193,752
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	9,000	7,030	1,970
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>220,000</u>	<u>229,000</u>	<u>33,278</u>	<u>195,722</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	SPONSERED CTEP GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			115	
Fund Balance, end of year			<u>\$ 115</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	FETAL ALCOHOL SPECTRUM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	17,804	89,016	42,274	(46,742)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>17,804</u>	<u>89,016</u>	<u>42,274</u>	<u>(46,742)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	15,558	80,020	37,771	42,249
Supplies/services/materials, etc.	9,190	15,940	11,448	4,492
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>24,748</u>	<u>95,960</u>	<u>49,219</u>	<u>46,741</u>
Excess of revenues over (under) expenditures	<u>(6,944)</u>	<u>(6,944)</u>	<u>(6,945)</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,944)</u>	<u>\$ (6,944)</u>	<u>(6,945)</u>	<u>\$ (1)</u>
Fund Balance, beginning of year			6,945	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	SAFE KIDS SAFE COMMUNITIES			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,803	35,803	28,023	(7,780)
Charges for services	1,500	1,500	2,352	852
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	14,930	14,930	12,671	(2,259)
Total Revenues	<u>22,233</u>	<u>52,233</u>	<u>43,046</u>	<u>(9,187)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	16,338	44,800	28,050	16,750
Supplies/services/materials, etc.	20,763	22,301	24,386	(2,085)
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>37,101</u>	<u>67,101</u>	<u>52,436</u>	<u>14,665</u>
Excess of revenues over (under) expenditures	<u>(14,868)</u>	<u>(14,868)</u>	<u>(9,390)</u>	<u>5,478</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (14,868)</u>	<u>\$ (14,868)</u>	<u>(9,390)</u>	<u>\$ 5,478</u>
Fund Balance, beginning of year			14,868	
Fund Balance, end of year			<u>\$ 5,478</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	SUBDIVISION REVIEW			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	9,624	9,624	18,063	8,439
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>9,624</u>	<u>9,624</u>	<u>18,063</u>	<u>8,439</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	19,890	19,890	8,608	11,282
Supplies/services/materials, etc.	1,110	1,110	772	338
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>21,000</u>	<u>21,000</u>	<u>9,380</u>	<u>11,620</u>
Excess of revenues over (under) expenditures	<u>(11,376)</u>	<u>(11,376)</u>	<u>8,683</u>	<u>20,059</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (11,376)</u>	<u>\$ (11,376)</u>	<u>8,683</u>	<u>\$ 20,059</u>
Fund Balance, beginning of year			11,376	
Fund Balance, end of year			<u>\$ 20,059</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	BIOTERRORISM GRANT			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	39,879	204,451	175,497	(28,954)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>39,879</u>	<u>204,451</u>	<u>175,497</u>	<u>(28,954)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	95,767	188,561	102,428	86,133
Supplies/services/materials, etc.	93,663	158,741	52,121	106,620
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	7,000	13,700	-	13,700
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>196,430</u>	<u>361,002</u>	<u>154,549</u>	<u>206,453</u>
Excess of revenues over (under) expenditures	<u>(156,551)</u>	<u>(156,551)</u>	<u>20,948</u>	<u>177,499</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (156,551)</u>	<u>\$ (156,551)</u>	<u>20,948</u>	<u>\$ 177,499</u>
Fund Balance, beginning of year			156,551	
Fund Balance, end of year			<u>\$ 177,499</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	WEED & SEED			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,132	3,132	2,056	(1,076)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,132</u>	<u>3,132</u>	<u>2,056</u>	<u>(1,076)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	3,132	3,132	-	3,132
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,132</u>	<u>3,132</u>	<u>-</u>	<u>3,132</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,056</u>	<u>2,056</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,056</u>	<u>\$ 2,056</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 2,056</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	DRUG FREE COMMUNITY GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	9,265	7,682	(1,583)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>9,265</u>	<u>7,682</u>	<u>(1,583)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	6,186	6,080	106
Supplies/services/materials, etc.	-	3,079	1,602	1,477
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>9,265</u>	<u>7,682</u>	<u>1,583</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	CANCER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	71,933	71,933	79,100	7,167
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>71,933</u>	<u>71,933</u>	<u>79,100</u>	<u>7,167</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	99,663	99,663	53,284	46,379
Supplies/services/materials, etc.	9,200	9,200	8,558	642
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>108,863</u>	<u>108,863</u>	<u>61,842</u>	<u>47,021</u>
Excess of revenues over (under) expenditures	<u>(36,930)</u>	<u>(36,930)</u>	<u>17,258</u>	<u>54,188</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (36,930)</u>	<u>\$ (36,930)</u>	<u>17,258</u>	<u>\$ 54,188</u>
Fund Balance, beginning of year			36,930	
Fund Balance, end of year			<u>\$ 54,188</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	TOBACCO			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	80,000	80,000	80,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	78,193	78,193	33,016	45,177
Supplies/services/materials, etc.	39,065	39,065	17,216	21,849
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>117,258</u>	<u>117,258</u>	<u>50,232</u>	<u>67,026</u>
Excess of revenues over (under) expenditures	<u>(37,258)</u>	<u>(37,258)</u>	<u>29,768</u>	<u>67,026</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (37,258)</u>	<u>\$ (37,258)</u>	<u>29,768</u>	<u>\$ 67,026</u>
Fund Balance, beginning of year			37,258	
Fund Balance, end of year			<u>\$ 67,026</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	PUBLIC WATER SUPPLY SYSTEM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	855	855
Charges for services	-	-	285	285
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,140</u>	<u>1,140</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,140</u>	<u>1,140</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,140</u>	<u>\$ 1,140</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 1,140</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	WOMEN INFANTS & CHILDREN			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	78,793	395,015	313,252	(81,763)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>78,793</u>	<u>395,015</u>	<u>313,252</u>	<u>(81,763)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	70,656	355,333	276,930	78,403
Supplies/services/materials, etc.	8,137	39,682	36,322	3,360
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>78,793</u>	<u>395,015</u>	<u>313,252</u>	<u>81,763</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	MATERNAL & CHILD HEALTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	194,143	194,144	1
Charges for services	-	24,430	24,430	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>218,573</u>	<u>218,574</u>	<u>1</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	73,470	238,339	238,828	(489)
Supplies/services/materials, etc.	-	50,704	50,215	489
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>73,470</u>	<u>289,043</u>	<u>289,043</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(73,470)</u>	<u>(70,470)</u>	<u>(70,469)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	73,470	70,470	70,469	(1)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>73,470</u>	<u>70,470</u>	<u>70,469</u>	<u>(1)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

SUICIDE PREVENTION				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	30,000	31,350	1,350
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>30,000</u>	<u>31,350</u>	<u>1,350</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	16,448	15,364	1,084
Supplies/services/materials, etc.	-	13,552	5,391	8,161
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>30,000</u>	<u>20,755</u>	<u>9,245</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>10,595</u>	<u>10,595</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>10,595</u>	<u>\$ 10,595</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 10,595</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	HIV CONSORTIUM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	11,849	27,850	15,897	(11,953)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>11,849</u>	<u>27,850</u>	<u>15,897</u>	<u>(11,953)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	15,875	27,653	12,757	14,896
Supplies/services/materials, etc.	3,120	7,343	3,822	3,521
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>18,995</u>	<u>34,996</u>	<u>16,579</u>	<u>18,417</u>
Excess of revenues over (under) expenditures	<u>(7,146)</u>	<u>(7,146)</u>	<u>(682)</u>	<u>6,464</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (7,146)</u>	<u>\$ (7,146)</u>	<u>(682)</u>	<u>\$ 6,464</u>
Fund Balance, beginning of year			7,146	
Fund Balance, end of year			<u>\$ 6,464</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	FETAL ALCOHOL SYNDROME			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	57,830	57,830	26,509	(31,321)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>57,830</u>	<u>57,830</u>	<u>26,509</u>	<u>(31,321)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	50,527	50,527	23,555	26,972
Supplies/services/materials, etc.	7,299	7,299	2,950	4,349
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>57,826</u>	<u>57,826</u>	<u>26,505</u>	<u>31,321</u>
Excess of revenues over (under) expenditures	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 4</u>	<u>\$ 4</u>	<u>4</u>	<u>\$ -</u>
Fund Balance, beginning of year			(4)	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	IMMUNIZATION PROJECT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	20,692	20,692	20,692	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,500	1,500	265	(1,235)
Total Revenues	<u>22,192</u>	<u>22,192</u>	<u>20,957</u>	<u>(1,235)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	15,560	15,560	19,259	(3,699)
Supplies/services/materials, etc.	6,632	6,632	1,698	4,934
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>22,192</u>	<u>22,192</u>	<u>20,957</u>	<u>1,235</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	TUBERCULOSIS PREVENTION			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,643	1,643	1,642	(1)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,643</u>	<u>1,643</u>	<u>1,642</u>	<u>(1)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,515	1,515	1,629	(114)
Supplies/services/materials, etc.	128	128	13	115
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,643</u>	<u>1,643</u>	<u>1,642</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	AIDS / HIV TESTING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	13,960	41,303	26,135	(15,168)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>13,960</u>	<u>41,303</u>	<u>26,135</u>	<u>(15,168)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	9,144	29,449	18,083	11,366
Supplies/services/materials, etc.	5,671	12,709	8,698	4,011
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>14,815</u>	<u>42,158</u>	<u>26,781</u>	<u>15,377</u>
Excess of revenues over (under) expenditures	<u>(855)</u>	<u>(855)</u>	<u>(646)</u>	<u>209</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (855)</u>	<u>\$ (855)</u>	<u>(646)</u>	<u>\$ 209</u>
Fund Balance, beginning of year			855	
Fund Balance, end of year			<u>\$ 209</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	DIRECT SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	209,554	209,554	210,383	829
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	25,000	25,000	18,979	(6,021)
Total Revenues	<u>234,554</u>	<u>234,554</u>	<u>229,362</u>	<u>(5,192)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	235,165	245,865	244,779	1,086
Supplies/services/materials, etc.	53,019	51,319	45,211	6,108
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	9,000	-	1,850	(1,850)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>297,184</u>	<u>297,184</u>	<u>291,840</u>	<u>5,344</u>
Excess of revenues over (under) expenditures	<u>(62,630)</u>	<u>(62,630)</u>	<u>(62,478)</u>	<u>152</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	62,630	62,630	62,630	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>62,630</u>	<u>62,630</u>	<u>62,630</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>152</u>	<u>\$ 152</u>
Fund Balance, beginning of year			10,830	
Fund Balance, end of year			<u>\$ 10,982</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	CONTRACTED SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	111,752	128,722	128,722	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	4,100	4,100	4,000	(100)
Total Revenues	<u>115,852</u>	<u>132,822</u>	<u>132,722</u>	<u>(100)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	38,552	50,463	46,839	3,624
Supplies/services/materials, etc.	84,400	89,459	89,373	86
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>122,952</u>	<u>139,922</u>	<u>136,212</u>	<u>3,710</u>
Excess of revenues over (under) expenditures	<u>(7,100)</u>	<u>(7,100)</u>	<u>(3,490)</u>	<u>3,610</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	7,100	7,100	7,100	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>3,610</u>	<u>\$ 3,610</u>
Fund Balance, beginning of year			299	
Fund Balance, end of year			<u>\$ 3,909</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	ENVIRONMENTAL HEALTH			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,662	15,662	12,921	(2,741)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,662</u>	<u>15,662</u>	<u>12,921</u>	<u>(2,741)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	14,560	14,560	11,697	2,863
Supplies/services/materials, etc.	1,550	1,550	1,224	326
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>16,110</u>	<u>16,110</u>	<u>12,921</u>	<u>3,189</u>
Excess of revenues over (under) expenditures	<u>(448)</u>	<u>(448)</u>	<u>-</u>	<u>448</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (448)</u>	<u>\$ (448)</u>	<u>-</u>	<u>\$ 448</u>
Fund Balance, beginning of year			448	
Fund Balance, end of year			<u>\$ 448</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	CONGREGATE MEALS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	293,766	293,766	291,297	(2,469)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	189,411	189,667	183,806	(5,861)
Total Revenues	<u>483,177</u>	<u>483,433</u>	<u>475,103</u>	<u>(8,330)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	318,002	310,652	314,498	(3,846)
Supplies/services/materials, etc.	236,375	249,322	220,868	28,454
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	5,000	-	11,500	(11,500)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>559,377</u>	<u>559,974</u>	<u>546,866</u>	<u>13,108</u>
Excess of revenues over (under) expenditures	<u>(76,200)</u>	<u>(76,541)</u>	<u>(71,763)</u>	<u>4,778</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	341	341	-
Transfers in	76,200	76,200	76,200	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>76,200</u>	<u>76,541</u>	<u>76,541</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>4,778</u>	<u>\$ 4,778</u>
Fund Balance, beginning of year			15,816	
Fund Balance, end of year			<u>\$ 20,594</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	RSVP			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	100,468	130,468	130,468	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	52,500	55,144	47,633	(7,511)
Total Revenues	<u>152,968</u>	<u>185,612</u>	<u>178,101</u>	<u>(7,511)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	103,653	107,953	107,208	745
Supplies/services/materials, etc.	60,315	72,659	64,755	7,904
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	16,000	16,000	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>163,968</u>	<u>196,612</u>	<u>187,963</u>	<u>8,649</u>
Excess of revenues over (under) expenditures	<u>(11,000)</u>	<u>(11,000)</u>	<u>(9,862)</u>	<u>1,138</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	11,000	11,000	11,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,138</u>	<u>\$ 1,138</u>
Fund Balance, beginning of year			515	
Fund Balance, end of year			<u>\$ 1,653</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	ADMINISTRATIVE AGING			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	43,963	44,963	44,963	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>43,963</u>	<u>44,963</u>	<u>44,963</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	47,257	47,857	47,296	561
Supplies/services/materials, etc.	26,706	27,106	19,010	8,096
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	8,576	(8,576)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>73,963</u>	<u>74,963</u>	<u>74,882</u>	<u>81</u>
Excess of revenues over (under) expenditures	<u>(30,000)</u>	<u>(30,000)</u>	<u>(29,919)</u>	<u>81</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	30,000	30,000	30,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>81</u>	<u>\$ 81</u>
Fund Balance, beginning of year			3,680	
Fund Balance, end of year			<u>\$ 3,761</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	FOSTER GRANDPARENTS PROGRAM			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	210,000	210,000	210,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	52,500	52,500	37,912	(14,588)
Total Revenues	<u>262,500</u>	<u>262,500</u>	<u>247,912</u>	<u>(14,588)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	59,990	59,990	56,494	3,496
Supplies/services/materials, etc.	207,690	218,690	206,649	12,041
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	11,000	-	700	(700)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>278,680</u>	<u>278,680</u>	<u>263,843</u>	<u>14,837</u>
Excess of revenues over (under) expenditures	<u>(16,180)</u>	<u>(16,180)</u>	<u>(15,931)</u>	<u>249</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	16,180	16,180	16,180	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>16,180</u>	<u>16,180</u>	<u>16,180</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>249</u>	<u>\$ 249</u>
Fund Balance, beginning of year			159	
Fund Balance, end of year			<u>\$ 408</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

	ELDER ABUSE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,339</u>	<u>\$ -</u>
Fund Balance, beginning of year			1,339	
Fund Balance, end of year			<u>\$ 1,339</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2007

COMMUNITY HEALTH CLINIC				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,060,095	1,060,095	985,754	(74,341)
Charges for services	354,781	354,781	386,585	31,804
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	197,076	197,076	139,243	(57,833)
Total Revenues	<u>1,611,952</u>	<u>1,611,952</u>	<u>1,511,582</u>	<u>(100,370)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,412,359	1,412,359	1,361,797	50,562
Supplies/services/materials, etc.	426,288	426,288	376,478	49,810
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,838,647</u>	<u>1,838,647</u>	<u>1,738,275</u>	<u>100,372</u>
Excess of revenues over (under) expenditures	<u>(226,695)</u>	<u>(226,695)</u>	<u>(226,693)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	176,212	176,212	176,212	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>176,212</u>	<u>176,212</u>	<u>176,212</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (50,483)</u>	<u>\$ (50,483)</u>	<u>(50,481)</u>	<u>\$ 2</u>
Fund Balance, beginning of year			<u>50,482</u>	
Fund Balance, end of year			<u>\$ 1</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2007

	TOTAL SPECIAL REVENUE FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 7,442,489	\$ 7,442,489	\$ 6,898,607	\$ (543,882)
Licenses and permits	89,224	89,224	89,166	(58)
Intergovernmental	4,545,974	5,943,850	4,926,060	(1,017,790)
Charges for services	1,360,009	1,384,439	1,637,923	253,484
Fines and forfeitures	37,683	49,521	57,245	7,724
Investment income	41,628	41,628	98,336	56,708
Miscellaneous	719,822	723,637	679,464	(44,173)
Total Revenues	14,236,829	15,674,788	14,386,801	(1,287,987)
EXPENDITURES				
Current:				
General Government:				
Personal services	584,795	582,935	654,036	(71,101)
Supplies/services/materials, etc.	432,245	460,537	202,388	258,149
Public Safety:				
Personal services	1,250,624	1,214,622	1,160,140	54,482
Supplies/services/materials, etc.	1,149,137	1,590,836	1,157,180	433,656
Public Works:				
Personal services	2,336,324	2,336,324	2,058,540	277,784
Supplies/services/materials, etc.	1,856,932	1,856,932	1,442,835	414,097
Public Health:				
Personal services	3,017,006	3,711,584	3,068,800	642,784
Supplies/services/materials, etc.	1,531,241	1,739,327	1,440,086	299,241
Social and Economic Services:				
Personal services	1,101,967	1,089,128	1,074,798	14,330
Supplies/services/materials, etc.	933,132	1,014,489	912,786	101,703
Culture and Recreation:				
Personal services	46,000	46,000	38,521	7,479
Supplies/services/materials, etc.	432,067	432,067	431,867	200
Housing and Community Development:				
Personal services	169,677	169,677	168,879	798
Supplies/services/materials, etc.	183,332	192,332	40,761	151,571
Conservation of Natural Resources:				
Personal services	13,582	35,526	35,602	(76)
Supplies/services/materials, etc.	-	5,304	5,227	77
Miscellaneous	400,000	400,000	226,440	173,560
Capital Expenditures	673,623	642,613	184,059	458,554
Debt Service:				
Principal	135,757	156,306	142,525	13,781
Interest	26,818	31,225	27,687	3,538
Total Expenditures	16,274,259	17,707,764	14,473,157	3,234,607
Excess of revenues over (under) expenditures	(2,037,430)	(2,032,976)	(86,356)	1,946,620
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	250,000	250,000	-	(250,000)
Proceeds from notes/loans/intercap	200,000	200,000	-	(200,000)
Sale of assets	-	341	1,279	938
Transfers in	2,042,198	2,039,600	1,964,933	(74,667)
Transfers out	(2,687,764)	(2,688,138)	(2,568,291)	119,847
Total other financing sources (uses)	(195,566)	(198,197)	(602,079)	(403,882)
Net Change in Fund Balance	\$ (2,232,996)	\$ (2,231,173)	(688,435)	\$ 1,542,738
Fund Balance, beginning of year			4,652,875	
Fund Balance, end of year			\$ 3,964,440	

(concluded)

NONMAJOR DEBT SERVICE FUNDS

The debt service funds account for the accumulation of resources for the payment of principal and interest on general obligation debt and rural improvement district debt.

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

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

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

RID (Rural Special Improvement District) Revolving - Set up to establish a Rural Special Improvement District Revolving Fund.

RID (Rural Special Improvement District) #31 - Woodland Estates - Monitor repayment of Rural Special Improvement District #31 Bond - Woodland Estates.

RID (Rural Special Improvement District) #33 - McIver Road - Monitor repayment of Rural Special Improvement District #33 Bond - McIver Road.

RID (Rural Special Improvement District) #34 - Gore Hill - Monitor repayment of Rural Special Improvement District #34 Bond - Gore Hill.

RID (Rural Special Improvement District) #35A - Elk Drive - Monitor repayment of Rural Special Improvement District #35A Bond - Elk Drive.

RID (Rural Special Improvement District) #36A - Fox Farm - Monitor repayment of Rural Special Improvement District #36A Bond - Fox Farm.

RID (Rural Special Improvement District) #38 - Big Sky - Monitor repayment of Rural Special Improvement District #38 Bond - Big Sky.

RID (Rural Special Improvement District) #39 - Sun Prairie Road - Monitor repayment of Rural Special Improvement District #39 Bond - Sun Prairie Road.

RID (Rural Special Improvement District) #40 - Huckleberry Drive - Monitor repayment of Rural Special Improvement District #40 Bond - Huckleberry Drive.

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

RID (Rural Special Improvement District) #42 – Gannon/Flood Road – Monitor repayment of the Intercap loan for the district.

RID (Rural Special Improvement District) #43 – Whitetail Lane – Monitor repayment of the Intercap loan for the district.

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
June 30, 2007**

	<u>Fair Bonds</u>	<u>Adult Detention Center Bonds</u>	<u>Judgment Levy</u>	<u>RID Revolving</u>	<u>RID #31 Woodland Estates</u>	<u>RID #33 McIver Road</u>
ASSETS						
Cash and cash equivalents	\$ 56,599	\$ 50,106	\$ -	\$ 83,381	\$ 26,091	\$ 41,489
Taxes and assessments receivable	<u>242,969</u>	<u>305,718</u>	<u>146,503</u>	<u>-</u>	<u>29,649</u>	<u>195,029</u>
Total assets	<u>\$ 299,568</u>	<u>\$ 355,824</u>	<u>\$ 146,503</u>	<u>\$ 83,381</u>	<u>\$ 55,740</u>	<u>\$ 236,518</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ 128,254	\$ -	\$ -	\$ -
Deferred revenue	<u>242,969</u>	<u>305,718</u>	<u>146,503</u>	<u>-</u>	<u>29,649</u>	<u>195,029</u>
Total Liabilities	242,969	305,718	274,757	-	29,649	195,029
FUND BALANCES						
Reserved for debt service	<u>56,599</u>	<u>50,106</u>	<u>(128,254)</u>	<u>83,381</u>	<u>26,091</u>	<u>41,489</u>
Total liabilities and fund balances	<u>\$ 299,568</u>	<u>\$ 355,824</u>	<u>\$ 146,503</u>	<u>\$ 83,381</u>	<u>\$ 55,740</u>	<u>\$ 236,518</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR DEBT SERVICE FUNDS
June 30, 2007

	RID #34 Gore Hill	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive
ASSETS						
Cash and cash equivalents	\$ 36,493	\$ 127	\$ 54,968	\$ 15,577	\$ 5,184	\$ 5,448
Taxes and assessments receivable	<u>160,195</u>	<u>6,969</u>	<u>182,975</u>	<u>46,603</u>	<u>125,624</u>	<u>24,606</u>
Total assets	<u>\$ 196,688</u>	<u>\$ 7,096</u>	<u>\$ 237,943</u>	<u>\$ 62,180</u>	<u>\$ 130,808</u>	<u>\$ 30,054</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	<u>160,195</u>	<u>6,969</u>	<u>182,975</u>	<u>46,603</u>	<u>125,624</u>	<u>24,606</u>
Total Liabilities	160,195	6,969	182,975	46,603	125,624	24,606
FUND BALANCES						
Reserved for debt service	<u>36,493</u>	<u>127</u>	<u>54,968</u>	<u>15,577</u>	<u>5,184</u>	<u>5,448</u>
Total liabilities and fund balances	<u>\$ 196,688</u>	<u>\$ 7,096</u>	<u>\$ 237,943</u>	<u>\$ 62,180</u>	<u>\$ 130,808</u>	<u>\$ 30,054</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR DEBT SERVICE FUNDS
June 30, 2007

	RID #41 Park Garden Estate	RID #42 Gannon/Flood Road	RID #43 Whitetail Lane	Totals
ASSETS				
Cash and cash equivalents	\$ 9,894	\$ 15,537	\$ 5,102	\$ 405,996
Taxes and assessments receivable	<u>43,975</u>	<u>238,296</u>	<u>41,029</u>	<u>1,790,140</u>
Total assets	<u>\$ 53,869</u>	<u>\$ 253,833</u>	<u>\$ 46,131</u>	<u>\$ 2,196,136</u>
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ 128,254
Deferred revenue	<u>43,975</u>	<u>238,296</u>	<u>41,029</u>	<u>1,790,140</u>
Total Liabilities	43,975	238,296	41,029	1,918,394
FUND BALANCES				
Reserved for debt service	<u>9,894</u>	<u>15,537</u>	<u>5,102</u>	<u>277,742</u>
Total liabilities and fund balances	<u>\$ 53,869</u>	<u>\$ 253,833</u>	<u>\$ 46,131</u>	<u>\$ 2,196,136</u>

(concluded)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2007

	Fair Bonds	Adult Detention Center Bonds	Judgment Levy	RID Revolving	RID #31 Woodland Estates
REVENUES					
Taxes and special assessments	\$ 520,719	\$ 662,468	\$ 1,199,368	\$ 2	\$ 12,611
Intergovernmental	2,174	2,779	5,711	-	-
Investment income	13,180	14,692	-	-	864
Total Revenues	<u>536,073</u>	<u>679,939</u>	<u>1,205,079</u>	<u>2</u>	<u>13,475</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	470,000	550,000	1,333,333	-	4,538
Interest	139,028	211,638	-	-	526
Total Expenditures	<u>609,028</u>	<u>761,638</u>	<u>1,333,333</u>	<u>-</u>	<u>5,064</u>
Excess of revenues over (under) expenditures	<u>(72,955)</u>	<u>(81,699)</u>	<u>(128,254)</u>	<u>2</u>	<u>8,411</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	2,121	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,121	-
Net Change in Fund Balance	<u>(72,955)</u>	<u>(81,699)</u>	<u>(128,254)</u>	<u>2,123</u>	<u>8,411</u>
Fund Balance, beginning of year	129,554	131,805	-	81,258	17,680
Fund Balance, end of year	<u>\$ 56,599</u>	<u>\$ 50,106</u>	<u>\$ (128,254)</u>	<u>\$ 83,381</u>	<u>\$ 26,091</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2007

	RID #33 Mciver Road	RID #34 Gore Hill	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky
REVENUES					
Taxes and special assessments	\$ 43,122	\$ 36,222	\$ -	\$ 49,651	\$ 10,627
Intergovernmental	-	-	-	-	-
Investment income	1,171	881	106	1,477	462
Total Revenues	<u>44,293</u>	<u>37,103</u>	<u>106</u>	<u>51,128</u>	<u>11,089</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Debt Service:					
Principal	43,175	34,800	-	33,613	8,875
Interest	10,596	9,168	-	8,262	2,180
Total Expenditures	<u>53,771</u>	<u>43,968</u>	<u>-</u>	<u>41,875</u>	<u>11,055</u>
Excess of revenues over (under) expenditures	<u>(9,478)</u>	<u>(6,865)</u>	<u>106</u>	<u>9,253</u>	<u>34</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(2,121)	-	-
Total other financing sources (uses)	-	-	(2,121)	-	-
Net Change in Fund Balance	<u>(9,478)</u>	<u>(6,865)</u>	<u>(2,015)</u>	<u>9,253</u>	<u>34</u>
Fund Balance, beginning of year	50,967	43,358	2,142	45,715	15,543
Fund Balance, end of year	<u>\$ 41,489</u>	<u>\$ 36,493</u>	<u>\$ 127</u>	<u>\$ 54,968</u>	<u>\$ 15,577</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded)
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2007

	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate	RID #42 Flood/Gannon Road	RID #43 Whitetail Lane	Totals
REVENUES						
Taxes and special assessments	\$ 20,200	\$ 6,117	\$ 5,714	\$ 23,003	\$ 6,445	\$ 2,596,269
Intergovernmental	-	-	-	-	-	10,664
Investment income	1,410	440	573	-	-	35,256
Total Revenues	<u>21,610</u>	<u>6,557</u>	<u>6,287</u>	<u>23,003</u>	<u>6,445</u>	<u>2,642,189</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Debt Service:						
Principal	50,000	10,000	4,999	22,607	4,112	2,570,052
Interest	8,677	1,321	2,941	12,525	2,279	409,141
Total Expenditures	<u>58,677</u>	<u>11,321</u>	<u>7,940</u>	<u>35,132</u>	<u>6,391</u>	<u>2,979,193</u>
Excess of revenues over (under) expenditures	<u>(37,067)</u>	<u>(4,764)</u>	<u>(1,653)</u>	<u>(12,129)</u>	<u>54</u>	<u>(337,004)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	2,121
Transfers out	-	-	-	-	-	(2,121)
Total other financing sources (uses)	-	-	-	-	-	-
Net Change in Fund Balance	<u>(37,067)</u>	<u>(4,764)</u>	<u>(1,653)</u>	<u>(12,129)</u>	<u>54</u>	<u>(337,004)</u>
Fund Balance, beginning of year	42,251	10,212	11,547	27,666	5,048	614,746
Fund Balance, end of year	<u>\$ 5,184</u>	<u>\$ 5,448</u>	<u>\$ 9,894</u>	<u>\$ 15,537</u>	<u>\$ 5,102</u>	<u>\$ 277,742</u>

(concluded)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	FAIR BONDS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 540,893	\$ 540,893	\$ 520,719	\$ (20,174)
Intergovernmental	-	-	2,174	2,174
Investment income	-	-	13,180	13,180
Total Revenues	<u>540,893</u>	<u>540,893</u>	<u>536,073</u>	<u>(4,820)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	470,000	470,000	470,000	-
Interest	140,777	140,777	139,028	1,749
Total Expenditures	<u>610,777</u>	<u>610,777</u>	<u>609,028</u>	<u>1,749</u>
Excess of revenues over (under) expenditures	<u>(69,884)</u>	<u>(69,884)</u>	<u>(72,955)</u>	<u>(3,071)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (69,884)</u>	<u>\$ (69,884)</u>	<u>(72,955)</u>	<u>\$ (3,071)</u>
Fund Balance, beginning of year			129,554	
Fund Balance, end of year			<u>\$ 56,599</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2007

	ADULT DETENTION CENTER BONDS			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 690,237	\$ 690,237	\$ 662,468	\$ (27,769)
Intergovernmental	-	-	2,779	2,779
Investment income	-	-	14,692	14,692
Total Revenues	<u>690,237</u>	<u>690,237</u>	<u>679,939</u>	<u>(10,298)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	550,000	550,000	550,000	-
Interest	213,337	213,337	211,638	1,699
Total Expenditures	<u>763,337</u>	<u>763,337</u>	<u>761,638</u>	<u>1,699</u>
Excess of revenues over (under) expenditures	<u>(73,100)</u>	<u>(73,100)</u>	<u>(81,699)</u>	<u>(8,599)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (73,100)</u>	<u>\$ (73,100)</u>	<u>(81,699)</u>	<u>\$ (8,599)</u>
Fund Balance, beginning of year			131,805	
Fund Balance, end of year			<u>\$ 50,106</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	JUDGMENT LEVY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,333,911	\$ 1,333,911	\$ 1,199,368	\$ (134,543)
Intergovernmental	-	-	5,711	5,711
Investment income	-	-	-	-
Total Revenues	<u>1,333,911</u>	<u>1,333,911</u>	<u>1,205,079</u>	<u>(128,832)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	1,333,334	1,333,334	1,333,333	1
Interest	-	-	-	-
Total Expenditures	<u>1,333,334</u>	<u>1,333,334</u>	<u>1,333,333</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>577</u>	<u>577</u>	<u>(128,254)</u>	<u>(128,830)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 577</u>	<u>\$ 577</u>	<u>(128,254)</u>	<u>\$ (128,830)</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ (128,254)</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID REVOLVING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 2	\$ 2
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	83,379	83,379	-	83,379
Interest	-	-	-	-
Total Expenditures	<u>83,379</u>	<u>83,379</u>	<u>-</u>	<u>83,379</u>
Excess of revenues over (under) expenditures	<u>(83,379)</u>	<u>(83,379)</u>	<u>2</u>	<u>83,381</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,121	2,121	2,121	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,121</u>	<u>2,121</u>	<u>2,121</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (81,258)</u>	<u>\$ (81,258)</u>	<u>2,123</u>	<u>\$ 83,381</u>
Fund Balance, beginning of year			81,258	
Fund Balance, end of year			<u>\$ 83,381</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #31 WOODLAND ESTATES			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 14,630	\$ 14,630	\$ 12,611	\$ (2,019)
Intergovernmental	-	-	-	-
Investment income	100	100	864	764
Total Revenues	<u>14,730</u>	<u>14,730</u>	<u>13,475</u>	<u>(1,255)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	28,410	28,410	4,538	23,872
Interest	4,000	4,000	526	3,474
Total Expenditures	<u>32,410</u>	<u>32,410</u>	<u>5,064</u>	<u>27,346</u>
Excess of revenues over (under) expenditures	<u>(17,680)</u>	<u>(17,680)</u>	<u>8,411</u>	<u>26,091</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (17,680)</u>	<u>\$ (17,680)</u>	<u>8,411</u>	<u>\$ 26,091</u>
Fund Balance, beginning of year			17,680	
Fund Balance, end of year			<u>\$ 26,091</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #33 MCIVER ROAD			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 30,800	\$ 30,800	\$ 43,122	\$ 12,322
Intergovernmental	-	-	-	-
Investment income	500	500	1,171	671
Total Revenues	<u>31,300</u>	<u>31,300</u>	<u>44,293</u>	<u>12,993</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	68,946	68,946	43,175	25,771
Interest	13,321	13,321	10,596	2,725
Total Expenditures	<u>82,267</u>	<u>82,267</u>	<u>53,771</u>	<u>28,496</u>
Excess of revenues over (under) expenditures	<u>(50,967)</u>	<u>(50,967)</u>	<u>(9,478)</u>	<u>41,489</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (50,967.0)</u>	<u>\$ (50,967.0)</u>	<u>(9,478)</u>	<u>\$ 41,489.0</u>
Fund Balance, beginning of year			50,967	
Fund Balance, end of year			<u>\$ 41,489</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #34 GORE HILL			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 32,200	\$ 32,200	\$ 36,222	\$ 4,022
Intergovernmental	-	-	-	-
Investment income	200	200	881	681
Total Revenues	<u>32,400</u>	<u>32,400</u>	<u>37,103</u>	<u>4,703</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	68,558	68,558	34,800	33,758
Interest	7,200	7,200	9,168	(1,968)
Total Expenditures	<u>75,758</u>	<u>75,758</u>	<u>43,968</u>	<u>31,790</u>
Excess of revenues over (under) expenditures	<u>(43,358)</u>	<u>(43,358)</u>	<u>(6,865)</u>	<u>36,493</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (43,358)</u>	<u>\$ (43,358)</u>	<u>(6,865)</u>	<u>\$ 36,493</u>
Fund Balance, beginning of year			43,358	
Fund Balance, end of year			<u>\$ 36,493</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #35A ELK DRIVE			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment income	-	-	106	106
Total Revenues	<u>-</u>	<u>-</u>	<u>106</u>	<u>106</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>106</u>	<u>106</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,121)	(2,121)	(2,121)	-
Total other financing sources (uses)	<u>(2,121)</u>	<u>(2,121)</u>	<u>(2,121)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,121)</u>	<u>\$ (2,121)</u>	<u>(2,015)</u>	<u>\$ 106</u>
Fund Balance, beginning of year			2,142	
Fund Balance, end of year			<u>\$ 127</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #36A FOX FARM			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 26,400	\$ 26,400	\$ 49,651	\$ 23,251
Intergovernmental	-	-	-	-
Investment income	100	100	1,477	1,377
Total Revenues	<u>26,500</u>	<u>26,500</u>	<u>51,128</u>	<u>24,628</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	52,065	52,065	33,613	18,452
Interest	20,150	20,150	8,262	11,888
Total Expenditures	<u>72,215</u>	<u>72,215</u>	<u>41,875</u>	<u>30,340</u>
Excess of revenues over (under) expenditures	<u>(45,715)</u>	<u>(45,715)</u>	<u>9,253</u>	<u>54,968</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (45,715)</u>	<u>\$ (45,715)</u>	<u>9,253</u>	<u>\$ 54,968</u>
Fund Balance, beginning of year			45,715	
Fund Balance, end of year			<u>\$ 54,968</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #38 BIG SKY			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 9,040	\$ 9,040	\$ 10,627	\$ 1,587
Intergovernmental	-	-	-	-
Investment income	50	50	462	412
Total Revenues	<u>9,090</u>	<u>9,090</u>	<u>11,089</u>	<u>1,999</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	19,387	19,387	8,875	10,512
Interest	5,246	5,246	2,180	3,066
Total Expenditures	<u>24,633</u>	<u>24,633</u>	<u>11,055</u>	<u>13,578</u>
Excess of revenues over (under) expenditures	<u>(15,543)</u>	<u>(15,543)</u>	<u>34</u>	<u>15,577</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (15,543)</u>	<u>\$ (15,543)</u>	<u>34</u>	<u>\$ 15,577</u>
Fund Balance, beginning of year			15,543	
Fund Balance, end of year			<u>\$ 15,577</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #39 SUN PRAIRIE ROAD			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	
REVENUES				
Taxes and special assessments	\$ 25,050	\$ 25,050	\$ 20,200	\$ (4,850)
Intergovernmental	-	-	-	-
Investment income	100	100	1,410	1,310
Total Revenues	<u>25,150</u>	<u>25,150</u>	<u>21,610</u>	<u>(3,540)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	52,181	52,181	50,000	2,181
Interest	15,220	15,220	8,677	6,543
Total Expenditures	<u>67,401</u>	<u>67,401</u>	<u>58,677</u>	<u>8,724</u>
Excess of revenues over (under) expenditures	<u>(42,251)</u>	<u>(42,251)</u>	<u>(37,067)</u>	<u>5,184</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (42,251)</u>	<u>\$ (42,251)</u>	<u>(37,067)</u>	<u>\$ 5,184</u>
Fund Balance, beginning of year			42,251	
Fund Balance, end of year			<u>\$ 5,184</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #40 HUCKLEBERRY DRIVE			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 4,720	\$ 4,720	\$ 6,117	\$ 1,397
Intergovernmental	-	-	-	-
Investment income	50	50	440	390
Total Revenues	<u>4,770</u>	<u>4,770</u>	<u>6,557</u>	<u>1,787</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	12,605	12,605	10,000	2,605
Interest	2,377	2,377	1,321	1,056
Total Expenditures	<u>14,982</u>	<u>14,982</u>	<u>11,321</u>	<u>3,661</u>
Excess of revenues over (under) expenditures	<u>(10,212)</u>	<u>(10,212)</u>	<u>(4,764)</u>	<u>5,448</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (10,212)</u>	<u>\$ (10,212)</u>	<u>(4,764)</u>	<u>\$ 5,448</u>
Fund Balance, beginning of year			10,212	
Fund Balance, end of year			<u>\$ 5,448</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #41 PARK GARDEN ESTATE			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 7,225	\$ 7,225	\$ 5,714	\$ (1,511)
Intergovernmental	-	-	-	-
Investment income	100	100	573	473
Total Revenues	<u>7,325</u>	<u>7,325</u>	<u>6,287</u>	<u>(1,038)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	14,872	14,872	4,999	9,873
Interest	4,000	4,000	2,941	1,059
Total Expenditures	<u>18,872</u>	<u>18,872</u>	<u>7,940</u>	<u>10,932</u>
Excess of revenues over (under) expenditures	<u>(11,547)</u>	<u>(11,547)</u>	<u>(1,653)</u>	<u>9,894</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (11,547)</u>	<u>\$ (11,547)</u>	<u>(1,653)</u>	<u>\$ 9,894</u>
Fund Balance, beginning of year			11,547	
Fund Balance, end of year			<u>\$ 9,894</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #42 GANNON / FLOOD ROAD RID			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 32,898	\$ 32,898	\$ 23,003	\$ (9,895)
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>32,898</u>	<u>32,898</u>	<u>23,003</u>	<u>(9,895)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	47,964	47,964	22,607	25,357
Interest	12,600	12,600	12,525	75
Total Expenditures	<u>60,564</u>	<u>60,564</u>	<u>35,132</u>	<u>25,432</u>
Excess of revenues over (under) expenditures	<u>(27,666)</u>	<u>(27,666)</u>	<u>(12,129)</u>	<u>15,537</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (27,666)</u>	<u>\$ (27,666)</u>	<u>(12,129)</u>	<u>\$ 15,537</u>
Fund Balance, beginning of year			27,666	
Fund Balance, end of year			<u>\$ 15,537</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2007

	RID #43 WHITETAIL LANE RID			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Taxes and special assessments	\$ 5,990	\$ 5,990	\$ 6,445	\$ 455
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>5,990</u>	<u>5,990</u>	<u>6,445</u>	<u>455</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	8,758	8,758	4,112	4,646
Interest	2,280	2,280	2,279	1
Total Expenditures	<u>11,038</u>	<u>11,038</u>	<u>6,391</u>	<u>4,647</u>
Excess of revenues over (under) expenditures	<u>(5,048)</u>	<u>(5,048)</u>	<u>54</u>	<u>5,102</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (5,048)</u>	<u>\$ (5,048)</u>	<u>54</u>	<u>\$ 5,102</u>
Fund Balance, beginning of year			5,048	
Fund Balance, end of year			<u>\$ 5,102</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2007

	TOTAL DEBT SERVICE FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,753,994	\$ 2,753,994	\$ 2,596,269	\$ (157,725)
Intergovernmental	-	-	10,664	10,664
Investment income	1,200	1,200	35,256	34,056
Total Revenues	<u>2,755,194</u>	<u>2,755,194</u>	<u>2,642,189</u>	<u>(113,005)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	2,810,459	2,810,459	2,570,052	240,407
Interest	440,508	440,508	409,141	31,367
Total Expenditures	<u>3,250,967</u>	<u>3,250,967</u>	<u>2,979,193</u>	<u>271,774</u>
Excess of revenues over (under) expenditures	<u>(495,773)</u>	<u>(495,773)</u>	<u>(337,004)</u>	<u>158,769</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,121	2,121	2,121	-
Transfers out	(2,121)	(2,121)	(2,121)	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (495,773)</u>	<u>\$ (495,773)</u>	<u>(337,004)</u>	<u>\$ 158,769</u>
Fund Balance, beginning of year			614,746	
Fund Balance, end of year			<u>\$ 277,742</u>	

(concluded)

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

County Shops Capital Reserves – Set up to establish a capital building reserve for the construction of the new Public Work Facility.

Mosquito Capital Reserve - Set up to establish a capital building reserve for the Weed and Mosquito Department.

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

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

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

CTEP – Set up to account for federal grant utilized for capital improvements to County facilities.

ADC Capital Improvement - Set up to fund capital improvements for the Sheriff's Office and Adult Detention Center.

Eden Bridge – To account for the replacement of the Eden Bridge utilizing a state grant and match monies.

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2007**

	<u>Capital Building Reserve</u>	<u>Public Work Capital Improvement</u>	<u>Fairgrounds Capital Improvement</u>	<u>County Shops Capital Reserve</u>	<u>Mosquito Capital Reserve</u>	<u>Junk Vehicle Capital Reserve</u>
ASSETS						
Cash and cash equivalents	\$ 81,027	\$ 20,160	\$ -	\$ 529,568	\$ 75,656	\$ 210,350
Restricted cash and cash equivalents	9,847	-	-	-	-	-
Other receivables	-	-	7,175	-	-	-
Total assets	<u>\$ 90,874</u>	<u>\$ 20,160</u>	<u>\$ 7,175</u>	<u>\$ 529,568</u>	<u>\$ 75,656</u>	<u>\$ 210,350</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ 19,987	\$ -
Due to other funds	-	-	20,417	-	-	-
Total Liabilities	-	-	20,417	-	19,987	-
FUND BALANCES						
Reserved	<u>90,874</u>	<u>20,160</u>	<u>(13,242)</u>	<u>529,568</u>	<u>55,669</u>	<u>210,350</u>
Total liabilities and fund balances	<u>\$ 90,874</u>	<u>\$ 20,160</u>	<u>\$ 7,175</u>	<u>\$ 529,568</u>	<u>\$ 75,656</u>	<u>\$ 210,350</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2007

	Health Department Capital Reserve	Clinic Capital Reserve	CTEP	ADC Capital Improvement	Eden Bridge	Totals
ASSETS						
Cash and cash equivalents	\$ 99,892	\$ 94,851	\$ 10,402	\$ 113,960	\$ -	\$ 1,235,866
Restricted cash and cash equivalents	-	-	-	-	-	9,847
Other receivables	-	-	-	-	4,617	11,792
Total assets	<u>\$ 99,892</u>	<u>\$ 94,851</u>	<u>\$ 10,402</u>	<u>\$ 113,960</u>	<u>\$ 4,617</u>	<u>\$ 1,257,505</u>
LIABILITIES						
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,987
Due to other funds	-	-	-	-	4,617	25,034
Total Liabilities	-	-	-	-	4,617	45,021
FUND BALANCES						
Reserved	99,892	94,851	10,402	113,960	-	1,212,484
Total liabilities and fund balances	<u>\$ 99,892</u>	<u>\$ 94,851</u>	<u>\$ 10,402</u>	<u>\$ 113,960</u>	<u>\$ 4,617</u>	<u>\$ 1,257,505</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2007

	Capital Building Reserve	Public Works Capital Improvement	Fairgrounds Capital Improvement	County Shops Capital Reserve	Mosquito Capital Reserve
REVENUES					
Intergovernmental	-	-	-	-	-
Investment income	53,742	-	55	-	2,232
Miscellaneous	77,972	-	2,530	-	-
Total Revenues	<u>131,714</u>	<u>-</u>	<u>2,585</u>	<u>-</u>	<u>2,232</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	80,442	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Expenditures	1,464,375	(20,160)	-	20,160	28,784
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>1,544,817</u>	<u>(20,160)</u>	<u>-</u>	<u>20,160</u>	<u>28,784</u>
Excess of revenues over (under) expenditures	<u>(1,413,103)</u>	<u>20,160</u>	<u>2,585</u>	<u>(20,160)</u>	<u>(26,552)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	9,847	-	226,220	549,728	35,500
Transfers out	(31,456)	-	(252,456)	-	-
Total other financing sources (uses)	<u>(21,609)</u>	<u>-</u>	<u>(26,236)</u>	<u>549,728</u>	<u>35,500</u>
Net Change in Fund Balance	(1,434,712)	20,160	(23,651)	529,568	8,948
Fund Balance, beginning of year	1,525,586	-	10,409	-	46,721
Fund Balance, end of year	<u>\$ 90,874</u>	<u>\$ 20,160</u>	<u>\$ (13,242)</u>	<u>\$ 529,568</u>	<u>\$ 55,669</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2007

	Junk Vehicle Capital Reserve	Health Department Capital Reserve	Clinic Capital Reserve	CTEP	ADC Capital Improvement	Totals
REVENUES						
Intergovernmental	-	-	-	-	-	-
Investment income	9,200	4,708	8,063	-	-	78,000
Miscellaneous	-	-	-	-	-	80,502
Total Revenues	9,200	4,708	8,063	-	-	158,502
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	80,442
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Miscellaneous						
Capital Expenditures	-	-	-	21,054	-	1,514,213
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	-	-	-	21,054	-	1,594,655
Excess of revenues over (under) expenditures	9,200	4,708	8,063	(21,054)	-	(1,436,153)
OTHER FINANCING SOURCES (USES)						
Transfers in	12,273	-	-	31,456	113,960	978,984
Transfers out	-	-	(76,212)	-	-	(360,124)
Total other financing sources (uses)	12,273	-	(76,212)	31,456	113,960	618,860
Net Change in Fund Balance	21,473	4,708	(68,149)	10,402	113,960	(817,293)
Fund Balance, beginning of year	188,877	95,184	163,000	-	-	2,029,777
Fund Balance, end of year	<u>\$ 210,350</u>	<u>\$ 99,892</u>	<u>\$ 94,851</u>	<u>\$ 10,402</u>	<u>\$ 113,960</u>	<u>\$ 1,212,484</u>

(concluded)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2007

	CAPITAL BUILDING RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	53,742	53,742
Miscellaneous	-	-	77,972	77,972
Total Revenues	<u>-</u>	<u>-</u>	<u>131,714</u>	<u>131,714</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	80,442	(80,442)
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	2,025,586	2,025,586	1,464,375	561,211
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>2,025,586</u>	<u>2,025,586</u>	<u>1,544,817</u>	<u>480,769</u>
Excess of revenues over (under) expenditures	<u>(2,025,586)</u>	<u>(2,025,586)</u>	<u>(1,413,103)</u>	<u>612,483</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	500,000	500,000	9,847	(490,153)
Transfers out	-	-	(31,456)	(31,456)
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>(21,609)</u>	<u>(521,609)</u>
Net Change in Fund Balance	<u>\$ (1,525,586)</u>	<u>\$ (1,525,586)</u>	<u>(1,434,712)</u>	<u>\$ 90,874</u>
Fund Balance, beginning of year			1,525,586	
Fund Balance, end of year			<u>\$ 90,874</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2007

	PUBLIC WORKS CAPITAL IMPROVEMENT			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	(20,160)	20,160
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>(20,160)</u>	<u>20,160</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>20,160</u>	<u>20,160</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>20,160</u>	<u>\$ 20,160</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 20,160</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2007

	FAIRGROUNDS CAPITAL IMPROVEMENT			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	55	55
Miscellaneous	-	-	2,530	2,530
Total Revenues	<u>-</u>	<u>-</u>	<u>2,585</u>	<u>2,585</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	174,974	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>174,974</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(174,974)</u>	<u>-</u>	<u>2,585</u>	<u>2,585</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	164,565	242,047	226,220	(15,827)
Transfers out	-	(252,456)	(252,456)	-
Total other financing sources (uses)	<u>164,565</u>	<u>(10,409)</u>	<u>(26,236)</u>	<u>(15,827)</u>
Net Change in Fund Balance	<u>\$ (10,409)</u>	<u>\$ (10,409)</u>	<u>(23,651)</u>	<u>\$ (13,242)</u>
Fund Balance, beginning of year			10,409	
Fund Balance, end of year			<u>\$ (13,242)</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2007

COUNTY SHOPS CAPITAL RESERVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	20,160	(20,160)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	20,160	(20,160)
Excess of revenues over (under) expenditures	-	-	(20,160)	(20,160)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	549,728	549,728
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	549,728	549,728
Net Change in Fund Balance	\$ -	\$ -	529,568	\$ 529,568
Fund Balance, beginning of year			-	
Fund Balance, end of year			\$ 529,568	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2007

	MOSQUITO CAPITAL RESERVE			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	2,232	2,232
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,232</u>	<u>2,232</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	82,220	82,220	28,784	53,436
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>82,220</u>	<u>82,220</u>	<u>28,784</u>	<u>53,436</u>
Excess of revenues over (under) expenditures	<u>(82,220)</u>	<u>(82,220)</u>	<u>(26,552)</u>	<u>55,668</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	35,500	35,500	35,500	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>35,500</u>	<u>35,500</u>	<u>35,500</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (46,720)</u>	<u>\$ (46,720)</u>	<u>8,948</u>	<u>\$ 55,668</u>
Fund Balance, beginning of year			46,721	
Fund Balance, end of year			<u>\$ 55,669</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2007

	JUNK VEHICLE CAPITAL RESERVE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	5,200	5,200	9,200	4,000
Miscellaneous	-	-	-	-
Total Revenues	<u>5,200</u>	<u>5,200</u>	<u>9,200</u>	<u>4,000</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	237,486	237,486	-	237,486
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>237,486</u>	<u>237,486</u>	<u>-</u>	<u>237,486</u>
Excess of revenues over (under) expenditures	<u>(232,286)</u>	<u>(232,286)</u>	<u>9,200</u>	<u>241,486</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	43,409	43,409	12,273	(31,136)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>43,409</u>	<u>43,409</u>	<u>12,273</u>	<u>(31,136)</u>
Net Change in Fund Balance	<u>\$ (188,877)</u>	<u>\$ (188,877)</u>	<u>21,473</u>	<u>\$ 210,350</u>
Fund Balance, beginning of year			188,877	
Fund Balance, end of year			<u>\$ 210,350</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2007

	HEALTH DEPARTMENT CAPITAL RESERVE			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	3,000	3,000	4,708	1,708
Miscellaneous	-	-	-	-
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>4,708</u>	<u>1,708</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	98,184	98,184	-	98,184
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>98,184</u>	<u>98,184</u>	<u>-</u>	<u>98,184</u>
Excess of revenues over (under) expenditures	<u>(95,184)</u>	<u>(95,184)</u>	<u>4,708</u>	<u>99,892</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (95,184)</u>	<u>\$ (95,184)</u>	<u>4,708</u>	<u>\$ 99,892</u>
Fund Balance, beginning of year			95,184	
Fund Balance, end of year			<u>\$ 99,892</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2007

	CLINIC CAPITAL RESERVE			VARIANCE POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	3,000	3,000	8,063	5,063
Miscellaneous	-	-	-	-
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>8,063</u>	<u>5,063</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	89,788	89,788	-	89,788
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>89,788</u>	<u>89,788</u>	<u>-</u>	<u>89,788</u>
Excess of revenues over (under) expenditures	<u>(86,788)</u>	<u>(86,788)</u>	<u>8,063</u>	<u>94,851</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(76,212)	(76,212)	(76,212)	-
Total other financing sources (uses)	<u>(76,212)</u>	<u>(76,212)</u>	<u>(76,212)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (163,000)</u>	<u>\$ (163,000)</u>	<u>(68,149)</u>	<u>\$ 94,851</u>
Fund Balance, beginning of year			163,000	
Fund Balance, end of year			<u>\$ 94,851</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2007

	CTEP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ 31,456	\$ -	\$ (31,456)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>31,456</u>	<u>-</u>	<u>(31,456)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	234,400	21,054	213,346
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>234,400</u>	<u>21,054</u>	<u>213,346</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(202,944)</u>	<u>(21,054)</u>	<u>181,890</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	202,944	31,456	(171,488)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>202,944</u>	<u>31,456</u>	<u>(171,488)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>10,402</u>	<u>\$ 10,402</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 10,402</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECT FUNDS
 YEAR ENDED June 30, 2007

	ADC CAPITAL IMPROVEMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	113,960	113,960
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>113,960</u>	<u>113,960</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>113,960</u>	<u>\$ 113,960</u>
Fund Balance, beginning of year			-	
Fund Balance, end of year			<u>\$ 113,960</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2007

	TOTAL CAPITAL PROJECT FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ 31,456	\$ -	\$ (31,456)
Investment income	11,200	11,200	78,000	66,800
Miscellaneous	-	-	80,502	80,502
Total Revenues	<u>11,200</u>	<u>42,656</u>	<u>158,502</u>	<u>115,846</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	80,442	(80,442)
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	2,708,238	2,767,664	1,514,213	1,253,451
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>2,708,238</u>	<u>2,767,664</u>	<u>1,594,655</u>	<u>1,173,009</u>
Excess of revenues over (under) expenditures	<u>(2,697,038)</u>	<u>(2,725,008)</u>	<u>(1,436,153)</u>	<u>1,288,855</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	743,474	1,023,900	978,984	(44,916)
Transfers out	(76,212)	(328,668)	(360,124)	(31,456)
Total other financing sources (uses)	<u>667,262</u>	<u>695,232</u>	<u>618,860</u>	<u>(76,372)</u>
Net Change in Fund Balance	<u>\$ (2,029,776)</u>	<u>\$ (2,029,776)</u>	<u>(817,293)</u>	<u>\$ 1,212,483</u>
Fund Balance, beginning of year			2,029,777	
Fund Balance, end of year			<u>\$ 1,212,484</u>	

(concluded)

INTERNAL SERVICE FUNDS

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

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

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

Vehicle & Communications - Established to track interdepartmental vehicle maintenance and communication usage.

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

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2007

	Intra- Governmental Gasoline	County Printer	Vehicle & Communications	Self Insurance	Totals
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 31,467	\$ -	\$ 50	\$ 3,147,886	\$ 3,179,403
Other receivables	-	-	-	571,765	571,765
Total current assets	<u>31,467</u>	<u>-</u>	<u>50</u>	<u>3,719,651</u>	<u>3,751,168</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	<u>39,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,060</u>
Capital Assets:					
Machinery & Equipment	28,985	70,686	59,525	-	159,196
Less accumulated depreciation	<u>(21,485)</u>	<u>(52,626)</u>	<u>(40,648)</u>	<u>-</u>	<u>(114,759)</u>
Total capital assets (net accumulated depreciation)	<u>7,500</u>	<u>18,060</u>	<u>18,877</u>	<u>-</u>	<u>44,437</u>
Total noncurrent assets	<u>46,560</u>	<u>18,060</u>	<u>18,877</u>	<u>-</u>	<u>83,497</u>
Total assets	<u>78,027</u>	<u>18,060</u>	<u>18,927</u>	<u>3,719,651</u>	<u>3,834,665</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	40,295	3,390	6,386	327,269	377,340
Due to other funds	-	12,988	9,897	-	22,885
Total current liabilities	<u>40,295</u>	<u>16,378</u>	<u>16,283</u>	<u>327,269</u>	<u>400,225</u>
Long-term liabilities:					
Compensated absences payable	-	16,570	22,763	-	39,333
Total noncurrent liabilities	<u>-</u>	<u>16,570</u>	<u>22,763</u>	<u>-</u>	<u>39,333</u>
Total Liabilities	<u>40,295</u>	<u>32,948</u>	<u>39,046</u>	<u>327,269</u>	<u>439,558</u>
NET ASSETS					
Invested in capital assets, net of related debt	7,500	18,060	18,877	-	44,437
Unreserved	<u>30,232</u>	<u>(32,948)</u>	<u>(38,996)</u>	<u>3,392,382</u>	<u>3,350,670</u>
Total net assets	<u>\$ 37,732</u>	<u>\$ (14,888)</u>	<u>\$ (20,119)</u>	<u>\$ 3,392,382</u>	<u>\$ 3,395,107</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2007

	Intra- Governmental Gasoline	County Printer	Vehicle & Communi- cations	Self Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 36,853	\$ -	\$ 36,853
Internal services	<u>472,742</u>	<u>47,672</u>	<u>15,621</u>	<u>2,664,604</u>	<u>3,200,639</u>
Total operating revenues	<u>472,742</u>	<u>47,672</u>	<u>52,474</u>	<u>2,664,604</u>	<u>3,237,492</u>
OPERATING EXPENSES					
Personal services	-	51,493	107,384	-	158,877
Supplies and materials	480,575	3,802	24,718	-	509,095
Purchased services	327	578	3,545	-	4,450
Fixed charges	-	311	1,575	2,292,880	2,294,766
Depreciation	<u>5,625</u>	<u>4,250</u>	<u>5,913</u>	<u>-</u>	<u>15,788</u>
Total operating expenses	<u>486,527</u>	<u>60,434</u>	<u>143,135</u>	<u>2,292,880</u>	<u>2,982,976</u>
Operating income (loss)	(13,785)	(12,762)	(90,661)	371,724	254,516
NONOPERATING REVENUES (EXPENSES)					
Interest revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,292</u>	<u>147,292</u>
Income (loss) before operating transfers	(13,785)	(12,762)	(90,661)	519,016	401,808
Transfers out	-	-	(9,847)	-	(9,847)
Transfers in	<u>-</u>	<u>3,135</u>	<u>106,287</u>	<u>1,733</u>	<u>111,155</u>
Increase (decrease) in net assets	(13,785)	(9,627)	5,779	520,749	503,116
Net Assets, beginning of year	<u>51,517</u>	<u>(5,261)</u>	<u>(25,898)</u>	<u>2,871,633</u>	<u>2,891,991</u>
Net Assets, end of year	<u>\$ 37,732</u>	<u>\$ (14,888)</u>	<u>\$ (20,119)</u>	<u>\$ 3,392,382</u>	<u>\$ 3,395,107</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2007

	Intra- Governmental Gasoline	County Printer	Vehicle & Commun- cations	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund services provided	\$ 472,742	\$ 52,035	\$ 38,393	\$ 2,664,604	\$ 3,227,774
Payments to suppliers	(449,456)	(4,051)	(29,284)	(2,895,349)	(3,378,140)
Payments to employees	-	(51,119)	(105,499)	-	(156,618)
Net cash provided (used) by operating activities	<u>23,286</u>	<u>(3,135)</u>	<u>(96,390)</u>	<u>(230,745)</u>	<u>(306,984)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfer to other funds	-	-	(9,847)	-	(9,847)
Transfer from other funds	-	3,135	106,287	1,733	111,155
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>3,135</u>	<u>96,440</u>	<u>1,733</u>	<u>101,308</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	-	-	147,292	147,292
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,292</u>	<u>147,292</u>
Net increase (decrease) in cash and cash equivalents	23,286	-	50	(81,720)	(58,384)
Cash and cash equivalents, July 1, 2006	<u>47,241</u>	<u>-</u>	<u>-</u>	<u>3,229,606</u>	<u>3,276,847</u>
Cash and cash equivalents, June 30, 2007	<u>\$ 70,527</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 3,147,886</u>	<u>\$ 3,218,463</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income	\$ (13,785)	\$ (12,762)	\$ (90,661)	\$ 371,724	\$ 254,516
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	5,625	4,250	5,913	-	15,788
(Increase) decrease in receivables	-	-	-	(571,765)	(571,765)
Increase (decrease) in Short term payables	31,446	640	554	(30,704)	1,936
Increase (decrease) in Due to other funds	-	4,363	(14,081)	-	(9,718)
Increase (decrease) Compensated absences payable	-	374	1,885	-	2,259
Total adjustments	<u>37,071</u>	<u>9,627</u>	<u>(5,729)</u>	<u>(602,469)</u>	<u>(561,500)</u>
Net cash provided (used) by operating activities	<u>\$ 23,286</u>	<u>\$ (3,135)</u>	<u>\$ (96,390)</u>	<u>\$ (230,745)</u>	<u>\$ (306,984)</u>

TRUST AND AGENCY FUNDS

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

Private Purpose Trust Funds

Sheriff Prisoner Fund - Maintain inmate funds.

Inmate Welfare - Maintain inmate revenue and expenditure.

Human Resources - Account for cafeteria plan deposits and disbursements.

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

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

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

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

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

Agency Funds

Sheriff Evidence - Account for cash evidence.

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

Extension - Receipt and disbursement for adult agriculture program.

Extension Community Development - Receipts and disbursement of extension community development programs.

Warrant Clearing – Fund utilized to account for warrants that have not cleared the bank yet.

Protested Taxes - To hold protested tax payments until distributed.

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

Public Administrator - Used by public administrator for services in connection with position.

Redemptions - To record tax sale certificates on delinquent taxes.

District Court Trust - Child support receipts and disbursements.

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

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

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

Vaughn Sewer - Established for collection and disbursement of assessment fees for the district.

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

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

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

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

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

TRUST AND AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

Simms Sewer - Collection and disbursement of assessment fees for the district.

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

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

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

Airport Authority - Collection and distribution of assessment fees for the Airport Authority.

North Central Learning Resources - To account for funding for the center.

Upper/Lower River Road – To account for funding for the Upper/Lower River Road Water & Sewer District.

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

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

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

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

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

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

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

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

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

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

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

Single Moving/Spec. Moving Equipment - Money collected for moving a mobile home.

TRUST AND AGENCY FUNDS

JP Fines & Forfeitures 50% - To account for collection of Justice of the Peace fines and forfeitures.

Justice-Drivers License - To account for the receipt and disbursement of drivers license reinstatement funds.

Court Information Technology - To account for collection of court surcharge for court information technology.

Clerk of Court Fees - To account for collection of Clerk of Court fees (68%: State General).

Fines - To account for fines collected in District Court.

Law Enforcement Academy - To account for money collected for the Law Enforcement Academy.

Family Intervention - To account for money collected for Marriage licenses.

Horses/Mules Per Capita - To account for collection of livestock per capita fees (Less 2% horses, mules and asses).

Sheep/Goats Per Capita - To account for collection of livestock per capita fees (Less 2% sheep and goats).

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

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

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

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

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

Elementary Equalization Av Tax - To account for elementary education ad valorem tax.

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

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

High School Equalization - Non-Levy - Non mill levy collections for high school equalization.

Vo-Tech Millage AV Tax - To account for collection of Vo-Tech millage.

Vo-Tech Millage - Non-Levy - Non mill levy collections for Vo-Tech.

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

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

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

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

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

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

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

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

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

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

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

TRUST AND AGENCY FUNDS

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.

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

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

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

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

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

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

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

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

Refunds - To account for real estate tax refunds.

Entitlement Levy Clearing - Tax revenues collected for the entitlement levy and entitlement funds from the state.

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
June 30, 2007

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court Restitution	Emergency Aid	Clerk & Recorder Trust	Totals
Assets:									
Cash and cash equivalents	\$ 16,384	\$ 1,058	\$ 4,505	\$ 15,483	\$ 1,359	\$ 37,854	\$ 100	\$ 168,696	\$ 245,439
Total assets	<u>\$ 16,384</u>	<u>\$ 1,058</u>	<u>\$ 4,505</u>	<u>\$ 15,483</u>	<u>\$ 1,359</u>	<u>\$ 37,854</u>	<u>\$ 100</u>	<u>\$ 168,696</u>	<u>\$ 245,439</u>
LIABILITIES AND FUND EQUITY									
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,758	\$ 21,758
Net Assets									
Held in Trust	<u>16,384</u>	<u>1,058</u>	<u>4,505</u>	<u>15,483</u>	<u>1,359</u>	<u>37,854</u>	<u>100</u>	<u>146,938</u>	<u>223,681</u>
Total liabilities and net assets	<u>\$ 16,384</u>	<u>\$ 1,058</u>	<u>\$ 4,505</u>	<u>\$ 15,483</u>	<u>\$ 1,359</u>	<u>\$ 37,854</u>	<u>\$ 100</u>	<u>\$ 168,696</u>	<u>\$ 245,439</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED June 30, 2007

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court Restitution	Emergency Aid	Clerk & Recorder Trust	Total
REVENUES									
Fines and forfeitures	-	-	-	1,081,697	-	46,724	-	-	1,128,421
Miscellaneous	558,904	600	132,198	-	-	-	-	154,230	845,932
Total Revenues	<u>558,904</u>	<u>600</u>	<u>132,198</u>	<u>1,081,697</u>	<u>-</u>	<u>46,724</u>	<u>-</u>	<u>154,230</u>	<u>1,974,353</u>
EXPENDITURES									
Current:									
General Government	-	-	128,879	1,092,393	-	43,267	-	65,065	1,329,604
Public Safety	567,801	1,219	-	-	-	-	-	-	569,020
Total Expenditures	<u>567,801</u>	<u>1,219</u>	<u>128,879</u>	<u>1,092,393</u>	<u>-</u>	<u>43,267</u>	<u>-</u>	<u>65,065</u>	<u>1,898,624</u>
Net Change in Fund Balance	(8,897)	(619)	3,319	(10,696)	-	3,457	-	89,165	75,729
Net Assets, beginning of year	25,281	1,677	1,186	26,179	1,359	34,397	100	57,773	147,952
Net Assets, end of year	<u>\$ 16,384</u>	<u>\$ 1,058</u>	<u>\$ 4,505</u>	<u>\$ 15,483</u>	<u>\$ 1,359</u>	<u>\$ 37,854</u>	<u>\$ 100</u>	<u>\$ 146,938</u>	<u>\$ 223,681</u>

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2007**

	Sheriff Evidence	Sheriff / Coroner	Extension Extension	Extension Community Development	Warrant Clearing Fund	Protested Taxes - Interest	Public Administrator	Redemptions	District Court Trust	
ASSETS										
Cash and cash equivalents	\$ 37,303	\$ 3,239	\$ 1,285	\$ 2,569	\$ 828,480	\$ 1,303,621	\$ 98,740	\$ 10,290	\$ 21,001	\$ 127,472
Taxes and assessments receivable	-	-	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 37,303</u>	<u>\$ 3,239</u>	<u>\$ 1,285</u>	<u>\$ 2,569</u>	<u>\$ 828,480</u>	<u>\$ 1,303,621</u>	<u>\$ 98,740</u>	<u>\$ 10,290</u>	<u>\$ 21,001</u>	<u>\$ 127,472</u>
LIABILITIES										
Short-term payables	37,303	3,239	1,285	2,569	828,480	1,303,621	98,740	10,290	21,001	127,472
Due to other governments	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 37,303</u>	<u>\$ 3,239</u>	<u>\$ 1,285</u>	<u>\$ 2,569</u>	<u>\$ 828,480</u>	<u>\$ 1,303,621</u>	<u>\$ 98,740</u>	<u>\$ 10,290</u>	<u>\$ 21,001</u>	<u>\$ 127,472</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2007

	Construction Lien Bond	Partial Tax Payments	Tax Deed Land	Vaughn Sewer	Black Eagle Sewer	Black Eagle Water	Fort Shaw Irrigation	Greenfield Irrigation	West Great Falls Flood Control	West Great Falls Flood Control Maintenance	Vaughn Dike
ASSETS											
Cash and cash equivalents	\$ 234	\$ 3,690	\$ -	\$ -	\$ 1,946	\$ -	\$ 506	\$ 7,867	\$ 1,826	\$ 24,728	\$ 14,828
Taxes and assessments receivable	-	-	-	514	14,556	(433)	7,516	14,885	-	2,574	395
Other receivables	-	-	140,537	-	-	-	-	-	-	-	-
Tax deed land	-	-	34,112	-	-	-	-	-	-	-	-
Total assets	<u>\$ 234</u>	<u>\$ 3,690</u>	<u>\$ 174,649</u>	<u>\$ 514</u>	<u>\$ 16,502</u>	<u>\$ (433)</u>	<u>\$ 8,022</u>	<u>\$ 22,752</u>	<u>\$ 1,826</u>	<u>\$ 27,302</u>	<u>\$ 15,223</u>
LIABILITIES											
Short-term payables	234	3,690	174,649	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	514	16,502	(433)	8,022	22,752	1,826	27,302	15,223
Total Liabilities	<u>\$ 234</u>	<u>\$ 3,690</u>	<u>\$ 174,649</u>	<u>\$ 514</u>	<u>\$ 16,502</u>	<u>\$ (433)</u>	<u>\$ 8,022</u>	<u>\$ 22,752</u>	<u>\$ 1,826</u>	<u>\$ 27,302</u>	<u>\$ 15,223</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2007

	Vaughn Water	Tax Increment District	Belt Fire	Homestead Acres Water	Sun Prairie Water	Sun River Cemetery	Sun River Cemetery - Caretaking	Black Eagle Fire District	Black Eagle Sewer Operation	Simms Sewer	Conservation District
ASSETS											
Cash and cash equivalents	\$ -	\$ 21,887	\$ 12,337	\$ -	\$ 4,415	\$ 6,654	\$ 3,073	\$ 6,389	\$ 37	\$ 12,485	\$ 1,030
Taxes and assessments receivable	474	289,800	1,780	23,520	-	941	-	17,689	260	6,336	4,809
Other receivables	-	-	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 474</u>	<u>\$ 311,687</u>	<u>\$ 14,117</u>	<u>\$ 23,520</u>	<u>\$ 4,415</u>	<u>\$ 7,595</u>	<u>\$ 3,073</u>	<u>\$ 24,078</u>	<u>\$ 297</u>	<u>\$ 18,821</u>	<u>\$ 5,839</u>
LIABILITIES											
Short-term payables	-	-	-	-	-	-	-	-	-	144	-
Due to other governments	<u>474</u>	<u>311,687</u>	<u>14,117</u>	<u>23,520</u>	<u>4,415</u>	<u>7,595</u>	<u>3,073</u>	<u>24,078</u>	<u>297</u>	<u>18,677</u>	<u>5,839</u>
Total Liabilities	<u>\$ 474</u>	<u>\$ 311,687</u>	<u>\$ 14,117</u>	<u>\$ 23,520</u>	<u>\$ 4,415</u>	<u>\$ 7,595</u>	<u>\$ 3,073</u>	<u>\$ 24,078</u>	<u>\$ 297</u>	<u>\$ 18,821</u>	<u>\$ 5,839</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2007

	Permissive Levy Transit District	Transit District	Airport Authority	North Central Learning Resources	Upper/Lower River Road	Gore Hill Fire	Sand Coulee Fire	Simms Fire	Stockett Fire	Ulm Fire	Vaughn Fire
ASSETS											
Cash and cash equivalents	\$ -	\$ 120,799	\$ 1	\$ 1,788	\$ 2,119	\$ 4,861	\$ 11,478	\$ 3,339	\$ 3,948	\$ 4,639	\$ 32,313
Taxes and assessments receivable	3,582	80,512	-	-	545	2,676	11,764	1,542	2,711	2,322	20,253
Other receivables	-	-	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 3,582</u>	<u>\$ 201,311</u>	<u>\$ 1</u>	<u>\$ 1,788</u>	<u>\$ 2,664</u>	<u>\$ 7,537</u>	<u>\$ 23,242</u>	<u>\$ 4,881</u>	<u>\$ 6,659</u>	<u>\$ 6,961</u>	<u>\$ 52,566</u>
LIABILITIES											
Short-term payables	-	-	-	-	-	-	-	-	-	-	-
Due to other governments	<u>3,582</u>	<u>201,311</u>	<u>1</u>	<u>1,788</u>	<u>2,664</u>	<u>7,537</u>	<u>23,242</u>	<u>4,881</u>	<u>6,659</u>	<u>6,961</u>	<u>52,566</u>
Total Liabilities	<u>\$ 3,582</u>	<u>\$ 201,311</u>	<u>\$ 1</u>	<u>\$ 1,788</u>	<u>\$ 2,664</u>	<u>\$ 7,537</u>	<u>\$ 23,242</u>	<u>\$ 4,881</u>	<u>\$ 6,659</u>	<u>\$ 6,961</u>	<u>\$ 52,566</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2007

	Fort Shaw Fire	Monarch Rural Fire	Black Eagle Rural Fire	Deerborn Fire	Cascade Fire	Single Moving / Special Moving Equipment	JP Fines & Forfeitures 50%	Justice - Drivers License	Court Information Technology	Clerk of Court Fees	Fines
ASSETS											
Cash and cash equivalents	\$ 4,215	\$ 3,265	\$ 20,258	\$ 4,478	\$ 2,060	\$ 335	\$ 21,496	\$ 25	\$ 12,957	\$ 29,182	\$ 830
Taxes and assessments receivable	1,192	1,934	(7,557)	1,440	887	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 5,407</u>	<u>\$ 5,199</u>	<u>\$ 12,701</u>	<u>\$ 5,918</u>	<u>\$ 2,947</u>	<u>\$ 335</u>	<u>\$ 21,496</u>	<u>\$ 25</u>	<u>\$ 12,957</u>	<u>\$ 29,182</u>	<u>\$ 830</u>
LIABILITIES											
Short-term payables	-	-	-	-	-	-	-	-	-	-	-
Due to other governments	<u>5,407</u>	<u>5,199</u>	<u>12,701</u>	<u>5,918</u>	<u>2,947</u>	<u>335</u>	<u>21,496</u>	<u>25</u>	<u>12,957</u>	<u>29,182</u>	<u>830</u>
Total Liabilities	<u>\$ 5,407</u>	<u>\$ 5,199</u>	<u>\$ 12,701</u>	<u>\$ 5,918</u>	<u>\$ 2,947</u>	<u>\$ 335</u>	<u>\$ 21,496</u>	<u>\$ 25</u>	<u>\$ 12,957</u>	<u>\$ 29,182</u>	<u>\$ 830</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2007

	Law Enforcement Academy	Family Intervention	Horse Mules Per Capita	Sheep / Goat Per Capita	University Millage	University Mill - Non- Levy	Tax Increment District University	State Equalization AV Tax	State Equalization Non-Levy	Elementary Equalization - AV Tax	Elementary Equalization - Non-Levy
ASSETS											
Cash and cash equivalents	\$ 7,314	\$ 1,118	\$ -	\$ -	\$ 3,899	\$ 120	\$ 657	\$ 36,353	\$ 824	\$ 7,010	\$ 346
Taxes and assessments receivable	-	-	983	16	332,596	-	9,779	1,822,390	-	1,479,428	22,807
Other receivables	-	-	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 7,314</u>	<u>\$ 1,118</u>	<u>\$ 983</u>	<u>\$ 16</u>	<u>\$ 336,495</u>	<u>\$ 120</u>	<u>\$ 10,436</u>	<u>\$ 1,858,743</u>	<u>\$ 824</u>	<u>\$ 1,486,438</u>	<u>\$ 23,153</u>
LIABILITIES											
Short-term payables	-	-	-	-	-	-	-	-	-	-	-
Due to other governments	<u>7,314</u>	<u>1,118</u>	<u>983</u>	<u>16</u>	<u>336,495</u>	<u>120</u>	<u>10,436</u>	<u>1,858,743</u>	<u>824</u>	<u>1,486,438</u>	<u>23,153</u>
Total Liabilities	<u>\$ 7,314</u>	<u>\$ 1,118</u>	<u>\$ 983</u>	<u>\$ 16</u>	<u>\$ 336,495</u>	<u>\$ 120</u>	<u>\$ 10,436</u>	<u>\$ 1,858,743</u>	<u>\$ 824</u>	<u>\$ 1,486,438</u>	<u>\$ 23,153</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2007

	High School Equalization - AV Tax	High School Equalization - Non-Levy	Votech Millage AV Tax	Votech Non-Levy	Montana Land Information	Forest Fire	School District #1	School District #3	School District #5	School District #29	School District #55
ASSETS											
Cash and cash equivalents	\$ 4,674	\$ 231	\$ 3,656	\$ 31	\$ 5,773	\$ -	\$ 170,714	\$ 90,011	\$ 74,777	\$ 55,096	\$ 101,023
Taxes and assessments receivable	1,001,925	-	68,819	-	-	234	5,755,783	165,259	112,769	1,044,956	95,946
Other receivables	-	-	-	-	2,682	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,006,599</u>	<u>\$ 231</u>	<u>\$ 72,475</u>	<u>\$ 31</u>	<u>\$ 8,455</u>	<u>\$ 234</u>	<u>\$ 5,926,497</u>	<u>\$ 255,270</u>	<u>\$ 187,546</u>	<u>\$ 1,100,052</u>	<u>\$ 196,969</u>
LIABILITIES											
Short-term payables	-	-	-	-	-	-	-	-	-	-	-
Due to other governments	<u>1,006,599</u>	<u>231</u>	<u>72,475</u>	<u>31</u>	<u>8,455</u>	<u>234</u>	<u>5,926,497</u>	<u>255,270</u>	<u>187,546</u>	<u>1,100,052</u>	<u>196,969</u>
Total Liabilities	<u>\$ 1,006,599</u>	<u>\$ 231</u>	<u>\$ 72,475</u>	<u>\$ 31</u>	<u>\$ 8,455</u>	<u>\$ 234</u>	<u>\$ 5,926,497</u>	<u>\$ 255,270</u>	<u>\$ 187,546</u>	<u>\$ 1,100,052</u>	<u>\$ 196,969</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2007

	School District #74	School District #85	School District #95	High School Transportation	High School Retirement	Elementary Retirement	Soccer Mill Levy	Permissive Levy Great Falls	City of Great Falls	Great Falls Fire Balances	Town of Belt
ASSETS											
Cash and cash equivalents	\$ 41,704	\$ 22,736	\$ 2,294	\$ 23,541	\$ 26,717	\$ 55,783	\$ 1,633	\$ 3,711	\$ 212,767	\$ 1,671	\$ 1,746
Taxes and assessments receivable	73,944	33,551	8,906	252,697	603,889	1,078,763	25,856	47,917	1,138,944	15,129	17,205
Other receivables	-	-	-	-	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 115,648</u>	<u>\$ 56,287</u>	<u>\$ 11,200</u>	<u>\$ 276,238</u>	<u>\$ 630,606</u>	<u>\$ 1,134,546</u>	<u>\$ 27,489</u>	<u>\$ 51,628</u>	<u>\$ 1,351,711</u>	<u>\$ 16,800</u>	<u>\$ 18,951</u>
LIABILITIES											
Short-term payables	-	-	-	-	-	-	-	-	-	-	-
Due to other governments	<u>115,648</u>	<u>56,287</u>	<u>11,200</u>	<u>276,238</u>	<u>630,606</u>	<u>1,134,546</u>	<u>27,489</u>	<u>51,628</u>	<u>1,351,711</u>	<u>16,800</u>	<u>18,951</u>
Total Liabilities	<u>\$ 115,648</u>	<u>\$ 56,287</u>	<u>\$ 11,200</u>	<u>\$ 276,238</u>	<u>\$ 630,606</u>	<u>\$ 1,134,546</u>	<u>\$ 27,489</u>	<u>\$ 51,628</u>	<u>\$ 1,351,711</u>	<u>\$ 16,800</u>	<u>\$ 18,951</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
AGENCY FUNDS
June 30, 2007

	Permissive Medical - Cascade	Town of Cascade	Town of Neihart	Refunds	Entitlement Levy Clearing	Totals
ASSETS						
Cash and cash equivalents	\$ -	\$ 1,763	\$ 403	\$ 1,664	\$ -	\$ 3,804,078
Taxes and assessments receivable	134	28,018	3,195	-	445,319	16,196,576
Other receivables	-	-	-	944	-	144,163
Tax deed land	-	-	-	-	-	34,112
Total assets	<u>\$ 134</u>	<u>\$ 29,781</u>	<u>\$ 3,598</u>	<u>\$ 2,608</u>	<u>\$ 445,319</u>	<u>\$ 20,178,929</u>
LIABILITIES						
Short-term payables	-	-	-	2,608	451,239	3,066,564
Due to other governments	<u>134</u>	<u>29,781</u>	<u>3,598</u>	<u>-</u>	<u>(5,920)</u>	<u>17,112,365</u>
Total Liabilities	<u>\$ 134</u>	<u>\$ 29,781</u>	<u>\$ 3,598</u>	<u>\$ 2,608</u>	<u>\$ 445,319</u>	<u>\$ 20,178,929</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
SHERIFF EVIDENCE				
ASSETS				
Cash and cash equivalents	\$ 79,956	\$ -	\$ 42,653	\$ 37,303
LIABILITIES				
Short-term payables	\$ 79,956	\$ -	\$ 42,653	\$ 37,303
SHERIFF CORONER				
ASSETS				
Cash and cash equivalents	\$ 533	\$ 8,101	\$ 5,395	\$ 3,239
LIABILITIES				
Short-term payables	\$ 533	\$ 8,101	\$ 5,395	\$ 3,239
EXTENSION				
ASSETS				
Cash and cash equivalents	\$ 1,626	\$ -	\$ 341	\$ 1,285
LIABILITIES				
Short-term payables	\$ 1,626	\$ -	\$ 341	\$ 1,285
EXTENSION COMMUNITY DEVELOPMENT				
ASSETS				
Cash and cash equivalents	\$ 2,569	\$ -	\$ -	\$ 2,569
LIABILITIES				
Short-term payables	\$ 2,569	\$ -	\$ -	\$ 2,569
WARRANT CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 10,421,812	\$ 9,593,332	\$ 828,480
LIABILITIES				
Short-term payables	\$ -	\$ 10,421,812	\$ 9,593,332	\$ 828,480
PROTESTED TAXES				
ASSETS				
Cash and cash equivalents	\$ 2,402,938	\$ 14,022,753	\$ 15,122,070	\$ 1,303,621
LIABILITIES				
Short-term payables	\$ 2,402,938	\$ 14,022,753	\$ 15,122,070	\$ 1,303,621
PROTESTED TAXES - INTEREST				
ASSETS				
Cash and cash equivalents	\$ 106,199	\$ 1,065,103	\$ 1,072,562	\$ 98,740
LIABILITIES				
Short-term payables	\$ 106,199	\$ 1,065,103	\$ 1,072,562	\$ 98,740
PUBLIC ADMINISTRATOR				
ASSETS				
Cash and cash equivalents	\$ 58	\$ 44,649	\$ 34,417	\$ 10,290
LIABILITIES				
Short-term payables	\$ 58	\$ 44,649	\$ 34,417	\$ 10,290
REDEMPTIONS				
ASSETS				
Cash and cash equivalents	\$ 46,410	\$ 358,919	\$ 384,328	\$ 21,001
LIABILITIES				
Short-term payables	\$ 46,410	\$ 732,119	\$ 757,528	\$ 21,001
DISTRICT COURT TRUST				
ASSETS				
Cash and cash equivalents	\$ 134,290	\$ 496,038	\$ 502,856	\$ 127,472
LIABILITIES				
Short-term payables	\$ 134,290	\$ 496,038	\$ 502,856	\$ 127,472

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 417,772	\$ 417,772	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 417,772	\$ 417,772	\$ -
CONSTRUCTION LIEN BOND				
ASSETS				
Cash and cash equivalents	\$ 8,743	\$ 38,264	\$ 46,773	\$ 234
LIABILITIES				
Short-term payables	\$ 8,743	\$ 38,264	\$ 46,773	\$ 234
PARTIAL TAX PAYMENTS				
ASSETS				
Cash and cash equivalents	\$ 3,414	\$ 11,762	\$ 11,486	\$ 3,690
LIABILITIES				
Short-term payables	\$ 3,414	\$ 11,762	\$ 11,486	\$ 3,690
TAX DEED LAND				
ASSETS				
Other receivables	\$ 172,887	\$ -	\$ 32,350	\$ 140,537
Tax deed land	106,818	-	72,706	34,112
Total assets	<u>\$ 279,705</u>	<u>\$ -</u>	<u>\$ 105,056</u>	<u>\$ 174,649</u>
LIABILITIES				
Short-term payables	\$ 279,705	\$ -	\$ 105,056	\$ 174,649
VAUGHN SEWER				
ASSETS				
Taxes and assessments receivable	\$ 514	\$ -	\$ -	\$ 514
LIABILITIES				
Due to other governments	\$ 513	\$ -	\$ -	\$ 513
BLACK EAGLE SEWER				
ASSETS				
Cash and cash equivalents	\$ 991	\$ 98,314	\$ 97,359	\$ 1,946
Taxes and assessments receivable	15,070	96,753	97,267	14,556
Total assets	<u>\$ 16,061</u>	<u>\$ 195,067</u>	<u>\$ 194,626</u>	<u>\$ 16,502</u>
LIABILITIES				
Short-term payables	\$ 198	\$ -	\$ 198	\$ -
Due to other governments	15,863	97,998	97,359	16,502
Total liabilities	<u>\$ 16,061</u>	<u>\$ 97,998</u>	<u>\$ 97,557</u>	<u>\$ 16,502</u>
BLACK EAGLE WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,177	\$ 1,177	\$ -
Taxes and assessments receivable	(1,550)	2,217	1,100	(433)
Total assets	<u>\$ (1,550)</u>	<u>\$ 3,394</u>	<u>\$ 2,277</u>	<u>\$ (433)</u>
LIABILITIES				
Due to other governments	\$ (1,550)	\$ 2,294	\$ 1,177	\$ (433)
FORT SHAW IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 892	\$ 166,913	\$ 167,299	\$ 506
Taxes and assessments receivable	7,032	162,180	161,696	7,516
Total assets	<u>\$ 7,924</u>	<u>\$ 329,093</u>	<u>\$ 328,995</u>	<u>\$ 8,022</u>
LIABILITIES				
Due to other governments	\$ 7,931	\$ 167,390	\$ 167,299	\$ 8,022

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
GREENFIELD IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 832	\$ 239,096	\$ 232,061	\$ 7,867
Taxes and assessments receivable	8,671	244,018	237,804	14,885
Total assets	\$ 9,503	\$ 483,114	\$ 469,865	\$ 22,752
LIABILITIES				
Due to other governments	\$ 9,503	\$ 245,310	\$ 232,061	\$ 22,752
WEST GREAT FALLS FLOOD CONTROL				
ASSETS				
Cash and cash equivalents	\$ 4,047	\$ 16,932	\$ 19,153	\$ 1,826
LIABILITIES				
Due to other governments	\$ 4,047	\$ 16,932	\$ 19,153	\$ 1,826
WEST GREAT FALLS FLOOD CONTROL MAINTENANCE				
ASSETS				
Cash and cash equivalents	\$ 85,834	\$ 410,027	\$ 471,133	\$ 24,728
Taxes and assessments receivable	2,925	53,870	54,221	2,574
Total assets	\$ 88,759	\$ 463,897	\$ 525,354	\$ 27,302
LIABILITIES				
Due to other governments	\$ 88,759	\$ 463,897	\$ 525,354	\$ 27,302
VAUGHN DIKE				
ASSETS				
Cash and cash equivalents	\$ 13,686	\$ 2,428	\$ 1,286	\$ 14,828
Taxes and assessments receivable	270	2,540	2,415	395
Total assets	\$ 13,956	\$ 4,968	\$ 3,701	\$ 15,223
LIABILITIES				
Due to other governments	\$ 13,956	\$ 2,553	\$ 1,286	\$ 15,223
VAUGHN WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	474	-	-	474
Total assets	\$ 474	\$ -	\$ -	\$ 474
LIABILITIES				
Due to other governments	\$ 474	\$ -	\$ -	\$ 474
TAX INCREMENT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 16,397	\$ 2,433,749	\$ 2,428,259	\$ 21,887
Taxes and assessments receivable	245,092	2,505,684	2,460,976	289,800
Total assets	\$ 261,489	\$ 4,939,433	\$ 4,889,235	\$ 311,687
LIABILITIES				
Short-term payables	\$ -	\$ 502	\$ 502	\$ -
Due to other governments	261,489	4,938,931	4,888,733	311,687
Total liabilities	\$ 261,489	\$ 4,939,433	\$ 4,889,235	\$ 311,687
BELT FIRE				
ASSETS				
Cash and cash equivalents	\$ 8,209	\$ 26,997	\$ 22,869	\$ 12,337
Taxes and assessments receivable	768	28,502	27,490	1,780
Total assets	\$ 8,977	\$ 55,499	\$ 50,359	\$ 14,117
LIABILITIES				
Due to other governments	\$ 8,977	\$ 28,037	\$ 22,897	\$ 14,117

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
HOMESTEAD ACRES WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,250	\$ 2,250	\$ -
Taxes and assessments receivable	23,670	-	150	23,520
Total assets	\$ 23,670	\$ 2,250	\$ 2,400	\$ 23,520
LIABILITIES				
Due to other governments	\$ 23,670	\$ 2,099	\$ 2,249	\$ 23,520
SUN PRAIRIE WATER				
ASSETS				
Cash and cash equivalents	\$ 4,415	\$ -	\$ -	\$ 4,415
LIABILITIES				
Due to other governments	\$ 4,415	\$ -	\$ -	\$ 4,415
SUN RIVER CEMETERY				
ASSETS				
Cash and cash equivalents	\$ 8,519	\$ 9,295	\$ 11,160	\$ 6,654
Taxes and assessments receivable	898	8,218	8,175	941
Total assets	\$ 9,417	\$ 17,513	\$ 19,335	\$ 7,595
LIABILITIES				
Due to other governments	\$ 9,417	\$ 9,340	\$ 11,162	\$ 7,595
SUN RIVER CEMETERY CARETAKING				
ASSETS				
Cash and cash equivalents	\$ 3,073	\$ -	\$ -	\$ 3,073
LIABILITIES				
Due to other governments	\$ 3,073	\$ -	\$ -	\$ 3,073
BLACK EAGLE FIRE DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 10,997	\$ 73,414	\$ 78,022	\$ 6,389
Taxes and assessments receivable	12,235	35,688	30,234	17,689
Total assets	\$ 23,232	\$ 109,102	\$ 108,256	\$ 24,078
LIABILITIES				
Due to other governments	\$ 23,232	\$ 109,102	\$ 108,256	\$ 24,078
BLACK EAGLE SEWER OPERATION				
ASSETS				
Cash and cash equivalents	\$ 73	\$ 4,191	\$ 4,227	\$ 37
Taxes and assessments receivable	314	4,197	4,251	260
Total assets	\$ 387	\$ 8,388	\$ 8,478	\$ 297
LIABILITIES				
Due to other governments	\$ 387	\$ 4,137	\$ 4,227	\$ 297
SIMMS SEWER				
ASSETS				
Cash and cash equivalents	\$ 8,825	\$ 26,785	\$ 23,125	\$ 12,485
Taxes and assessments receivable	13,608	26,208	33,480	6,336
Total assets	\$ 22,433	\$ 52,993	\$ 56,605	\$ 18,821
LIABILITIES				
Short term payables	\$ -	\$ 1,584	\$ 1,440	\$ 144
Due to other governments	22,433	26,785	30,541	18,677
Total liabilities	\$ 22,433	\$ 28,369	\$ 31,981	\$ 18,821

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
CONSERVATION DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 625	\$ 121,124	\$ 120,719	\$ 1,030
Taxes and assessments receivable	5,160	120,282	120,633	4,809
Total assets	\$ 5,785	\$ 241,406	\$ 241,352	\$ 5,839
LIABILITIES				
Short-term payables	\$ 2	\$ 59	\$ 61	\$ -
Due to other governments	5,783	120,793	120,737	5,839
Total liabilities	\$ 5,785	\$ 120,852	\$ 120,798	\$ 5,839
PERMISSIVE LEVY TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 60,412	\$ 60,412	\$ -
Taxes and assessments receivable	2,304	61,774	60,496	3,582
Total assets	\$ 2,304	\$ 122,186	\$ 120,908	\$ 3,582
LIABILITIES				
Short-term payables	\$ -	\$ 16	\$ 16	\$ -
Due to other governments	2,304	61,690	60,412	3,582
Total liabilities	\$ 2,304	\$ 61,706	\$ 60,428	\$ 3,582
TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 315,322	\$ 3,565,430	\$ 3,759,953	\$ 120,799
Taxes and assessments receivable	74,125	944,517	938,130	80,512
Total assets	\$ 389,447	\$ 4,509,947	\$ 4,698,083	\$ 201,311
LIABILITIES				
Short-term payables	\$ -	\$ 368	\$ 368	\$ -
Due to other governments	389,447	4,509,579	4,697,715	201,311
Total liabilities	\$ 389,447	\$ 4,509,947	\$ 4,698,084	\$ 201,311
AIRPORT AUTHORITY				
ASSETS				
Cash and cash equivalents	\$ 2	\$ 1	\$ 2	\$ 1
Taxes and assessments receivable	-	-	-	-
Total assets	\$ 2	\$ 1	\$ 2	\$ 1
LIABILITIES				
Due to other governments	\$ 2	\$ 1	\$ 2	\$ 1
NORTH CENTRAL LEARNING RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 15,577	\$ 614,395	\$ 628,184	\$ 1,788
LIABILITIES				
Due to other governments	\$ 15,577	\$ 614,395	\$ 628,184	\$ 1,788
UPPER/LOWER RIVER ROAD				
ASSETS				
Cash and cash equivalents	\$ -	\$ 12,032	\$ 9,913	\$ 2,119
Taxes and assessments receivable	-	5,683	5,138	545
Total assets	\$ -	\$ 17,715	\$ 15,051	\$ 2,664
LIABILITIES				
Due to other governments	\$ -	\$ 9,961	\$ 7,297	\$ 2,664
GORE HILL FIRE				
ASSETS				
Cash and cash equivalents	\$ 3,645	\$ 63,941	\$ 62,725	\$ 4,861
Taxes and assessments receivable	2,915	63,322	63,561	2,676
Total assets	\$ 6,560	\$ 127,263	\$ 126,286	\$ 7,537
LIABILITIES				
Due to other governments	\$ 6,560	\$ 63,702	\$ 62,725	\$ 7,537

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
SAND COULEE FIRE				
ASSETS				
Cash and cash equivalents	\$ 7,334	\$ 67,769	\$ 63,625	\$ 11,478
Taxes and assessments receivable	10,223	68,497	66,956	11,764
Total assets	\$ 17,557	\$ 136,266	\$ 130,581	\$ 23,242
LIABILITIES				
Due to other governments	\$ 17,557	\$ 69,310	\$ 63,625	\$ 23,242
SIMMS FIRE				
ASSETS				
Cash and cash equivalents	\$ 1,430	\$ 15,173	\$ 13,264	\$ 3,339
Taxes and assessments receivable	1,575	15,150	15,183	1,542
Total assets	\$ 3,005	\$ 30,323	\$ 28,447	\$ 4,881
LIABILITIES				
Due to other governments	\$ 3,005	\$ 15,350	\$ 13,474	\$ 4,881
STOCKETT FIRE				
ASSETS				
Cash and cash equivalents	\$ 2,001	\$ 11,975	\$ 10,028	\$ 3,948
Taxes and assessments receivable	3,015	10,271	10,575	2,711
Total assets	\$ 5,016	\$ 22,246	\$ 20,603	\$ 6,659
LIABILITIES				
Due to other governments	\$ 5,016	\$ 11,671	\$ 10,028	\$ 6,659
ULM FIRE				
ASSETS				
Cash and cash equivalents	\$ 3,380	\$ 32,622	\$ 31,363	\$ 4,639
Taxes and assessments receivable	2,205	32,542	32,425	2,322
Total assets	\$ 5,585	\$ 65,164	\$ 63,788	\$ 6,961
LIABILITIES				
Due to other governments	\$ 5,585	\$ 32,889	\$ 31,513	\$ 6,961
VAUGHN FIRE				
ASSETS				
Cash and cash equivalents	\$ 17,769	\$ 113,279	\$ 98,735	\$ 32,313
Taxes and assessments receivable	16,225	115,448	111,420	20,253
Total assets	\$ 33,994	\$ 228,727	\$ 210,155	\$ 52,566
LIABILITIES				
Short-term payables	\$ -	\$ 150	\$ 150	\$ -
Due to other governments	33,994	117,652	99,080	52,566
Total liabilities	\$ 33,994	\$ 117,802	\$ 99,230	\$ 52,566
FORT SHAW FIRE				
ASSETS				
Cash and cash equivalents	\$ 2,586	\$ 18,664	\$ 17,035	\$ 4,215
Taxes and assessments receivable	1,730	17,792	18,330	1,192
Total assets	\$ 4,316	\$ 36,456	\$ 35,365	\$ 5,407
LIABILITIES				
Short-term payables	\$ 65	\$ -	\$ 65	\$ -
Due to other governments	4,251	18,126	16,970	5,407
Total liabilities	\$ 4,316	\$ 18,126	\$ 17,035	\$ 5,407

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
MONARCH RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 8,301	\$ 26,355	\$ 31,391	\$ 3,265
Taxes and assessments receivable	2,665	25,415	26,146	1,934
Total assets	\$ 10,966	\$ 51,770	\$ 57,537	\$ 5,199
LIABILITIES				
Short-term payables	\$ -	\$ 130	\$ 130	\$ -
Due to other governments	10,966	25,624	31,391	5,199
Total liabilities	\$ 10,966	\$ 25,754	\$ 31,521	\$ 5,199
BLACK EAGLE RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 16,258	\$ 36,565	\$ 32,565	\$ 20,258
Taxes and assessments receivable	(7,909)	36,671	36,319	(7,557)
Total assets	\$ 8,349	\$ 73,236	\$ 68,884	\$ 12,701
LIABILITIES				
Due to other governments	\$ 8,349	\$ 37,142	\$ 32,790	\$ 12,701
DEERBORN FIRE				
ASSETS				
Cash and cash equivalents	\$ 6,630	\$ 38,256	\$ 40,408	\$ 4,478
Taxes and assessments receivable	585	32,490	31,635	1,440
Total assets	\$ 7,215	\$ 70,746	\$ 72,043	\$ 5,918
LIABILITIES				
Due to other governments	\$ 7,215	\$ 39,261	\$ 40,558	\$ 5,918
CASCADE FIRE				
ASSETS				
Cash and cash equivalents	\$ 2,376	\$ 17,956	\$ 18,272	\$ 2,060
Taxes and assessments receivable	765	17,896	17,774	887
Total assets	\$ 3,141	\$ 35,852	\$ 36,046	\$ 2,947
LIABILITIES				
Due to other governments	\$ 3,141	\$ 18,077	\$ 18,271	\$ 2,947
MOTOR VEHICLE LIENS \$4				
ASSETS				
Cash and cash equivalents	\$ 8,640	\$ 8,640	\$ 17,280	\$ -
LIABILITIES				
Due to other governments	\$ 8,640	\$ 8,640	\$ 17,280	\$ -
MOTOR VEHICLE TITLES				
ASSETS				
Cash and cash equivalents	\$ 29,638	\$ -	\$ 29,638	\$ -
LIABILITIES				
Due to other governments	\$ 29,638	\$ -	\$ 29,638	\$ -
MOTOR VEHICLE DUPLICATE TITLES				
ASSETS				
Cash and cash equivalents	\$ 725	\$ -	\$ 725	\$ -
LIABILITIES				
Due to other governments	\$ 725	\$ -	\$ 725	\$ -
MOTOR VEHICLE PERSONALIZED PLATES				
ASSETS				
Cash and cash equivalents	\$ 9,255	\$ -	\$ 9,255	\$ -
LIABILITIES				
Due to other governments	\$ 9,255	\$ -	\$ 9,255	\$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
MOTOR VEHICLE STATE ASSIGNED VIN				
ASSETS				
Cash and cash equivalents	\$ 150	\$ -	\$ 150	\$ -
LIABILITIES				
Due to other governments	\$ 150	\$ -	\$ 150	\$ -
MOTOR VEHICLE 60 DAY STICKER				
ASSETS				
Cash and cash equivalents	\$ 2,279	\$ -	\$ 2,279	\$ -
LIABILITIES				
Due to other governments	\$ 2,279	\$ -	\$ 2,279	\$ -
HIGHWAY PATROL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 35,840	\$ -	\$ 35,840	\$ -
LIABILITIES				
Due to other governments	\$ 35,840	\$ -	\$ 35,840	\$ -
NEW ISSUE PLATE FEES				
ASSETS				
Cash and cash equivalents	\$ 33,940	\$ -	\$ 33,940	\$ -
LIABILITIES				
Due to other governments	\$ 33,940	\$ -	\$ 33,940	\$ -
VETERAN/PURPLE HEART PLATES				
ASSETS				
Cash and cash equivalents	\$ 1,270	\$ -	\$ 1,270	\$ -
LIABILITIES				
Due to other governments	\$ 1,270	\$ -	\$ 1,270	\$ -
LEWIS & CLARK BICENTENNIAL				
ASSETS				
Cash and cash equivalents	\$ 1,180	\$ -	\$ 1,180	\$ -
LIABILITIES				
Due to other governments	\$ 1,180	\$ -	\$ 1,180	\$ -
GENERIC SPECIAL LICENSE PLATE				
ASSETS				
Cash and cash equivalents	\$ 1,740	\$ -	\$ 1,740	\$ -
LIABILITIES				
Due to other governments	\$ 1,740	\$ -	\$ 1,740	\$ -
SINGLE MOVING/SPEC. MOVING EQUIPMENT				
ASSETS				
Cash and cash equivalents	\$ 55	\$ 335	\$ 55	\$ 335
LIABILITIES				
Due to other governments	\$ 55	\$ 335	\$ 55	\$ 335
FILT, LARGE TRUCKS / SEMI-TRAILERS				
ASSETS				
Cash and cash equivalents	\$ 24,895	\$ -	\$ 24,895	\$ -
LIABILITIES				
Due to other governments	\$ 24,895	\$ -	\$ 24,895	\$ -
FILT, MOBILE HOME, TRV TRAILERS				
ASSETS				
Cash and cash equivalents	\$ 54,637	\$ -	\$ 54,637	\$ -
LIABILITIES				
Due to other governments	\$ 54,637	\$ -	\$ 54,637	\$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
FILT, LIGHT VEHICLE, MOTORCYCLES				
ASSETS				
Cash and cash equivalents	\$ 587,794	\$ -	\$ 587,794	\$ -
LIABILITIES				
Due to other governments	\$ 587,794	\$ -	\$ 587,794	\$ -
FILT, BOATS, SNOWMOBILES, & OHV				
ASSETS				
Cash and cash equivalents	\$ 20,567	\$ -	\$ 20,567	\$ -
LIABILITIES				
Due to other governments	\$ 20,567	\$ -	\$ 20,567	\$ -
HIGHWAY GVW				
ASSETS				
Cash and cash equivalents	\$ 29,279	\$ -	\$ 29,279	\$ -
LIABILITIES				
Due to other governments	\$ 29,279	\$ -	\$ 29,279	\$ -
GALLATIN COUNTY OPEN LAND				
ASSETS				
Cash and cash equivalents	\$ 10,534	\$ -	\$ 10,534	\$ -
LIABILITIES				
Due to other governments	\$ 10,534	\$ -	\$ 10,534	\$ -
MOTOR VEHICLE PARK FEES				
ASSETS				
Cash and cash equivalents	\$ 25,072	\$ -	\$ 25,072	\$ -
LIABILITIES				
Due to other governments	\$ 25,072	\$ -	\$ 25,072	\$ -
COLLEGIATE PLATE FEE				
ASSETS				
Cash and cash equivalents	\$ 6,465	\$ -	\$ 6,465	\$ -
LIABILITIES				
Due to other governments	\$ 6,465	\$ -	\$ 6,465	\$ -
MOTORCYCLE SAFETY REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 3,664	\$ -	\$ 3,664	\$ -
LIABILITIES				
Due to other governments	\$ 3,664	\$ -	\$ 3,664	\$ -
ALL TERRAIN VEHICLE DECAL				
ASSETS				
Cash and cash equivalents	\$ 10	\$ -	\$ 10	\$ -
LIABILITIES				
Due to other governments	\$ 10	\$ -	\$ 10	\$ -
LATE REGISTRATION FEE				
ASSETS				
Cash and cash equivalents	\$ 460	\$ -	\$ 460	\$ -
LIABILITIES				
Due to other governments	\$ 460	\$ -	\$ 460	\$ -
ORGAN DONOR AWARENESS				
ASSETS				
Cash and cash equivalents	\$ 61	\$ -	\$ 61	\$ -
LIABILITIES				
Due to other governments	\$ 61	\$ -	\$ 61	\$ -

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
BRAIN INJURY DONATION				
ASSETS				
Cash and cash equivalents	\$ 40	\$ -	\$ 40	\$ -
LIABILITIES				
Due to other governments	\$ 40	\$ -	\$ 40	\$ -
BOARD OF OUTFITTERS-FINES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 75	\$ 75	\$ -
LIABILITIES				
Due to other governments	\$ -	\$ 75	\$ 75	\$ -
JP FINES & FORFEITURES 50%				
ASSETS				
Cash and cash equivalents	\$ 28,224	\$ 301,396	\$ 308,124	\$ 21,496
LIABILITIES				
Due to other governments	\$ 28,224	\$ 301,396	\$ 308,124	\$ 21,496
JUSTICE - DRIVERS LICENSE				
ASSETS				
Cash and cash equivalents	\$ 25	\$ 350	\$ 350	\$ 25
LIABILITIES				
Due to other governments	\$ 25	\$ 350	\$ 350	\$ 25
COURT INFORMATION TECHNOLOGY				
ASSETS				
Cash and cash equivalents	\$ 16,401	\$ 160,375	\$ 163,819	\$ 12,957
LIABILITIES				
Short-term payables	\$ -	\$ 160	\$ 160	\$ -
Due to other governments	16,401	160,375	163,819	12,957
Total liabilities	<u>\$ 16,401</u>	<u>\$ 160,535</u>	<u>\$ 163,979</u>	<u>\$ 12,957</u>
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ 30,346	\$ 350,766	\$ 351,930	\$ 29,182
LIABILITIES				
Short-term payables	\$ -	\$ 2,600	\$ 2,600	\$ -
Due to other governments	30,346	350,766	351,930	29,182
Total liabilities	<u>\$ 30,346</u>	<u>\$ 353,366</u>	<u>\$ 354,530</u>	<u>\$ 29,182</u>
FINES, ASSESSMENTS, PAYMENTS, FORFEITURES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 18,997	\$ 18,167	\$ 830
LIABILITIES				
Due to other governments	\$ -	\$ 18,997	\$ 18,167	\$ 830
LAW ENFORCEMENT ACADEMY				
ASSETS				
Cash and cash equivalents	\$ 9,489	\$ 93,463	\$ 95,638	\$ 7,314
LIABILITIES				
Due to other governments	\$ 9,489	\$ 93,463	\$ 95,638	\$ 7,314
FAMILY INTERVENTION				
ASSETS				
Cash and cash equivalents	\$ 1,040	\$ 8,203	\$ 8,125	\$ 1,118
LIABILITIES				
Due to other governments	\$ 1,040	\$ 8,203	\$ 8,125	\$ 1,118

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
PAROLEE/PROBATIONER FEES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 377	\$ 377	\$ -
LIABILITIES				
Due to other governments	\$ -	\$ 377	\$ 377	\$ -
HORSE MULES PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 114	\$ 114	\$ -
Taxes and assessments receivable	\$ 983	\$ -	\$ -	\$ 983
Total assets	<u>\$ 983</u>	<u>\$ 114</u>	<u>\$ 114</u>	<u>\$ 983</u>
LIABILITIES				
Due to other governments	\$ 983	\$ 114	\$ 114	\$ 983
CATTLE PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 64	\$ 114	\$ 178	\$ -
LIABILITIES				
Due to other governments	\$ 64	\$ 50	\$ 114	\$ -
SHEEP/GOATS PER CAPITA				
ASSETS				
Taxes and assessments receivable	\$ 16	\$ -	\$ -	\$ 16
LIABILITIES				
Due to other governments	\$ 16	\$ -	\$ -	\$ 16
UNIVERSITY MILLAGE				
ASSETS				
Cash and cash equivalents	\$ 16,242	\$ 584,684	\$ 597,027	\$ 3,899
Taxes and assessments receivable	258,064	708,707	634,175	332,596
Total assets	<u>\$ 274,306</u>	<u>\$ 1,293,391</u>	<u>\$ 1,231,202</u>	<u>\$ 336,495</u>
LIABILITIES				
Due to other governments	\$ 274,306	\$ 659,210	\$ 597,021	\$ 336,495
UNIVERSITY MILL - NON LEVY				
ASSETS				
Cash and cash equivalents	\$ 93	\$ 4,009	\$ 3,982	\$ 120
LIABILITIES				
Due to other governments	\$ 93	\$ 4,009	\$ 3,982	\$ 120
TAX INCREMENT DISTRICT UNIVERSITY				
ASSETS				
Cash and cash equivalents	\$ 20,105	\$ 54,396	\$ 73,844	\$ 657
Taxes and assessments receivable	7,198	59,013	56,432	9,779
Total assets	<u>\$ 27,303</u>	<u>\$ 113,409</u>	<u>\$ 130,276</u>	<u>\$ 10,436</u>
LIABILITIES				
Short-term payables	\$ -	\$ 7	\$ 7	\$ -
Due to other governments	27,302	56,836	73,702	10,436
Total liabilities	<u>\$ 27,302</u>	<u>\$ 56,843</u>	<u>\$ 73,709</u>	<u>\$ 10,436</u>
STATE EQUALIZATION AID AV TAX				
ASSETS				
Cash and cash equivalents	\$ 23,301	\$ 4,167,683	\$ 4,154,631	\$ 36,353
Taxes and assessments receivable	1,527,946	4,737,440	4,442,996	1,822,390
Total assets	<u>\$ 1,551,247</u>	<u>\$ 8,905,123</u>	<u>\$ 8,597,627</u>	<u>\$ 1,858,743</u>
LIABILITIES				
Due to other governments	\$ 1,551,247	\$ 4,462,092	\$ 4,154,596	\$ 1,858,743

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
STATE EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 638	\$ 28,261	\$ 28,075	\$ 824
LIABILITIES				
Due to other governments	\$ 638	\$ 28,261	\$ 28,075	\$ 824
ELEMENTARY EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 18,175	\$ 3,506,782	\$ 3,517,947	\$ 7,010
Taxes and assessments receivable	1,236,511	5,238,694	4,995,777	1,479,428
Total assets	\$ 1,254,686	\$ 8,745,476	\$ 8,513,724	\$ 1,486,438
LIABILITIES				
Due to other governments	\$ 1,254,686	\$ 8,745,476	\$ 8,513,724	\$ 1,486,438
ELEMENTARY EQUALIZATION NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 759	\$ 38,407	\$ 38,820	\$ 346
Taxes and assessments receivable	22,733	74	-	22,807
Total assets	\$ 23,492	\$ 38,481	\$ 38,820	\$ 23,153
LIABILITIES				
Due to other governments	\$ 23,492	\$ 38,481	\$ 38,820	\$ 23,153
HIGH SCHOOL EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 12,143	\$ 2,340,011	\$ 2,347,480	\$ 4,674
Taxes and assessments receivable	840,194	2,605,339	2,443,608	1,001,925
Total assets	\$ 852,337	\$ 4,945,350	\$ 4,791,088	\$ 1,006,599
LIABILITIES				
Due to other governments	\$ 852,337	\$ 4,945,350	\$ 4,791,088	\$ 1,006,599
HIGH SCHOOL EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 480	\$ 23,164	\$ 23,413	\$ 231
LIABILITIES				
Due to other governments	\$ 480	\$ 23,164	\$ 23,413	\$ 231
VO-TECH MILLAGE AV TAX				
ASSETS				
Cash and cash equivalents	\$ 4,083	\$ 156,231	\$ 156,658	\$ 3,656
Taxes and assessments receivable	57,465	177,906	166,552	68,819
Total assets	\$ 61,548	\$ 334,137	\$ 323,210	\$ 72,475
LIABILITIES				
Due to other governments	\$ 61,548	\$ 167,332	\$ 156,405	\$ 72,475
VO-TECH - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 24	\$ 1,062	\$ 1,055	\$ 31
LIABILITIES				
Due to other governments	\$ 24	\$ 1,062	\$ 1,055	\$ 31
MONTANA LAND INFORMATION				
ASSETS				
Cash and cash equivalents	\$ 6,466	\$ 70,701	\$ 71,394	\$ 5,773
Short-term receivables	-	8,111	5,429	2,682
Total assets	\$ 6,466	\$ 78,812	\$ 76,823	\$ 8,455
LIABILITIES				
Due to other governments	\$ 6,466	\$ 73,383	\$ 71,394	\$ 8,455

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
ESCHEATED ESTATES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 292,939	\$ 292,939	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 292,939	\$ 292,939	\$ -
Due to other governments	-	146,470	146,470	-
Total liabilities	\$ -	\$ 439,409	\$ 439,409	\$ -
FOREST FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 16,475	\$ 16,475	\$ -
Taxes and assessments receivable	192	17,971	17,929	234
Total assets	\$ 192	\$ 34,446	\$ 34,404	\$ 234
LIABILITIES				
Due to other governments	\$ 192	\$ 18,026	\$ 17,984	\$ 234
SCHOOL DISTRICT #1				
ASSETS				
Cash and cash equivalents	\$ 455,784	\$ 26,563,363	\$ 26,848,433	\$ 170,714
Taxes and assessments receivable	5,852,453	18,352,138	18,448,808	5,755,783
Total assets	\$ 6,308,237	\$ 44,915,501	\$ 45,297,241	\$ 5,926,497
LIABILITIES				
Due to other governments	\$ 6,308,237	\$ 44,915,501	\$ 45,297,241	\$ 5,926,497
SCHOOL DISTRICT #3				
ASSETS				
Cash and cash equivalents	\$ 432,675	\$ 5,732,734	\$ 6,075,398	\$ 90,011
Taxes and assessments receivable	160,391	1,041,388	1,036,520	165,259
Total assets	\$ 593,066	\$ 6,774,122	\$ 7,111,918	\$ 255,270
LIABILITIES				
Due to other governments	\$ 593,066	\$ 6,774,122	\$ 7,111,918	\$ 255,270
SCHOOL DISTRICT #5				
ASSETS				
Cash and cash equivalents	\$ 206,732	\$ 3,997,936	\$ 4,129,891	\$ 74,777
Taxes and assessments receivable	101,362	704,769	693,362	112,769
Total assets	\$ 308,094	\$ 4,702,705	\$ 4,823,253	\$ 187,546
LIABILITIES				
Due to other governments	\$ 308,094	\$ 4,702,705	\$ 4,823,253	\$ 187,546
SCHOOL DISTRICT #29				
ASSETS				
Cash and cash equivalents	\$ 95,317	\$ 3,709,879	\$ 3,750,100	\$ 55,096
Taxes and assessments receivable	935,965	1,729,697	1,620,706	1,044,956
Total assets	\$ 1,031,282	\$ 5,439,576	\$ 5,370,806	\$ 1,100,052
LIABILITIES				
Due to other governments	\$ 1,031,282	\$ 5,439,576	\$ 5,370,806	\$ 1,100,052
SCHOOL DISTRICT #55				
ASSETS				
Cash and cash equivalents	\$ 246,947	\$ 4,502,692	\$ 4,648,616	\$ 101,023
Taxes and assessments receivable	94,192	837,016	835,262	95,946
Total assets	\$ 341,139	\$ 5,339,708	\$ 5,483,878	\$ 196,969
LIABILITIES				
Due to other governments	\$ 341,139	\$ 5,339,708	\$ 5,483,878	\$ 196,969

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
SCHOOL DISTRICT #74				
ASSETS				
Cash and cash equivalents	\$ 102,117	\$ 1,547,664	\$ 1,608,077	\$ 41,704
Taxes and assessments receivable	51,915	450,745	428,716	73,944
Total assets	\$ 154,032	\$ 1,998,409	\$ 2,036,793	\$ 115,648
LIABILITIES				
Due to other governments	\$ 154,032	\$ 1,998,409	\$ 2,036,793	\$ 115,648
SCHOOL DISTRICT #85				
ASSETS				
Cash and cash equivalents	\$ 43,797	\$ 1,084,699	\$ 1,105,760	\$ 22,736
Taxes and assessments receivable	34,131	283,961	284,541	33,551
Total assets	\$ 77,928	\$ 1,368,660	\$ 1,390,301	\$ 56,287
LIABILITIES				
Due to other governments	\$ 77,928	\$ 1,368,660	\$ 1,390,301	\$ 56,287
SCHOOL DISTRICT #95				
ASSETS				
Cash and cash equivalents	\$ 5,424	\$ 139,404	\$ 142,534	\$ 2,294
Taxes and assessments receivable	4,454	82,244	77,792	8,906
Total assets	\$ 9,878	\$ 221,648	\$ 220,326	\$ 11,200
LIABILITIES				
Due to other governments	\$ 9,878	\$ 221,648	\$ 220,326	\$ 11,200
HIGH SCHOOL TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 49,450	\$ 930,544	\$ 956,453	\$ 23,541
Taxes and assessments receivable	206,615	741,007	694,925	252,697
Total assets	\$ 256,065	\$ 1,671,551	\$ 1,651,378	\$ 276,238
LIABILITIES				
Due to other governments	\$ 256,065	\$ 1,671,551	\$ 1,651,378	\$ 276,238
HIGH SCHOOL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 87,184	\$ 2,951,049	\$ 3,011,516	\$ 26,717
Taxes and assessments receivable	496,433	1,698,561	1,591,105	603,889
Total assets	\$ 583,617	\$ 4,649,610	\$ 4,602,621	\$ 630,606
LIABILITIES				
Due to other governments	\$ 583,617	\$ 4,649,610	\$ 4,602,621	\$ 630,606
ELEMENTARY RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 181,879	\$ 5,311,165	\$ 5,437,261	\$ 55,783
Taxes and assessments receivable	895,050	2,967,576	2,783,863	1,078,763
Total assets	\$ 1,076,929	\$ 8,278,741	\$ 8,221,124	\$ 1,134,546
LIABILITIES				
Due to other governments	\$ 1,076,929	\$ 8,278,741	\$ 8,221,124	\$ 1,134,546
SOCCER MILL LEVY				
ASSETS				
Cash and cash equivalents	\$ 1,091	\$ 239,515	\$ 238,973	\$ 1,633
Taxes and assessments receivable	22,263	244,102	240,509	25,856
Total assets	\$ 23,354	\$ 483,617	\$ 479,482	\$ 27,489
LIABILITIES				
Due to other governments	\$ 23,354	\$ 243,052	\$ 238,917	\$ 27,489

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
PERMISSIVE MEDICAL LEVY GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 11,555	\$ 538,872	\$ 546,716	\$ 3,711
Taxes and assessments receivable	43,426	545,140	540,649	47,917
Total assets	<u>\$ 54,981</u>	<u>\$ 1,084,012</u>	<u>\$ 1,087,365</u>	<u>\$ 51,628</u>
LIABILITIES				
Due to other governments	<u>\$ 54,981</u>	<u>\$ 543,185</u>	<u>\$ 546,538</u>	<u>\$ 51,628</u>
CITY OF GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 432,117	\$ 13,964,036	\$ 14,183,386	\$ 212,767
Taxes and assessments receivable	1,178,464	12,879,560	12,919,080	1,138,944
Total assets	<u>\$ 1,610,581</u>	<u>\$ 26,843,596</u>	<u>\$ 27,102,466</u>	<u>\$ 1,351,711</u>
LIABILITIES				
Due to other governments	<u>\$ 1,610,582</u>	<u>\$ 13,916,172</u>	<u>\$ 14,175,043</u>	<u>\$ 1,351,711</u>
GREAT FALLS FIRE BALANCES				
ASSETS				
Cash and cash equivalents	\$ 2,838	\$ 164,348	\$ 165,515	\$ 1,671
Taxes and assessments receivable	13,912	164,690	163,473	15,129
Total assets	<u>\$ 16,750</u>	<u>\$ 329,038</u>	<u>\$ 328,988</u>	<u>\$ 16,800</u>
LIABILITIES				
Due to other governments	<u>\$ 16,750</u>	<u>\$ 165,582</u>	<u>\$ 165,532</u>	<u>\$ 16,800</u>
TOWN OF BELT				
ASSETS				
Cash and cash equivalents	\$ 2,908	\$ 103,687	\$ 104,849	\$ 1,746
Taxes and assessments receivable	17,406	91,607	91,808	17,205
Total assets	<u>\$ 20,314</u>	<u>\$ 195,294</u>	<u>\$ 196,657</u>	<u>\$ 18,951</u>
LIABILITIES				
Due to other governments	<u>\$ 20,314</u>	<u>\$ 103,669</u>	<u>\$ 105,032</u>	<u>\$ 18,951</u>
PERMISSIVE MEDICAL LEVY - CASCADE				
ASSETS				
Cash and cash equivalents	\$ 8	\$ 2,426	\$ 2,434	\$ -
Taxes and assessments receivable	346	1,151	1,363	134
Total assets	<u>\$ 354</u>	<u>\$ 3,577</u>	<u>\$ 3,797</u>	<u>\$ 134</u>
LIABILITIES				
Due to other governments	<u>\$ 354</u>	<u>\$ 1,063</u>	<u>\$ 1,283</u>	<u>\$ 134</u>
TOWN OF CASCADE				
ASSETS				
Cash and cash equivalents	\$ 2,370	\$ 83,813	\$ 84,420	\$ 1,763
Taxes and assessments receivable	31,992	66,332	70,306	28,018
Total assets	<u>\$ 34,362</u>	<u>\$ 150,145</u>	<u>\$ 154,726</u>	<u>\$ 29,781</u>
LIABILITIES				
Due to other governments	<u>\$ 34,363</u>	<u>\$ 79,884</u>	<u>\$ 84,466</u>	<u>\$ 29,781</u>
TOWN OF NEIHART				
ASSETS				
Cash and cash equivalents	\$ 294	\$ 21,537	\$ 21,428	\$ 403
Taxes and assessments receivable	2,462	20,881	20,148	3,195
Total assets	<u>\$ 2,756</u>	<u>\$ 42,418</u>	<u>\$ 41,576</u>	<u>\$ 3,598</u>
LIABILITIES				
Due to other governments	<u>\$ 2,756</u>	<u>\$ 22,270</u>	<u>\$ 21,428</u>	<u>\$ 3,598</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, concluded
AGENCY FUNDS
Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
REFUNDS				
ASSETS				
Cash and cash equivalents	\$ -	\$ 28,754	\$ 27,090	\$ 1,664
Other receivables	10,560	19,138	28,754	944
Total assets	\$ 10,560	\$ 47,892	\$ 55,844	\$ 2,608
LIABILITIES				
Short-term payables	\$ 2,608	\$ 38,275	\$ 38,275	\$ 2,608
Due to other funds	7,952	-	7,952	-
Total liabilities	\$ 10,560	\$ 38,275	\$ 46,227	\$ 2,608
INTEREST INVESTMENT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,011,121	\$ 2,011,121	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 2,011,121	\$ 2,011,121	\$ -
ENTITLEMENT LEVY CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,583,585	\$ 1,583,585	\$ -
Taxes and assessments receivable	364,489	1,273,397	1,192,567	445,319
Total assets	\$ 364,489	\$ 2,856,982	\$ 2,776,152	\$ 445,319
LIABILITIES				
Short-term payables	\$ 371,884	\$ 1,653,336	\$ 1,573,981	\$ 451,239
Due to other governments	(7,395)	2,738	1,263	(5,920)
Total liabilities	\$ 364,489	\$ 1,656,074	\$ 1,575,244	\$ 445,319
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 6,793,482	\$ 122,653,409	\$ 125,642,804	\$ 3,804,078
Taxes and assessments receivable	14,904,662	62,459,045	61,167,130	16,196,576
Other receivables	183,447	27,249	66,533	144,163
Tax deed land	106,818	-	72,706	34,112
Total assets	\$ 21,988,409	\$ 185,139,703	\$ 186,949,173	\$ 20,178,929
LIABILITIES				
Short-term payables	\$ 3,441,198	\$ 31,259,620	\$ 31,634,254	\$ 3,066,564
Due to other funds	7,955	-	7,952	-
Due to other governments	18,539,256	132,630,168	134,057,059	17,112,365
Total liabilities	\$ 21,988,409	\$ 163,889,788	\$ 165,699,265	\$ 20,178,929

(concluded)

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)
JUNE 30, 2007 and 2006

	2007	2006
Governmental funds capital assets:		
Land	\$ 641,254	\$ 176,120
Land easements	3,198,284	3,198,284
Buildings	20,883,847	20,263,847
Improvements other than buildings	184,385	167,350
Machinery and equipment	7,309,040	6,623,102
Infrastructure	20,808,907	20,299,050
Total general fixed assets	\$ 53,025,717	\$ 50,727,753
Investments in governmental funds capital assets by source:		
General fund	\$ 32,353,824	\$ 30,293,460
Special revenue funds	19,764,168	19,676,567
Capital projects funds	666,573	666,573
Donations	241,152	91,152
Total investment in general fixed assets	\$ 53,025,717	\$ 50,727,752

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
JUNE 30, 2007

Function and Activity	Land	Land Easements	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Total
GENERAL GOVERNMENT							
Legislative and administrative services	\$ 92,500	\$ -	\$ 1,687,331	\$ 23,691	\$ 12,499	\$ -	\$ 1,816,021
Judicial services	-	-	781,442	11,100	69,632	-	862,174
Financial	-	-	-	-	141,028	-	141,028
Records administration	-	-	-	-	166,397	-	166,397
Legal services	-	-	139,100	-	14,957	-	154,057
Elections	-	-	-	-	150,000	-	150,000
Facilities administration	175,134	-	88,849	-	29,033	-	293,016
Total general government	<u>267,634</u>	<u>-</u>	<u>2,696,722</u>	<u>34,791</u>	<u>583,546</u>	<u>-</u>	<u>3,582,693</u>
PUBLIC SAFETY							
Law enforcement services	37,120	-	15,933,128	65,564	1,313,725	-	17,349,537
Detention and correction services	-	-	1,610,481	-	181,296	-	1,791,777
Protective inspections	-	-	-	-	6,400	-	6,400
Other emergency medical services	-	-	-	-	71,369	-	71,369
Total public safety	<u>37,120</u>	<u>-</u>	<u>17,543,609</u>	<u>65,564</u>	<u>1,572,790</u>	<u>-</u>	<u>19,219,083</u>
PUBLIC WORKS							
Road	-	3,198,284	166,985	20,220	3,954,394	20,808,907	28,148,790
Solid waste services	-	-	-	-	13,817	-	13,817
Weed control	-	-	136,451	-	88,027	-	224,478
Total public works	<u>-</u>	<u>3,198,284</u>	<u>303,436</u>	<u>20,220</u>	<u>4,056,238</u>	<u>20,808,907</u>	<u>28,387,085</u>
PUBLIC HEALTH							
Public health services	-	-	-	-	201,285	-	201,285
Clinic services	-	-	-	5,987	21,229	-	27,216
Insect and pest control	26,500	-	168,869	42,823	413,941	-	652,133
Total public health	<u>26,500</u>	<u>-</u>	<u>168,869</u>	<u>48,810</u>	<u>636,455</u>	<u>-</u>	<u>880,634</u>
SOCIAL AND ECONOMIC SERVICES							
Aging services	310,000	-	171,211	15,000	388,845	-	885,056
Extension services	-	-	-	-	30,739	-	30,739
Total social and economic services	<u>310,000</u>	<u>-</u>	<u>171,211</u>	<u>15,000</u>	<u>419,584</u>	<u>-</u>	<u>915,795</u>
HOUSING AND COMMUNITY DEVELOPMENT							
Community development	-	-	-	-	40,427	-	40,427
CONSERVATION OF NATURAL RESOURCES							
Air quality control	-	-	-	-	-	-	-
Total general fixed assets	<u>\$ 641,254</u>	<u>\$ 3,198,284</u>	<u>\$ 20,883,847</u>	<u>\$ 184,385</u>	<u>\$ 7,309,040</u>	<u>\$ 20,808,907</u>	<u>\$ 53,025,717</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (1)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

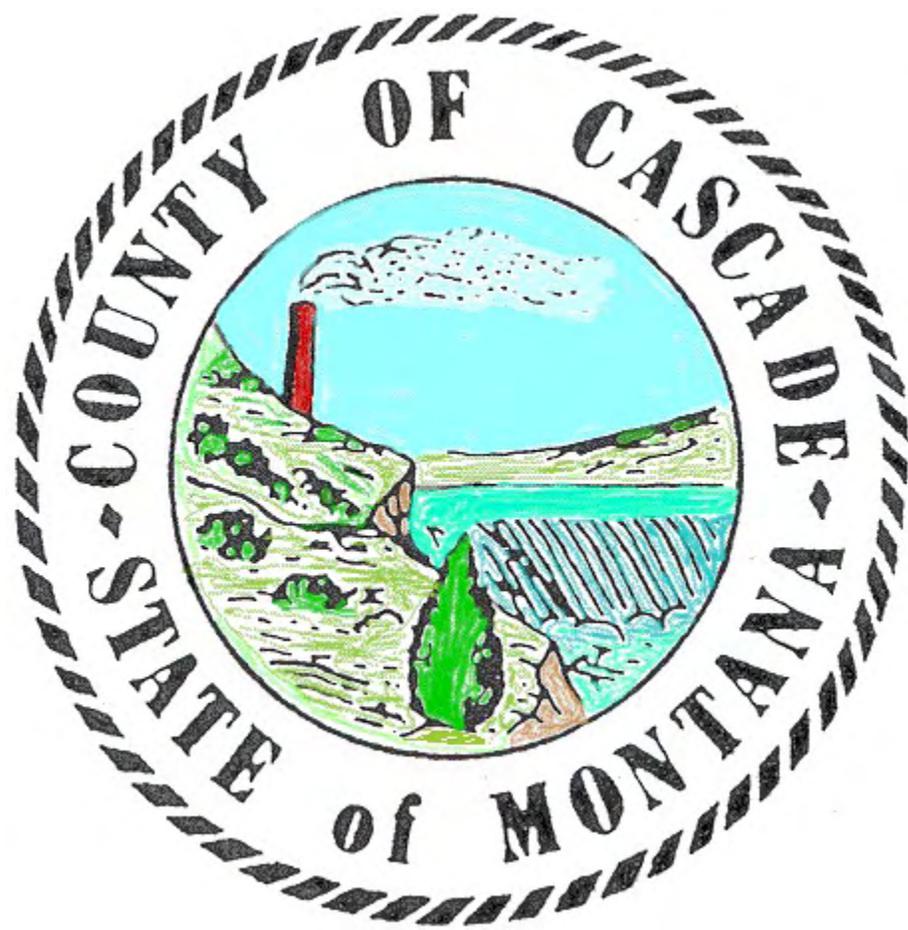
	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	July 1, 2006	Additions	Deductions	June 30, 2007
GENERAL GOVERNMENT				
Legislative and administrative services	\$ 1,256,021	\$ 560,000	\$ -	\$ 1,816,021
Judicial services	869,325	-	7,151	862,174
Financial	141,028	-	-	141,028
Records administration	191,741	11,736	37,080	166,397
Elections	-	150,000	-	150,000
Legal services	139,872	14,185	-	154,057
Facilities administration	117,882	175,134	-	293,016
Total general government	<u>2,715,869</u>	<u>911,055</u>	<u>44,231</u>	<u>3,582,693</u>
PUBLIC SAFETY				
Law enforcement services	17,109,492	489,187	249,142	17,349,537
Detention and correction services	1,772,795	18,982	-	1,791,777
Protective inspections	6,400	-	-	6,400
Other emergency medical services	71,369	-	-	71,369
Total public safety	<u>18,960,056</u>	<u>508,169</u>	<u>249,142</u>	<u>19,219,083</u>
PUBLIC WORKS				
Road	27,406,804	741,986	-	28,148,790
Solid waste services	13,817	-	-	13,817
Weed control	212,477	12,001	-	224,478
Total public works	<u>27,633,098</u>	<u>753,987</u>	<u>-</u>	<u>28,387,085</u>
PUBLIC HEALTH				
Public health services	217,730	-	16,445	201,285
Clinic services	27,216	-	-	27,216
Insect and pest control	603,642	67,805	19,314	652,133
Total public health	<u>848,588</u>	<u>67,805</u>	<u>35,759</u>	<u>880,634</u>
SOCIAL AND ECONOMIC SERVICES				
Aging services	528,156	365,000	8,100	885,056
Extension services	30,739	-	-	30,739
Total social and economic services	<u>558,895</u>	<u>365,000</u>	<u>8,100</u>	<u>915,795</u>
HOUSING AND COMMUNITY DEVELOPMENT				
Community development	6,100	34,327	-	40,427
Total general fixed assets	<u>\$ 50,722,606</u>	<u>\$ 2,640,343</u>	<u>\$ 337,232</u>	<u>\$ 53,025,717</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

STATISTICAL



SECTION



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

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities					
Invested in capital assets, net of related debt	\$ 12,362,924	\$ 11,980,158	\$ 14,014,257	\$ 13,905,127	\$ 21,013,216
Restricted	695,245	1,147,573	8,770,724	8,885,414	6,159,168
Unrestricted	12,059,887	14,630,817	6,729,400	7,137,660	6,915,827
Total governmental activities net assets	\$ 25,118,056	\$ 27,758,548	\$ 29,514,381	\$ 29,928,201	\$ 34,088,211
Business-type activities					
Invested in capital assets, net of related debt	\$ 9,182,747	\$ 8,735,413	\$ 8,825,467	\$ 8,738,006	\$ 8,527,192
Restricted	159,115	159,115	-	-	
Unrestricted	232,125	290,940	228,939	(133,054)	(9,570)
Total business-type activities net assets	\$9,573,987	\$9,185,468	\$9,054,406	\$8,604,952	\$ 8,517,622
Primary government					
Invested in capital assets, net of related debt	\$ 21,545,671	\$ 20,715,571	\$ 22,839,724	\$ 22,643,133	\$ 26,355,408
Restricted	854,360	1,306,688	8,770,724	8,885,414	6,159,168
Unrestricted	12,292,012	14,921,757	6,958,339	7,004,606	10,091,257
Total primary government net assets	\$34,692,043	\$36,944,016	\$38,568,787	\$38,533,153	\$ 42,605,833

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

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses					
Governmental activities:					
General government	\$ 6,020,636	\$ 5,902,286	\$ 6,692,050	\$ 6,206,856	\$ 5,717,749
Public safety	8,263,448	8,475,107	9,257,363	11,049,302	11,498,195
Public works	2,660,177	3,044,372	3,893,224	4,300,928	3,773,150
Public health	3,718,394	3,981,286	4,018,923	4,393,730	4,691,216
Social and economic services	1,851,928	1,821,099	1,813,239	2,029,118	2,130,051
Culture and recreation	554,713	464,432	455,192	449,212	472,633
Housing and community development	133,284	215,894	146,645	169,507	213,676
Conservation of natural resources	41,889	36,539	39,300	40,334	41,541
Miscellaneous	491,234	300,473	330,154	308,008	297,104
Interest on long-term debt	774,017	731,594	692,947	559,394	452,952
Total governmental activities expenses	<u>24,509,720</u>	<u>24,973,082</u>	<u>27,339,037</u>	<u>29,506,389</u>	<u>29,288,267</u>
Business-type activities:					
Montana ExpoPark	541,975	3,431,450	3,727,867	4,241,001	4,169,841
Solid Waste	1,264,564	513,105	535,224	602,413	621,729
Water Operating	-	-	41,318	41,057	47,150
Total business-type activities expenses	<u>1,806,539</u>	<u>3,944,555</u>	<u>4,304,409</u>	<u>4,884,471</u>	<u>4,838,720</u>
Total primary government expenses	<u>\$ 26,316,259</u>	<u>\$ 28,917,637</u>	<u>\$ 31,643,446</u>	<u>\$ 34,390,860</u>	<u>\$ 34,126,987</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 1,967,255	\$ 1,273,134	\$ 1,739,886	\$ 2,205,400	\$ 1,364,390
Public safety	4,587,539	5,346,980	5,015,127	5,386,434	5,379,239
Other activities	1,668,992	1,614,906	1,700,972	1,548,826	1,651,321
Operating grants and contributions	3,065,373	3,988,386	5,057,000	5,238,763	4,646,567
Capital grants and contributions	59,776	14,559	350,930	187,776	-
Total governmental activities program revenue	<u>11,348,935</u>	<u>12,237,965</u>	<u>13,863,915</u>	<u>14,567,199</u>	<u>13,041,517</u>
Business-type activities:					
Charges for services:					
Montana ExpoPark	397,755	2,131,573	2,372,768	2,565,013	2,800,188
Solid Waste	467,013	591,176	511,325	479,519	532,013
Water Operating	-	-	49,901	50,974	51,839
Total business-type activities program revenues	<u>864,768</u>	<u>2,722,749</u>	<u>2,933,994</u>	<u>3,095,506</u>	<u>3,384,040</u>
Total primary government program revenues	<u>\$ 12,213,703</u>	<u>\$ 14,960,714</u>	<u>\$ 16,797,909</u>	<u>\$ 17,662,705</u>	<u>\$ 16,425,557</u>
Net (expense)/revenue					
Governmental activities	\$ (13,160,785)	\$ (12,735,117)	\$ (13,475,122)	\$ (14,939,190)	\$ (16,246,750)
Business-type activities	(941,771)	(1,221,806)	(1,370,415)	(1,788,965)	(1,454,680)
Total primary government net expense	<u>\$ (14,102,556)</u>	<u>\$ (13,956,923)</u>	<u>\$ (14,845,537)</u>	<u>\$ (16,728,155)</u>	<u>\$ (17,701,430)</u>

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

	Fiscal Year				
	2003	2004	2005	2006	2007
General Revenues and other Changes in Net Assets					
Governmental activities:					
Property taxes	\$ 12,485,133	\$ 14,393,031	\$ 14,697,398	\$ 14,639,702	\$ 19,609,437
Licenses and permits	118,440	-	-		
Intergovernmental	500,784	1,120,614	774,147	600,416	513,486
Investment earnings	259,047	131,616	337,320	617,448	826,626
Miscellaneous	574,446	559,905	622,346	826,409	814,500
Transfers	(9,939,813)	(829,557)	(1,225,887)	(1,330,970)	(1,357,289)
Total governmental activities	<u>3,998,037</u>	<u>15,375,609</u>	<u>15,205,324</u>	<u>15,353,005</u>	<u>20,406,760</u>
Business-type activities:					
Investment earnings	2,829	3,730	13,466	8,523	9,505
Gain on sale of assets	-	-	-	18	556
Transfers	9,939,813	829,557	1,225,887	1,330,970	1,357,289
Total business-type activities	<u>9,942,642</u>	<u>833,287</u>	<u>1,239,353</u>	<u>1,339,511</u>	<u>1,367,350</u>
Total primary government	<u>\$ 13,940,679</u>	<u>\$ 16,208,896</u>	<u>\$ 16,444,677</u>	<u>\$ 16,692,516</u>	<u>\$ 21,774,110</u>
Change in Net Assets					
Governmental activities	\$ (9,162,748)	\$ 2,640,492	\$ 1,730,202	\$ 413,815	\$ 4,160,010
Business-type activities	9,000,871	(388,519)	(131,062)	(449,454)	(87,330)
Total primary government	<u>\$ (161,877)</u>	<u>\$ 2,251,973</u>	<u>\$ 1,599,140</u>	<u>\$ (35,639)</u>	<u>\$ 4,072,680</u>

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

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	<u>2,004,223</u>	<u>1,929,643</u>	<u>2,035,571</u>	<u>2,640,920</u>	<u>2,902,786</u>	<u>2,445,623</u>	<u>4,128,239</u>	<u>3,891,536</u>	<u>3,413,087</u>	<u>3,313,091</u>
Total General Fund	<u>\$ 2,004,223</u>	<u>\$ 1,929,643</u>	<u>\$ 2,035,571</u>	<u>\$ 2,640,920</u>	<u>\$ 2,902,786</u>	<u>\$ 2,445,623</u>	<u>\$ 4,128,239</u>	<u>\$ 3,891,536</u>	<u>\$ 3,413,087</u>	<u>\$ 3,313,091</u>
All other governmental funds										
Reserved										
Special revenue funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,429,872	\$ 6,240,891	\$ 3,964,440
Debt service funds	-	-	1,254,976	1,099,565	849,703	660,779	1,097,448	522,217	614,746	277,742
Capital projects funds	244,700	14,292	14,292	14,957	14,957	14,957	15,671	818,635	2,029,777	1,212,484
Unreserved, reported in:										
Special revenue funds	4,874,077	6,485,299	7,058,492	8,129,199	8,462,086	8,189,647	7,689,967	-	-	-
Debt service funds	1,566,626	1,311,084	-	-	-	-	-	-	-	-
Capital projects funds	<u>855,042</u>	<u>996,087</u>	<u>1,177,241</u>	<u>1,338,113</u>	<u>1,184,710</u>	<u>907,111</u>	<u>1,043,589</u>	-	-	-
Total all other governmental funds	<u>\$ 7,540,445</u>	<u>\$ 8,806,762</u>	<u>\$ 9,505,001</u>	<u>\$ 10,581,834</u>	<u>\$ 10,511,456</u>	<u>\$ 9,772,494</u>	<u>\$ 9,846,675</u>	<u>\$ 8,770,724</u>	<u>\$ 8,885,414</u>	<u>\$ 5,454,666</u>

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

Revenues	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Taxes and Special Assessments	\$ 12,301,758	\$ 11,192,983	\$ 11,627,899	\$ 13,029,180	\$ 13,085,293	\$ 12,512,335	\$ 14,793,200	\$ 14,498,144	\$ 15,028,040	\$ 16,326,990
Licenses and permits	790,600	784,261	822,229	725,870	85,327	118,440	98,986	114,237	112,355	105,429
Intergovernmental	5,437,632	5,219,694	5,153,175	5,938,832	6,748,412	5,365,248	6,059,213	7,340,286	7,279,444	5,669,855
Charges for services	3,205,292	5,384,031	5,328,151	5,780,287	6,245,167	6,020,108	6,443,671	6,390,211	6,917,106	7,029,477
Fines	446,230	491,336	474,079	558,223	553,976	454,054	445,686	500,217	519,944	503,103
Investment earnings	899,646	560,266	840,835	1,311,032	718,010	259,047	120,352	298,344	516,215	679,334
Miscellaneous	327,182	595,103	615,419	636,623	678,872	542,768	559,905	654,797	826,409	815,700
Internal Services	-	-	-	-	-	-	49,439	6,738	36,872	40,648
Total revenues	<u>23,408,340</u>	<u>24,227,674</u>	<u>24,861,787</u>	<u>27,980,047</u>	<u>28,115,057</u>	<u>25,272,000</u>	<u>28,570,452</u>	<u>29,802,974</u>	<u>31,236,385</u>	<u>31,170,536</u>
Expenditures										
General government	4,822,262	5,014,376	5,242,316	5,537,231	6,354,606	5,714,763	5,819,366	6,823,164	6,178,150	5,467,946
Public Safety	5,955,357	7,163,652	8,003,515	9,052,295	9,176,711	7,818,384	7,965,283	8,966,574	10,649,169	10,820,964
Public Works	2,413,524	2,414,602	2,509,416	2,521,693	2,549,109	2,571,441	2,693,303	3,540,694	3,923,900	3,705,482
Public Health	2,697,636	2,832,272	2,894,306	3,171,176	3,292,700	3,683,980	3,914,142	4,037,354	4,366,466	4,548,407
Social and Economic Services	1,225,708	1,230,388	1,366,670	1,538,114	1,778,893	1,844,440	1,791,179	1,829,921	2,006,018	2,059,111
Culture and Recreation	882,453	947,904	950,182	975,455	1,020,226	559,248	464,395	456,482	448,690	470,388
Housing and Community Development	114,792	128,719	115,799	121,249	135,926	133,084	215,353	149,547	170,999	209,640
Conservation of Natural Resources	31,114	34,969	32,311	37,366	33,740	42,189	36,449	40,524	40,745	40,829
Micellaneous	301,398	479,077	340,370	354,671	384,835	495,454	300,511	329,851	307,231	296,270
Capital Outlay	6,146,690	836,196	2,446,106	863,056	1,249,597	1,013,302	673,982	1,303,344	643,296	1,771,017
Debt Service	3,164,786	1,961,836	-	-	-	-	-	-	-	-
Principal	-	-	1,165,113	1,171,182	1,176,493	1,118,084	2,065,892	1,633,721	1,264,889	2,712,577
Interest	-	-	986,694	980,081	734,733	755,096	714,929	665,367	472,174	436,828
Total expenditures	<u>27,755,720</u>	<u>23,043,991</u>	<u>26,052,798</u>	<u>26,323,569</u>	<u>27,887,569</u>	<u>25,749,465</u>	<u>26,654,784</u>	<u>29,776,543</u>	<u>30,471,727</u>	<u>32,539,459</u>
Excess of revenues over (under) expenditures	<u>(4,347,380)</u>	<u>1,183,683</u>	<u>(1,191,011)</u>	<u>1,656,478</u>	<u>227,488</u>	<u>(477,465)</u>	<u>1,915,668</u>	<u>26,431</u>	<u>764,658</u>	<u>(1,368,923)</u>
Other financing sources (uses)										
Transfers in	2,476,934	2,086,337	2,177,233	1,630,821	1,604,861	2,320,875	2,333,902	2,839,940	5,314,889	4,570,169
Transfers out	(2,476,934)	(2,140,432)	(2,211,959)	(1,691,069)	(1,759,083)	(3,118,265)	(3,429,172)	(4,215,826)	(6,691,511)	(6,028,767)
Bond Proceeds	-	-	64,000	-	-	-	-	-	-	-
Proceeds from refunding bonds	-	-	-	-	5,855,000	-	-	-	6,410,000	-
Payments to refunded bond escrow agent	-	-	-	-	(6,128,538)	-	-	-	(6,489,473)	-
Proceeds from Loans / Capital leases	112,918	25,840	1,913,086	89,699	424,000	36,350	935,357	-	318,332	-
Sale of capital assets	18,368	28,969	56,547	2,659	1,743	42,381	1,042	11,170	9,341	1,279
Total other financing sources (uses)	<u>131,286</u>	<u>714</u>	<u>1,998,907</u>	<u>32,110</u>	<u>(2,017)</u>	<u>(718,659)</u>	<u>(158,871)</u>	<u>(1,364,716)</u>	<u>(1,128,422)</u>	<u>(1,457,319)</u>
Net change in fund balances	<u>\$ (4,216,094)</u>	<u>\$ 1,184,397</u>	<u>\$ 807,896</u>	<u>\$ 1,688,588</u>	<u>\$ 225,471</u>	<u>\$ (1,196,124)</u>	<u>\$ 1,756,797</u>	<u>\$ (1,338,285)</u>	<u>\$ (363,764)</u>	<u>\$ (2,826,242)</u>
Debt service as a percentage of noncapital expenditures	14.65%	8.83%	10.03%	9.23%	7.73%	8.19%	11.99%	8.78%	6.18%	11.40%

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

Fiscal Year Ended June 30	Real Property		Personal Property		Mobile Homes		Total Property	
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value
2003	\$ 2,738,384,249	\$ 102,803,614	\$ 98,746,451	\$ 2,976,526	\$ 34,686,245	\$ 1,046,144	\$ 2,871,816,945	\$ 106,826,284
2004	2,935,907,719	104,728,838	98,109,811	2,951,773	35,695,210	989,783	3,069,712,740	108,670,394
2005	3,034,196,304	108,765,446	95,855,490	2,876,333	36,791,905	966,354	3,166,843,699	112,608,133
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
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

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

Cascade County				Overlapping Governments											
Fiscal Year	Operating Mills	Debt Service Mills	Total County Mills	City of Belt	Town of Cascade	Town of Neihart	City of Great Falls	Transit District	Great Falls School District	Cascade School District	Stockett School District	Belt School District	Sun River Valley School District	Vaughn School District	Ulm School District
1999	90.30	7.69	97.99	139.00	80.00	63.10	88.79	10.25	170.02	112.10	209.84	145.99	243.66	247.18	132.11
2000	92.49	10.06	102.55	112.92	84.86	63.41	92.77	10.97	169.13	105.65	193.69	154.02	246.53	249.32	172.51
2001	110.44	11.68	122.12	166.65	87.44	65.99	108.12	12.68	164.81	178.33	215.54	150.81	258.34	252.28	209.94
2002	116.86	12.00	128.86	146.50	88.20	67.93	111.32	13.31	183.54	153.31	325.02	178.15	303.49	295.99	253.23
2003	116.79	15.80	132.59	166.00	90.26	70.01	119.00	13.76	195.25	209.62	348.26	186.76	320.35	317.97	290.48
2004	125.37	19.28	144.65	166.00	91.21	77.89	124.33	14.07	208.17	223.89	372.39	205.49	322.49	359.09	302.20
2005	124.73	15.94	140.67	183.00	96.98	139.01	131.64	14.76	209.51	228.73	346.84	211.55	309.90	336.35	281.68
2006	130.46	12.95	143.41	185.00	105.90	77.89	138.27	15.06	199.47	216.99	372.40	201.63	314.61	349.23	248.78
2007	137.93	10.25	148.18	189.00	106.33	81.01	140.94	15.80	188.23	227.85	368.06	213.03	321.88	336.19	258.03

Overlapping Governments											Total Mills
Fiscal Year	Deep Creek School District	Rural Fire Control 16 Districts	Belt Rural Fire	Black Eagle Fire #1 District	Black Eagle Sewer District #24	Sun River Cemetery	Soil and Water Conservation	West Great Falls Flood Control	State	Total Mills	
1998	87.02	52.90	9.76	7.01	3.00	2.24	1.50	-	141.12	2,004.99	
1999	93.22	52.90	9.76	7.01	3.00	2.24	1.50	27.90	143.00	2,080.56	
2000	86.03	58.26	6.53	2.47	32.21	2.28	1.32	30.70	146.33	2,124.46	
2001	102.78	63.78	6.87	3.24	32.21	2.38	1.66	30.80	142.93	2,379.70	
2002	95.81	62.99	7.43	3.66	38.07	2.50	1.87	30.62	157.10	2,648.90	
2003	141.02	63.50	8.05	3.89	44.99	2.55	1.94	28.51	143.82	2,898.58	
2004	147.70	66.10	8.54	4.33	40.37	2.82	2.01	27.46	147.46	3,058.66	
2005	150.43	68.88	8.71	13.00	42.98	2.89	1.81	27.41	149.41	3,096.14	
2006	140.38	71.19	8.82	13.27	40.03	2.40	1.92	26.79	148.03	3,021.47	
2007	138.29	72.52	9.40	13.54	39.42	3.16	2.06	26.21	148.18	3,047.31	

**CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
June 30, 2007**

Taxpayer	2007			1998		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
PP&L Montana LLC	9,867,593	1	8.71%			
Montana Power				11,336,805	1	9.85%
U.S. West Communications				4,472,398	2	
Northwestern Energy LLC	8,068,110	2	7.12%			
Qwest Corporation	2,440,727	3	2.15%			
Burlington Northern Santa Fe Railroad	1,285,904	4	1.14%	2,079,538	3	1.81%
Cenex-Crude Gathering System				1,231,552	4	1.07%
Front Range Pipeline LLC	687,147	10	0.61%			
Montana Refining Co.	658,914	7	0.58%	853,809	6	0.74%
Great Falls Gas	760,727	5	0.67%			
Macerich Partnership LP	652,650	8	0.58%	1,092,721	5	0.95%
Tri-Touch America				854,844	7	0.74%
McElroy & Associates				665,802	8	0.58%
Conoco Pipe Line Co.				443,238	9	0.38%
General Mills Inc.	646,378	9	0.57%	395,083	10	0.34%
City of Great Falls	695,000	6	0.61%			
Totals	<u>\$ 25,763,150</u>		<u>22.74%</u>	<u>\$ 23,425,790</u>		<u>20.35%</u>
Total Taxable Value	<u>\$ 113,278,901</u>			<u>\$ 115,128,434</u>		

**CASCADE COUNTY, MONTANA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1998	9,614,330	9,256,946	96.28%	311,163	9,568,109	99.52%
1999	8,612,283	8,570,893	99.52%	(1,268)	8,569,625	99.50%
2000	9,847,458	9,610,748	97.60%	232,954	9,843,702	99.96%
2001	10,924,573	10,322,697	94.49%	540,372	10,863,069	99.44%
2002	10,636,367	10,077,067	94.74%	544,208	10,621,275	99.86%
2003	12,057,842	10,240,111	84.92%	1,796,710	12,036,821	99.83%
2004	12,590,680	11,168,265	88.70%	1,331,146	12,499,411	99.28%
2005	12,754,800	11,177,520	87.63%	1,111,455	12,288,975	96.35%
2006	13,434,799	12,382,065	92.16%	-	12,382,065	92.16%
2007	15,876,505	15,475,146	97.47%	-	15,475,146	97.47%

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

<u>Fiscal Year</u>	<u>Governmental Activities</u>				<u>Business-Type</u> <u>Activities</u>	<u>Total Primary</u> <u>Government</u>	<u>Percentage of</u> <u>Personal Income</u>	<u>Per Capita</u>
	<u>General</u> <u>Obligation Bonds</u>	<u>Special</u> <u>Assessment</u> <u>Bonds</u>	<u>Loans</u>	<u>Capital Leases</u>	<u>Loans</u>			
1998	16,070,000	1,940,000	477,912	400,737	-	18,888,649	1.01%	239
1999	15,450,000	1,820,000	271,533	294,924	-	17,836,457	0.93%	228
2000	14,785,000	1,804,000	195,975	13,360,089	-	30,145,064	1.52%	375
2001	14,090,000	1,487,905	141,330	1,307,695	-	17,026,930	0.82%	214
2002	13,420,000	1,319,130	526,413	1,178,227	-	16,443,770	0.78%	207
2003	12,600,000	1,174,157	504,909	1,053,614	500,919	15,833,599	0.72%	199
2004	11,750,000	1,075,787	1,327,628	32,816	449,968	14,636,199	N/A	183
2005	10,865,000	901,184	776,649	28,606	-	12,571,439	N/A	158
2006	10,005,000	761,266	971,148	13,463	-	11,750,877	N/A	148
2007	8,420,000	852,121	388,870	16,446	-	9,677,437	N/A	122

N/A - Information is not currently available.

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

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
1998	16,070,000	983,285	15,086,715	13.10%	191
1999	15,450,000	674,119	14,775,881	12.59%	189
2000	14,785,000	533,625	14,251,375	12.43%	177
2001	14,090,000	553,758	13,536,242	12.44%	170
2002	13,420,000	444,936	12,975,064	11.85%	163
2003	12,600,000	126,667	12,473,333	11.37%	157
2004	11,750,000	474,798	11,275,202	10.58%	142
2005	10,865,000	216,711	10,648,289	9.36%	133
2006	10,005,000	261,359	9,743,641	8.60%	122
2007	8,420,000	261,359	8,158,641	7.20%	103

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

	Fiscal Year									
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt Limit	\$ 26,990,447	\$ 26,380,140	\$ 26,380,140	\$ 44,991,274	\$ 46,998,407	\$ 41,789,049	\$ 40,074,760	\$ 45,349,635	\$ 44,640,249	\$ 49,414,166
Total debt applicable to limit	<u>19,503,387</u>	<u>17,926,449</u>	<u>18,191,085</u>	<u>18,640,914</u>	<u>18,097,912</u>	<u>17,198,157</u>	<u>16,226,277</u>	<u>13,299,848</u>	<u>11,750,877</u>	<u>10,445,039</u>
Legal debt margin	<u>\$ 7,487,060</u>	<u>\$ 8,453,691</u>	<u>\$ 8,189,055</u>	<u>\$ 26,350,360</u>	<u>\$ 28,900,495</u>	<u>\$ 24,590,892</u>	<u>\$ 23,848,483</u>	<u>\$ 32,049,787</u>	<u>\$ 32,889,372</u>	<u>\$ 38,969,127</u>
Total debt applicable to the limit as a percentage of debt limit	72.26%	67.95%	68.96%	41.43%	38.51%	41.15%	40.49%	29.33%	26.32%	21.14%

In FY2001 the Montana Legislature changed the calculation of the debt limitation for local governments. This is why in FY2001 the County has larger debt limitation.

Legal Debt Margin Calculation for Fiscal Year 2007

Total assessed value	\$3,529,583,276
Debt limit (1.4% of total assessed value)	49,414,166
Debt applicable to limit:	
General obligation bonds	8,985,000
Other Indebtness	<u>1,460,039</u>
Total net debt applicable to limit	<u>10,445,039</u>
Legal debt margin	<u>\$ 38,969,127</u>

CASCADE COUNTY, MONTANA
ASSESSMENTS AND COLLECTIONS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected (1)</u>
1998	236,263	237,153
1999	223,802	232,099
2000	214,668	219,464
2001	198,842	188,110
2002	197,431	197,872
2003	191,110	194,432
2004	180,934	192,351
2005	180,934	192,351
2006	198,969	199,282
2007	171,122	177,696

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

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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
1998	78,983	1,863,494	23,721	34.8	15,375	5.5%
1999	78,282	1,915,008	24,463	*	15,215	5.3%
2000	80,357	1,977,742	24,661	36.7	14,586	5.0%
2001	79,644	2,071,992	26,016	*	14,296	4.5%
2002	79,389	2,112,966	26,546	*	13,902	4.3%
2003	79,561	2,195,749	27,523	*	13,498	4.6%
2004	79,849	2,334,066	29,231	*	13,287	4.3%
2005	79,569	2,436,097	29,015	*	12,436	4.2%
2006	79,385	2,898,861	30,688	39.4	12,354	3.7%
2007	79,385	*	*	*	12,003	2.7%

* - information not available

**CASCADE COUNTY, MONTANA
PRINCIPAL EMPLOYERS
JUNE 30, 2007 and TEN YEARS AGO**

Employer	2007			1998		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Malmstrom Air Force Base	4,078	1	10.48%	4,116	1	11.52%
Benefis Health Care Center	2,400	2	6.17%	1,300	3	3.64%
Great Falls Public School System	1,613	3	4.14%	1,814	2	5.08%
Montana Air National Guard	1,100	4	2.83%	1,034	4	2.89%
Benefis West				905	5	2.53%
Great Falls Clinic	773	5	1.99%	318	9	0.89%
N.E.W.	700	6	1.80%			
Cascade County	500	8	1.28%	375	8	1.05%
City of Great Falls	469	9	1.21%	522	6	1.46%
Buttrey Food and Drug				450	7	1.26%
Wal-Mart	550	7	1.41%			
Sletten Construction				300	10	0.84%
Albertson's	280	10	0.72%			
Total County Employment	38,916			35,737		

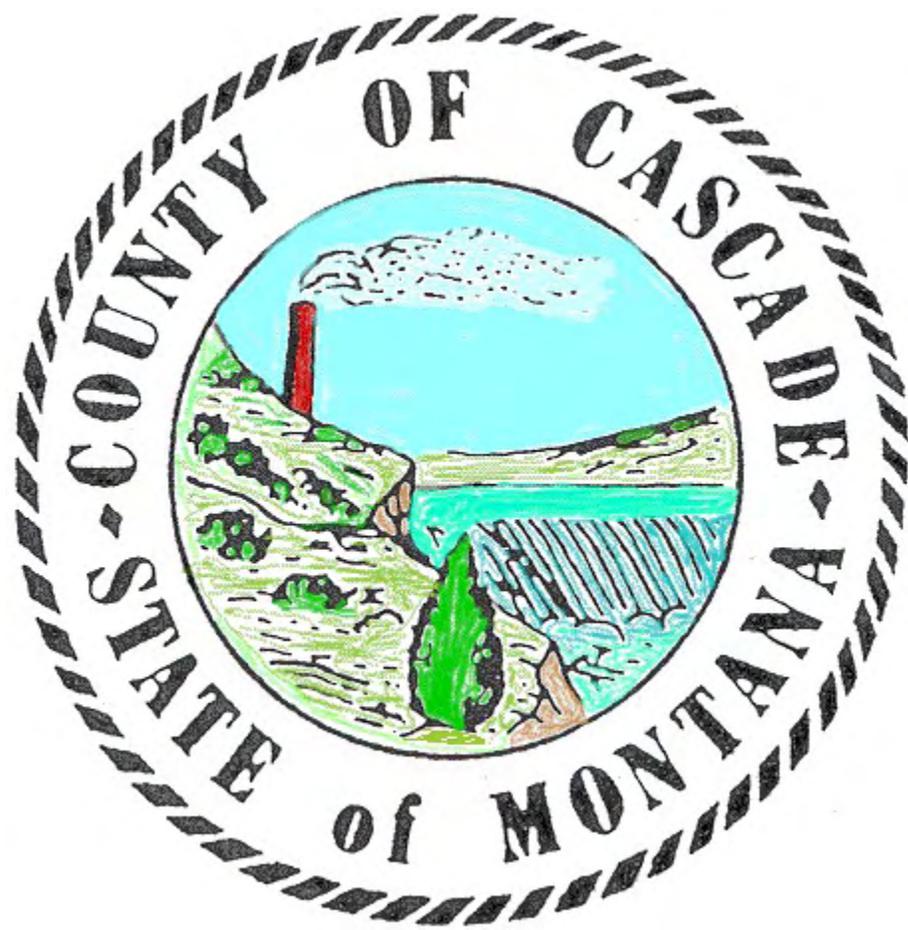
CASCADE COUNTY, MONTANA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	Full-time Equivalent Employees as of June 30									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General government	119	111	118	117	96	100	103	104	103	100
Public Safety	164	176	180	176	158	159	156	183	185	181
Public Works	55	60	52	64	66	65	63	66	85	80
Public Health	57	56	55	59	67	76	69	73	82	82
Social and economic services	36	42	41	42	46	43	45	45	42	45
Housing and community development	7	8	5	80	6	10	10	13	12	11
Conservation of natural resources	4	3	2	2	2	2	2	4	4	4
Miscellaneous	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	<u><u>444</u></u>	<u><u>458</u></u>	<u><u>455</u></u>	<u><u>542</u></u>	<u><u>443</u></u>	<u><u>457</u></u>	<u><u>450</u></u>	<u><u>490</u></u>	<u><u>515</u></u>	<u><u>505</u></u>

SINGLE AUDIT



SECTION





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

Certified Public Accountants and Business Advisors

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

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2007, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated December 26, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Cascade County, Montana's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Cascade County, Montana's financial statements that is more than inconsequential will not be prevented or detected by Cascade County, Montana's internal control. We consider the deficiencies described in the accompanying schedule of finding and questioned costs to be significant deficiencies in internal control over financial reporting (2007-1, 2007-2, 2007-3, and 2007-4).

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by Cascade County, Montana's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

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

Compliance and Other Matters

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

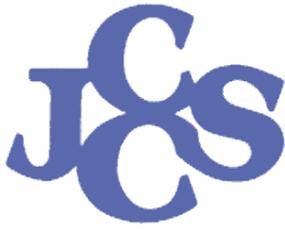
We noted certain matters that we reported to management of Cascade County, Montana in a separate letter dated December 26, 2007.

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

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

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

Great Falls, Montana
December 26, 2007



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

Certified Public Accountants and Business Advisors

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

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

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the compliance of Cascade County, Montana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. Cascade County, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cascade County, Montana's management. Our responsibility is to express an opinion on Cascade County, Montana's compliance based on our audit.

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

In our opinion, Cascade County, Montana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control Over Compliance

The management of Cascade County, Montana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cascade County, Montana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cascade County, Montana's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

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

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

Great Falls, Montana
December 26, 2007

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2006				2007
Office of National Drug Control Policy								
Direct								
HIDTA	7.000	I5PRMP607		(31,481)	30,089	-	-	(1,392)
HIDTA	7.000	16PRMP6072	104,021	54,737	(6,530)	46,815	-	1,392
HIDTA	7.000	17PRMP6072	104,336	-	59,335	59,335	-	-
Total Office of National Drug Control Policy				23,256	82,894	106,150	-	-
U.S. Department of Agriculture								
Passed through Montana Department of Health and Human Services								
Elderly Feeding Program Commodities	10.550	05-22A-A008		6,690	-	6,690	-	-
Commodities	10.550	06-22A-A008		-	19,585	12,642	-	6,943
Commodities	10.565			6,715	35,999	33,885		8,829
Special Supplemental Food Program for Women, Infants, and Children	10.557	04-07-5-21-004-0		-	69,352	69,352	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	05-07-5-21-003-0		-	215,962	215,962	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557			-	6,017	6,017	-	-
Special Supplemental Food Programs For Women, Infants, and Children	10.557	07-07-521-033-0	26,039		21,921	21,921	-	-
Commodities - Cash-in-Lieu	10.550	05-22A-A008	36,500	-	33,339	33,339	-	-
Passed through State Auditor's Office								
Schools and Roads - Grants to States Forest Reserve	10.665			-	50,185	50,185	-	-
Total U.S. Department of Agriculture				13,405	452,360	449,993	-	15,772
U.S. Department of Housing and Urban Development								
Passed through the Montana Department of Commerce								
Growth Policy Planning Grant	14.228	MT CDBG 05PG-03	15,000	732	10,423	10,423	-	732
CDBG ULRRWSD	14.228	MT-CDBG-04PH-02	500,000	-	22,855	22,855	-	-
Total U.S. Department of Housing and Urban Development				732	33,278	33,278	-	732

The accompanying notes are an integral part of this schedule of expenditures of federal awards

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2006				2007
Department of Justice								
Direct								
LLEBG	16.592	2004-LB-BX-1429	15,451	17,803	240	17,168	-	875
LLEBG 3	16.592	2003-LB-BX-0715	36,687	171	8	-	-	179
Total Direct Programs				<u>17,974</u>	<u>248</u>	<u>17,168</u>	<u>-</u>	<u>1,054</u>
Passed through the Montana Board of Crime Control								
Juvenile Holdover Program	16.523	00-A02-81350	21,375	1	-	1	-	-
Parenting Wisely	16.523	06-A12-82320	50,000	-	37,000	37,000	-	-
Integrated Prevention Program	16.548	02-P01-81216	100,000	-	7,118	7,118	-	-
Drug Court Grant	16.585	OPJ 2005-DC-BX-0038		-	188,749	188,749	-	-
Strengthening Accountability	16.523	05-A12-82105		-	17,000	17,000	-	-
Alliance for Youth	16.523			-	20,000	20,000	-	-
JDC Information Grant	16.523	03-A10-82296		-	187,909	187,909	-	-
JDC Information Grant	16.523	02-A07-81230		-	3,674	3,300	374	-
Juvenile Justice	16.523	02-A03-81656	133,652	7,842	-	-	-	7,842
Passed through the Montana Department of Military Affairs								
War Supplement Grant	16.007	2003-MT-T3-0021	23,327	(897)	2	-	-	(895)
Passed through the Alliance for Youth								
Drug-free Communities	16.729		11,250	-	7,682	7,682	-	-
Passed through Boys & Girls Club								
Weed & Seed	16.595	2005-WS-Q5-0175		-	2,056	-	-	2,056
Total pass through programs				<u>6,946</u>	<u>471,189</u>	<u>468,759</u>	<u>374</u>	<u>9,003</u>
Total U.S. Department of Justice				<u>24,920</u>	<u>471,437</u>	<u>485,927</u>	<u>374</u>	<u>10,056</u>

The accompanying notes are an integral part of this schedule of expenditures of federal awards

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2006				2007
U.S. Department of Transportation								
Passed through the Montana Department of Transportation								
Fairgrounds Imp	20.205		157,223	27,705	31,456	21,054	-	38,106
Niehart School	20.205	STPE 7(39)	87,013	116	-	-	-	116
Traffic Safety	20.600	2005-08-02-04	5,425	247		2	-	245
Traffic Safety	20.600	2006-09-020-06-2006-11-03	10,250	-	5,203	5,203	-	-
Passed through the Montana Fish, Wildlife, and Parks								
Boat Safety	20.005	02-K16-81331	9,600	-	9,600	9,600	-	-
Passed through Health Mothers, Healthy Babies								
The Montana Coalition	20.600		25,000	-	5,802	5,802	-	-
Passed through Health Mothers, Healthy Babies								
The Montana Coalition	20.600		30,000	-	22,221	22,221	-	-
Total U.S. Department of Transportation				<u>28,068</u>	<u>74,283</u>	<u>63,883</u>	<u>-</u>	<u>38,468</u>
U.S. Environmental Protection Agency								
Passed through the Montana Department of Environmental Quality								
MTDEQ:Air Pollution	66.001	204003	27,631	-	40,829	27,219	13,610	-
Water Supply Systems	66.605	504004	3,000	-	1,140	-	-	1,140
Total U.S. Environmental Protection Agency				<u>-</u>	<u>41,969</u>	<u>27,219</u>	<u>13,610</u>	<u>1,140</u>
Federal Emergency Management Agency								
Passed through the Montana Department of Military Affairs								
Civil Defense	83.503			-	54,031	54,031	-	-
Community Emergency Response Team	83.565			939	-	-	-	939
Total Federal Emergency Management Agency				<u>939</u>	<u>54,031</u>	<u>54,031</u>	<u>-</u>	<u>939</u>
Election Assistance Commission								
Passed through Montana Secretary of State								
Polling Place Accessibility	90.401		34,822	5,000	26,431	22,200	9,231	-

The accompanying notes are an integral part of this schedule of expenditures of federal awards

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2006				2007
U.S. Department of Health and Human Services								
Direct								
Community Health Center	93.224	1-H80-CS-00566-01	1,415,021	(23,825)	1,394,159	570,513	871,706	(71,885)
Dental Clinic	93.224	3-H80-CS-00566-01-01	177,520	131,369	276,834	140,000	89,465	178,737
Health Service	93.224			13,437	16,801	16,801	49,791	(36,355)
Total Direct Programs				120,980	1,687,793	727,314	1,010,963	70,497
Passed through Montana Department of Health and Human Services								
Ombudsman	93.042	04-22A-A008	6,473	217	23,362	14,632	8,755	192
Ombudsman	93.042	03-22A-A008	51,500	2,830	107,912	67,587	42,928	227
Ombudsman	93.042	03-22A-A008	4,689	538	-	-	538	-
Title IIIF	93.043	04-22A-A8EA	10,200	1,339	-	-	-	1,339
Title IIID/F	93.043	03-22A-A008	884	424	-	-	424	-
Title IIID/F	93.043	04-22A-A008	9,197	-	14,932	9,352	5,516	64
Title IIIB	93.044	04-22A-A008	173,365	-	150,855	94,483	55,405	967
Title IIIB	93.044	03-22A-A008	93,536	4,604	-	-	4,604	-
Title IIIC	93.045	04-22A-A008	316,571	-	323,357	202,524	114,733	6,100
Title IIIC	93.045	03-22A-A008	195,504	13,897	-	-	13,897	-
Title IIIA	93.044	04-22A-A008	2,000	169	2,248	1,069	679	669
Title IIIE	93.052	04-22A-A008	90,334	-	115,154	72,123	41,899	1,132
Title IIIE	93.052	03-22A-A008	63,201	3,909	-	-	3,909	-
HIV Consortium and Direct Care	93.118	02-07-4-51-102-0	35,250	4,368	-	682	-	3,686
HIV Consortium and Direct Care	93.118	03-07-4-51-102-0	34,500	2,778	1,549	1,549	-	2,778
HIV Consortium and Direct Care	93.118	06-07-4-51-102-0	16,000	-	14,349	14,349	-	-
HIV Prevention	93.940	06-07-4-51-004-0	56,356	(495)	13,959	14,606	-	(1,141)
HIV Prevention	93.940	07-07-4-51-004-0	36,986	1,351	12,176	12,176	-	1,351
Fetal Alcohol Syndrome	93.230	028085-872-C	114,179	-	26,505	26,505	-	-
Fetal Alcohol Syndrome	93.230	03-07-5-31-001-0	133,760	(4)	4	-	-	-
Abstinence	93.235	06-07-5-41-007-0	23,226	-	23,226	23,226	-	-
Youth Suicide Prevention	93.243	07-07-5-31-025-0	31,350	-	31,350	20,755	-	10,595
Immunization	93.268	06-07-04-31-007-0	31,782	-	20,692	20,692	-	-
Fetal Alcohol Spectrum	93.283	07-07-5-31-021-0	12,000	6,944	7,340	14,284	-	-

The accompanying notes are an integral part of this schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					or Award	July 1,	
	Number	Number	Amount	2006				2007
U.S. Department of Health and Human Services, continued								
Passed through Montana Department of Health and								
Human Services, continued								
Bioterrorism	93.283	04-07-4-61-008-0	176,442	24,983	50,072	17,793	-	57,262
Bioterrorism	93.283	07-07-6-11-008-0	133,202	22,259	125,425	136,756	-	10,928
Bioterrorism	93.283			109,308	-	-	-	109,308
Fetal Alcohol Spectrum	93.283	07-07-5-31-021-0	20,000	-	25,714	25,714	-	-
Fetal Alcohol Spectrum	93.283	07-07-5-31-021-0		-	9,221	9,221	-	-
Youth In Need of Care	93.658	20063LEG0001	46,256	6,035	33,662	33,662	-	6,035
Children's Justice Account	93.658	20063CJAG0002	5,400	(1,882)	1,636	-	-	(246)
Child Abuse and Neglect	93.658	2005LEGL004		-	29,058	29,058	-	-
SHIP	93.779	04-22A-A008	9,039	-	29,619	18,551	11,263	(195)
SHIP	93.779	03-22A-A008	6,460	519	-	-	519	-
Cancer	93.919	07-07-3-01-002-0	76,803	20,974	76,820	61,841	-	35,953
Breast and Cervical Health	93.919	04-07-3-01-002-0	131,400	6,070	2,280	-	-	8,350
Breast and Cervical Health	93.919	01-07-3-01-006-0	60,900	9,887	-	-	-	9,887
TB Program	93.116	07-07-4-11-042-0	10,000	-	1,642	1,642	-	-
Maternal and Child Health	93.994	07-07-5-01-007-0	93,959	-	180,965	93,959	87,006	-
Passed through the Alliance for Youth								
Alliance for Youth CIP	93.230	00-341-744100	31,095	240	-	240	-	-
Passed through the Yellowstone City County Health								
Department								
Ryan White	93.918			448	12,921	12,921	-	448
Total pass through programs								
				241,709	1,468,005	1,051,952	392,075	265,687
Total U.S. Department of Health and Human Services				362,689	3,155,798	1,779,265	1,403,038	336,184
National Senior Services Corporation								
Direct								
Retired Senior Volunteer Program	94.002	06SRPMT003		515	189,101	130,468	57,494	1,654
Foster Grandparents	94.011	06SFPMT005		158	264,092	210,000	53,843	407
Total National Senior Services Corporation				673	453,193	340,468	111,337	2,061
Department of Homeland Security								
Passed through the State Department of Military Affairs:								
Disaster and Emergency Services Division	97.067	2005-GE-T5-006			107,437	107,437	-	-
Total Expenditures of Federal Awards				459,682	4,953,110	3,469,850	1,537,590	405,352

The accompanying notes are an integral part of this schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

1. Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance of Cascade County, Montana. The County's reporting entity is defined in Note 1 of the County's financial statements. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through from other government agencies, are included in this schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 of the County's financial statements.

3. Grant Revenue

Grant Revenue consists of Federal Dollars and match monies received for the grant.

CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2007

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.
2. Four significant deficiencies disclosed during the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. None of these significant deficiencies were reported as material weaknesses.
3. No instances of noncompliance material to the financial statements of Cascade County, Montana were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs were reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Cascade County, Montana expresses an unqualified opinion.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs include:

Funding Agency	CFDA Number
U.S. Department of Health and Human Services Community Health Centers, Health Service	93.224
U.S. Department of Agriculture Special Supplemental Nutrition Program for Women, Infants and Children	10.557

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Cascade County, Montana was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2007 -1: Mailing checks for payment

Condition: After checks are signed at Montana Expopark, they are returned to the individual who prepared the checks.

Criteria: Management should assess the procedures for preparing and issuing checks.

Effect: This constitutes an internal control weakness which could potentially affect the County's financial reporting.

Recommendation: After checks are signed, checks should be forwarded to an employee independent of the accounts payable process to be mailed.

Cascade County, Montana's response: Management of the Montana ExpoPark has designated a staff member not involved in the payment process to forward checks.

CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2007

B. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2007-2: Payment of invoices

Condition: Invoices paid by Montana Expopark are not marked as being paid.

Criteria: Management should assess the procedures for paying invoices.

Effect: This constitutes an internal control weakness which could potentially affect the County's financial reporting.

Recommendation: After checks are signed, the invoices should be uniquely marked as paid and initialed to prevent double-payment of invoices or other manipulation of accounts payable checks.

Cascade County, Montana's response: Management of Montana ExpoPark will uniquely mark invoices as paid.

2007-3: Credit Cards

Condition: The payment of credit cards at Montana ExpoPark was not in compliance with the SMG policy. In addition, two credit cards were issued in the name of Montana ExpoPark, which could potentially make the County liable for unpaid credit card bills.

Criteria: The process for paying credit cards should comply with the SMG policy. Management should verify the County's liability for any unpaid credit card bills.

Effect: This constitutes an internal control weakness which could potentially affect the County's financial reporting.

Recommendation: Montana ExpoPark and the County should follow the policies and procedures for the payment of credit cards. In addition, the County should ensure no debt is placed under Cascade County's name.

Cascade County, Montana's response: The County is currently reviewing all credit cards issued in the County's name, and preparing a written control policy on use of such. The Montana ExpoPark credit cards are now being reimbursed to the employees in compliance with SMG policy.

2007-4: Vacation leave

Condition: SMG employees do not consistently complete vacation leave request forms.

Criteria: Vacation leave request forms should be completed and submitted as per the requirement.

Effect: This constitutes an internal control weakness which could potentially affect the County's financial reporting.

Recommendation: Management should monitor the completion and submission of vacation leave request forms by staff before vacation is approved.

Cascade County, Montana's response: SMG is reviewing current vacation requests and approval practices at the Montana ExpoPark to ensure compliance with SMG procedures.

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

No reportable conditions or questioned costs were noted during the audit.

**CASCADE COUNTY, MONTANA
STATUS OF PRIOR YEAR FINDINGS
June 30, 2007**

No matters are reportable as there were no prior-year findings.