

# **CASCADE COUNTY, MONTANA**



## **Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2018**

**Prepared by:**

**Clerk and Recorder's Office/Accounting Department**

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## CASCADE COUNTY

### Board of County Commissioners

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Great Falls, MT 59401

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[www.cascadecountymt.gov](http://www.cascadecountymt.gov)

March 31, 2019

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) financial statements conforming with Generally Accepted Accounting Principles (GAAP). Within one year, the financial statements are to be audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. We hereby issue the Comprehensive Annual Financial Report for Cascade County for the fiscal year ending June 30, 2018.

This report contains management's representations of Cascade County's finances. The Board of Cascade County Commissioners and Clerk and Recorder assume full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, a comprehensive internal control framework has been established and implemented. These guidelines protect the government's assets from loss, theft, or misuse and provide for the compilation of reliable data to prepare financial statements in conformity with GAAP. In balancing the cost-benefit of these internal controls, Cascade County's framework has been designed to provide reasonable assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge, this financial report is complete and reliable in all material respects.

WIPFLI, LLP, a firm of licensed, certified public accountants has audited Cascade County's financial statements. The independent audit provides reasonable assurance that the county's financial statements for the fiscal year ending on June 30, 2018, 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; 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 unmodified opinion that Cascade County's financial statements for the fiscal year ending June 30, 2018, are reported 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 Cascade County's financial statements 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 both the fair presentation of the financial statements, and also the internal controls and compliance with legal requirements, with special emphasis on the administration of federal awards. These reports are available in Part IV of this report.

GAAP requires a narrative introduction, overview, and analysis 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. Cascade County MD&A can be found immediately following the independent auditor's report.

## **Profile of the Government**

Cascade County was incorporated September 12, 1887. The county seat is the City of Great Falls. The County covers an area of 2,659 square miles in north-central Montana. The estimated population was 81,755, as of July 1, 2017. 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 (MCA). Namely, it is a body politic and corporate. Its powers include the power to sue and to be sued, to purchase and hold lands within the county limits, to purchase and hold personal property as may be necessary, to serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Cascade County Commissioners is responsible for management of the County, its property, and its finances. The County Commissioners supervise the conduct of all County offices and ensure all duties are faithfully performed. Other officials elected by the voters of the County are the County Attorney, County Treasurer/Superintendent of Schools, County Clerk and Recorder/Auditor/Assessor/Surveyor, Sheriff/Coroner, two Justices of the Peace, Clerk of District Court, and the County Public Administrator.

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

The annual budget serves as the foundation for Cascade County's financial planning and control. All Departments within Cascade County are required to submit requests for appropriation to the County Budget Officer in early spring. The Budget Officer uses these requests as the starting point for developing a proposed budget. The government's Budget Officer then assembles a proposed budget for Commission review and adjustment. As required, the Commission conducts public hearings on the proposed budget and adopts a final budget by the later of September 1 or 30 days from the receipt of the certified taxable values.

The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., sheriff). By policy, Department Directors may make modifications within a fund, with prior approval by the Budget Officer. An increase of appropriations in a fund; however, requires approval of the Board of County Commissioners at a public meeting.

## **Factors Affecting Economic Condition**

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

## **Local Economy**

Cascade County's economy is driven primarily by the public sector, with the primary employer being the military. Malmstrom Air Force Base, oversees nearly 4,800 military and civilian employees, and the Montana Air National Guard (MANG) manages an additional 1,089 employees at the airport. With such a military dependency, the County's economy is vulnerable to changes occurring at the air force base and to MANG. The second largest employment sector in Cascade County is health care and health care-related services, which account for approximately 5,000 jobs in the County.

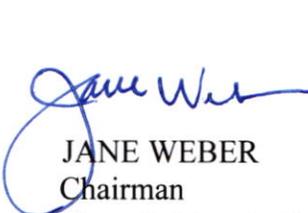
According to the University of Montana Bureau of Business and Economic Research, slow growth in Cascade County reflects conditions in the trade and services industries. Great Falls serves as a trade and service center for North Central Montana, a region most dependent upon agriculture. The region is also dependent on tourism, especially travelers from Canada, primarily the province of Alberta which accounts for the largest number of out of state visitors to Montana. Cascade County's economy continued its slow growth in FY 2018. As property taxes are the primary revenue source for County operations, the County forecasts slow growth in taxable values into the next fiscal year and beyond. Some industrial and business growth occurs in the area due to the county's proximity to both the Bakken oil fields in Eastern Montana as well as the Oilsands and related industries in Alberta. Some of the industrial growth, however, is in Tax Increment Financing (TIF) districts, therefore the added taxable values of the growth will not be realized in County revenues for several years. According to the Great Falls Development Authority, total wages in Cascade County grew 11.4% over the three years ending second quarter 2017, adding \$153 million in annual wage earnings. Manufacturing employment has averaged 6.1% annual growth over the past 16 quarters.

**Long-term financial planning**

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

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments, as well as the respective Department Directors and their accounting staff. We would like to express our appreciation to all members of the Departments for maintaining the highest standards of professionalism in the management of Cascade County's finances.

Respectfully submitted,



JANE WEBER  
Chairman  
Cascade County Commission



JOE BRIGGS  
Commissioner  
Cascade County

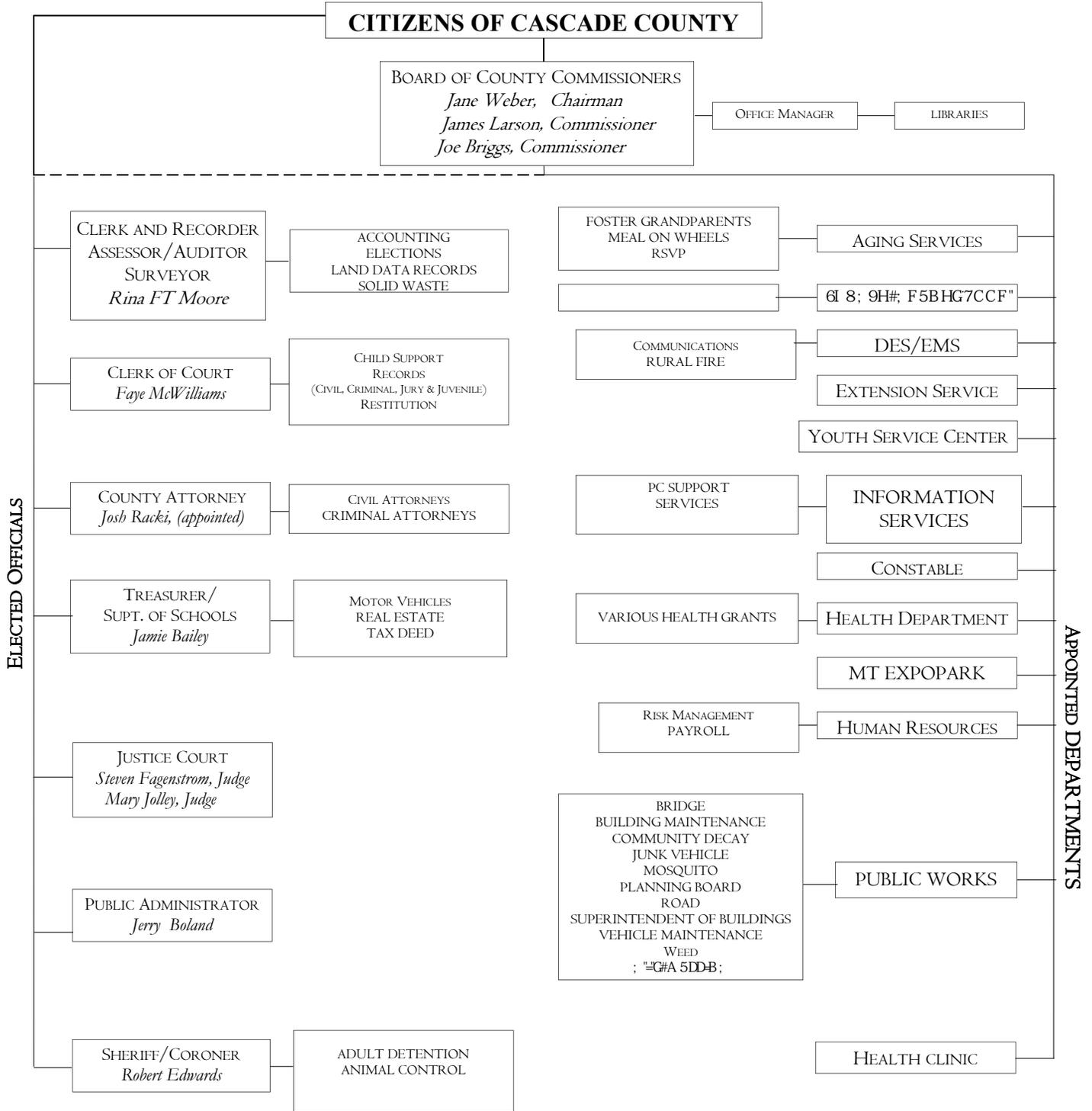


JAMES L. LARSON  
Commissioner  
Cascade County



RINA FONTANA-MOORE  
Clerk & Recorder  
Cascade County

# Cascade County Organizational Structure June 30, 2018



**CASCADE COUNTY  
ELECTED OFFICIALS  
June 30, 2018**

<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Jane Weber	12/31/2018
Commissioner	James Larson	12/31/2020
Commissioner	Joe Briggs	12/31/2022
Attorney	Josh Racki, Appointed	12/31/2018
Clerk and Recorder/Auditor/Surveyor	Rina FT Moore	12/31/2018
Clerk of District Court	Faye McWilliams	12/31/2022
Justice of the Peace	Steven Fagenstrom	12/31/2018
Justice of the Peace	Mary Jolley	12/31/2018
Public Administrator	Jerry Boland	12/31/2018
Sheriff/Coroner	Bob Edwards	12/31/2018
Treasurer/School Superintendent	Jamie Bailey	12/31/2018



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County (the "County"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

#### ***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, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Cascade County  
Independent Auditor's Report**

***Emphasis of Matter - Change in Accounting Principle***

As discussed in Note 12 to the financial statements, the County adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions to the Montana Retirement System, Changes in Total OPEB Liability, and the budgetary comparison schedules on pages 14 through 21, 84, 92, and 93 through 95, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements, nonmajor fund budget and actual statements, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Cascade County  
Independent Auditor's Report**

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2019 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Wipfli LLP*

**Great Falls, Montana  
March 29, 2019**

# **Management's Discussion and Analysis**

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**June 30, 2018**

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, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the County's basic financial statements, which follow this section.

**Financial Highlights**

- The total assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$50,543,360 (*net position*).
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net position of \$45,580,417.
- At the end of the current fiscal year, fund balance for the general fund was \$3,265,332.

**Overview of the Financial Statements**

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

**Government-wide financial statements**

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

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

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

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

The government-wide financial statements can be found on pages 23-25 of this report.

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

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

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

Information on the County's Governmental Funds is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road, (special revenue) and the Public Safety Fund (special revenue) which are considered major funds.

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**June 30, 2018**

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

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

The basic governmental fund financial statements can be found on pages 26-31 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, Montana Expo Park and the operation of the Health Clinic. *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 its Fleet and the County printer.

Proprietary funds provide the same type of information as the government-wide financial statements, except for internal balances, only in more detail. The proprietary fund statements reconcile internal balance to business-like activities. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 32-39 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 40-41 of this report.

**Notes to the financial statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on page 43 of this report.

**Required Supplemental Information** The budgetary comparison schedule for the general fund and the County's two major governmental funds, Road and Public Safety, the schedule of funding progress for postretirement healthcare benefits, and new in 2015 the schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Montana Retirement System are presented on pages 94-105.

**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 109-275 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Cascade County, assets exceeded liabilities by \$50,543,360 at the close of the most recent fiscal year.

The largest portion of Cascade County's net position 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**  
**June 30, 2018**

<b>CASCADE COUNTY NET POSITION</b>						
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and Other Assets	18,776,699	19,414,808	\$ 3,098,083	\$ 1,784,219	\$ 21,874,782	\$ 21,199,027
Internal Balances/Advances	700,659	1,240,340	\$ (700,659)	\$ (400,547)	\$ 0	\$ 1,113,011
Capital assets	56,189,263	53,001,484	6,531,899	6,617,157	62,721,162	59,618,641
<b>Total Assets</b>	<b>75,666,621</b>	<b>73,656,632</b>	<b>8,929,323</b>	<b>8,000,829</b>	<b>84,595,944</b>	<b>81,930,679</b>
Deferred outflows of Resources	9,098,305	9,128,974	765,784	464,032	9,864,089	9,593,006
<b>Total deferred outflows of resources</b>	<b>9,098,305</b>	<b>9,128,974</b>	<b>765,784</b>	<b>464,032</b>	<b>9,864,089</b>	<b>9,593,006</b>
Long Term Liabilities Outstanding	28,890,822	34,212,434	3,825,017	3,128,649	32,715,839	37,341,083
Other Liabilities	2,797,037	2,628,036	837,960	1,468,233	3,634,997	4,096,269
<b>Total Liabilities:</b>	<b>31,687,859</b>	<b>36,840,470</b>	<b>4,662,977</b>	<b>4,596,882</b>	<b>36,350,836</b>	<b>41,437,352</b>
Deferred Inflows of Resources						
Deferred inflows pension/OPEB	7,496,648	2,503,721	69,186	80,161	7,565,834	2,583,882
<b>Total Deferred Inflows of resources</b>	<b>7,496,648</b>	<b>2,503,721</b>	<b>69,186</b>	<b>80,161</b>	<b>7,565,834</b>	<b>2,583,882</b>
Net Position						
Invested in capital assets net of related	53,693,336	50,401,897	6,531,899	6,067,267	60,225,235	56,469,164
Restricted:	4,697,789	2,473,426	0	0	4,697,789	2,473,426
Unrestricted	(12,810,708)	(9,160,691)	(1,568,956)	(2,279,449)	(14,379,664)	(11,440,140)
<b>Total Net Position</b>	<b>\$ 45,580,417</b>	<b>\$ 43,714,631</b>	<b>\$ 4,962,943</b>	<b>\$ 3,787,818</b>	<b>\$ 50,543,360</b>	<b>\$ 47,502,449</b>

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**June 30, 2018**

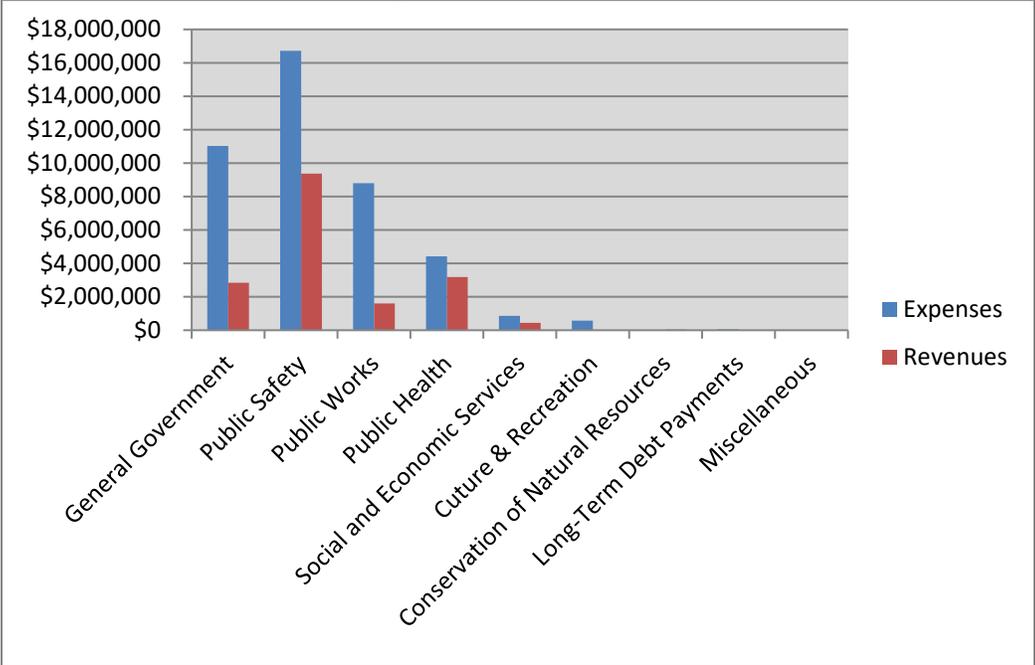
**CASCADE COUNTY'S CHANGES IN NET POSITION**

	Governmental Activities		Business-Type Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,656,789	\$ 11,051,279	\$ 7,830,123	\$ 6,913,404	\$ 18,486,912	\$ 17,964,683
Operating Grants and Contributions	7,060,070	6,629,388	764,490	619,320	7,824,560	7,248,708
Capital Grants and Contributions	-	46,123	-	-	-	46,123
General Revenues:						
Property Taxes	26,166,135	24,642,173			26,166,135	24,642,173
Other	1,249,743	1,010,834	50,448	57,487	1,300,191	1,068,321
Total Revenues	<u>44,879,007</u>	<u>43,379,797</u>	<u>8,645,061</u>	<u>7,590,211</u>	<u>53,524,068</u>	<u>50,970,008</u>
Expenses:						
General Government	11,164,673	11,720,738			11,164,673	11,720,738
Public Safety	16,143,164	15,659,016			16,143,164	15,659,016
Public works	8,808,309	6,512,343			8,808,309	6,512,343
Public health	4,415,668	4,540,040			4,415,668	4,540,040
Social and economic services	861,242	883,233			861,242	883,233
Culture and recreation	583,338	536,738			583,338	536,738
Conservation of natural resources	13,983	14,055			13,983	14,055
Interest on long-term debt	69,386	15,358			69,386	15,358
Unallocated depreciation	-	-			-	-
Montana Expo Park			3,827,805	3,427,399	3,827,805	3,427,399
Solid Waste			1,088,784	1,028,246	1,088,784	1,028,246
Water Operating			61,211	53,356	61,211	53,356
Community Health			4,137,331	3,620,593	4,137,331	3,620,593
Total Expenses	<u>42,059,763</u>	<u>39,881,521</u>	<u>9,115,131</u>	<u>8,129,594</u>	<u>51,174,894</u>	<u>48,011,115</u>
Change in Net Position Before Transfers	2,879,359	3,498,276	(470,070)	(539,383)	2,409,289	2,958,893
Transfers (includes contribution of fixed assets)	(1,642,595)	(499,542)	1,642,195	1,006,243		506,701
Change in Net Position	<u>1,236,764</u>	<u>2,998,734</u>	<u>1,175,125</u>	<u>466,860</u>	<u>2,409,289</u>	<u>3,465,594</u>
Net Position beginning of year	43,714,631	40,327,099	3,787,818	3,320,958	47,502,449	43,648,057
Prior Period Adjustment	629,022	388,798	-	-	629,022	388,798
Net Position beginning of year, restated	<u>44,343,653</u>	<u>40,715,897</u>	<u>3,787,818</u>	<u>3,320,958</u>	<u>48,131,471</u>	<u>44,036,855</u>
Net Position end of year	<u>\$ 45,580,417</u>	<u>\$ 43,714,631</u>	<u>\$ 4,962,943</u>	<u>\$ 3,787,818</u>	<u>\$ 50,543,360</u>	<u>\$ 47,502,449</u>

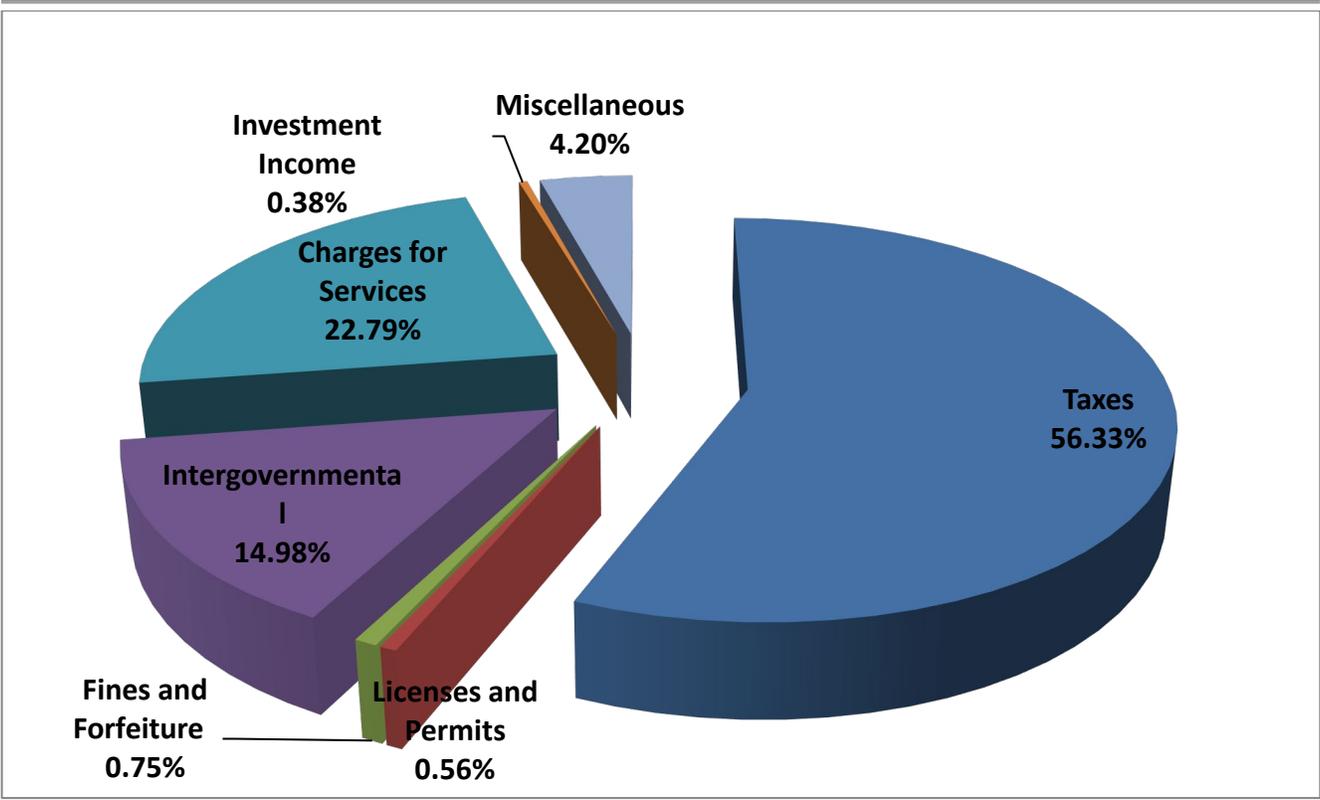
**Governmental activities:** Governmental activities increased Cascade County's net position by \$2,879,359 before transfers.

**Cascade County, Montana  
Management's Discussion and Analysis  
June 30, 2018**

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

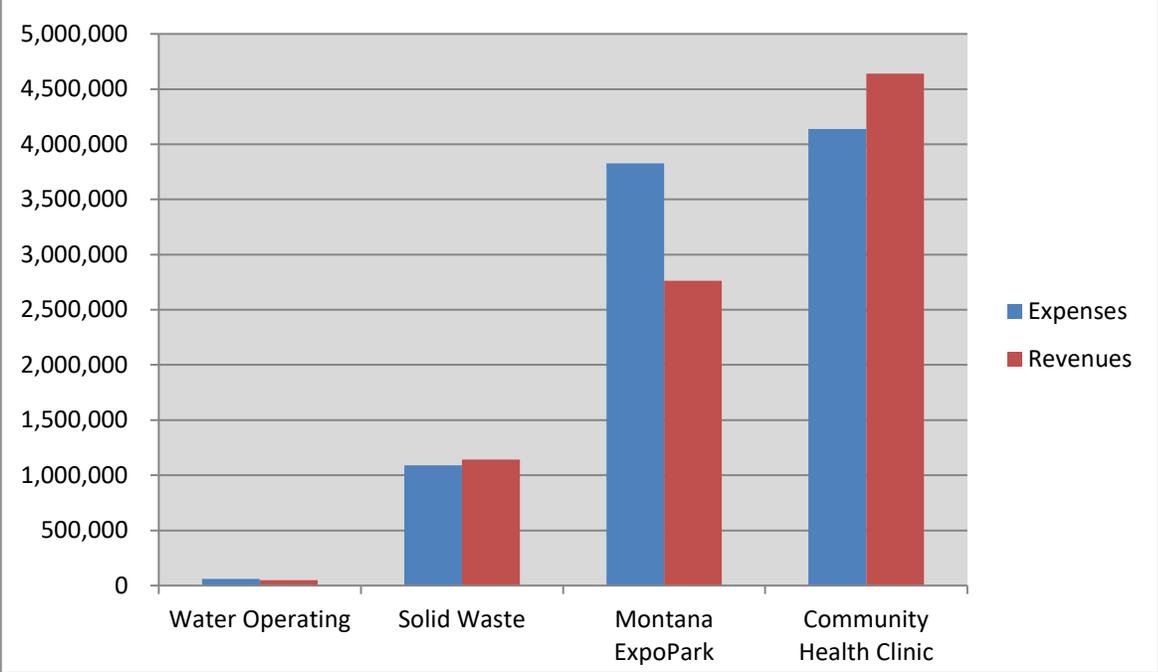


Cascade County experienced an increase in Net Position of \$2,411,889.

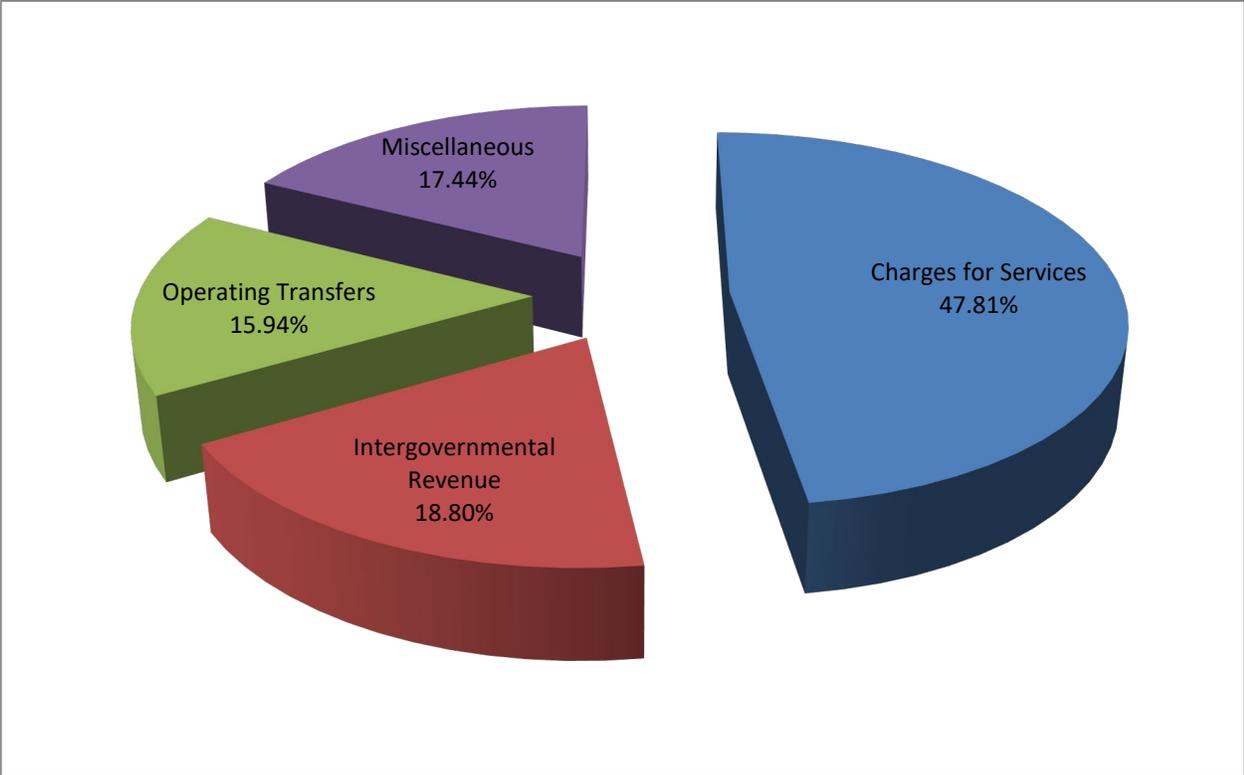
- The Montana Expo Park had a loss before transfers of \$1,066,054.
- The Community Health Clinic had an increase before transfers of \$551,526.

**Cascade County, Montana  
Management's Discussion and Analysis  
June 30, 2018**

**Expense and Program Revenues – Business-type Activities**



**Revenues by Source – Business-type Activities**



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**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**June 30, 2018**

**Financial Analysis of the County's Funds**

As noted earlier, Cascade County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The County has implemented **Government Accounting Standards Board Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions"**. As of the end of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$15,501,075. The County's fund balances' were classified as follows:

- Restricted - \$2,496,973 (16%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - \$5,002,288 (32%) consists of reserves that the Board of County Commissioners have mandated for governmental funds to have.
- Assigned – \$5,522,625 (36%) consists of funds that can be used for specific purposes.
- Nonspendable - \$603,293 (4%)
- Unassigned – \$1,855,896 (12%) consists of reserves that were considered as a surplus.

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, fund balance of the general fund was \$3,265,332. This consisted of \$1,409,434 committed reserves and \$1,855,896 unassigned reserves. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents approximately 37 percent of the total general fund expenditures and other financing uses for FY 2018.

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

Unrestricted net position of Non Major Proprietary Funds at the end of the year amounted to \$769,203. These funds include the Bulk Water and the Solid Waste Disposal.

Unrestricted net position of the Montana Expo Park at the end of the year amounted to (\$1,062,436) and unrestricted net position of the Community Health Clinic at the end of year amounted to (1,275,725).

**Capital Asset and Debt Administration**

**Capital Assets** Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2018, amounts to \$62,721,162 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

Additional information on Cascade County's capital assets can be found in note 6 on pages 58-61 of this report.

<b>CASCADE COUNTY CAPITAL ASSETS</b>						
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	4,061,145	4,061,145	549,890	549,890	4,611,035	4,611,035
Land easements	3,271,354	3,271,354			3,271,354	3,271,354
Construction in progress	23,460	3,819,703			23,460	3,819,703
Buildings	35,916,857	31,397,172	11,016,042	10,938,818	46,932,900	42,335,990
Improvements other than buildings	279,942	242,270	4,544,156	4,544,156	4,804,098	4,786,426
Machinery and equipment	17,205,247	16,027,994	2,484,564	2,046,398	19,689,811	18,074,393
Infrastructure	38,403,608	35,263,170			38,403,608	35,263,170
Software	421,284				421,284	
Less accumulated depreciation	(43,393,633)	(41,081,323)	(12,062,752)	(11,462,105)	(55,456,385)	(52,543,428)
<b>Total Capital Assets</b>	<b>56,189,263</b>	<b>53,001,485</b>	<b>6,531,899</b>	<b>6,617,158</b>	<b>62,721,162</b>	<b>59,618,643</b>

**Cascade County, Montana**  
**Management's Discussion and Analysis**  
**June 30, 2018**

**Long-term Debt** At the end of the current fiscal year, the County had \$2,495,926 in loans; \$2,826,868 in compensated absences with \$282,687 estimated to be due within one year and \$355,639 in OPEB liability.

<b>CASCADE COUNTY OUTSTANDING DEBT</b>						
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	0	0				0
Loans	2,447,823	2,544,580	-	0	2,447,823	2,544,580
Special Assessment Debt with Government Commitment	48,103	55,008			48,103	55,008
<b>Total Debt</b>	<b>2,495,926</b>	<b>2,599,588</b>	<b>0</b>	<b>0</b>	<b>2,495,926</b>	<b>2,599,588</b>

At year-end the ExpoPark had an outstanding balance of \$700,659 owed to the County Health Insurance Fund as two in-house loans for bleachers and energy efficiency modifications.

State statutes limit the amount of County indebtedness to 2.5% of the total assessed value of taxable property. The current debt limitation for Cascade County is \$218,410,149, which is significantly in excess of Cascade County's outstanding debt.

Additional information on Cascade County's long-term debt can be found in note 7 on pages 60-62 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- The non-seasonally adjusted unemployment rate for Cascade County in June 2018 was 3.3%, which is .4% lower when compared to June 2017. The unemployment rate for the State of Montana in June 2018 was 3.2%
- Economic growth remains slow for Cascade County, with a small economic upturn becoming noticeable.
- Industrial growth is increasing, however much of it is occurring in the City and County Tax Increment Financing (TIF) districts, and thus is not included in newly taxable property.

**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 2<sup>nd</sup> Ave. N., Great Falls, MT 59401, or 406-454-6810.

# **Basic Financial Statements**

Cascade County  
Statement of Net Position  
June 30, 2018

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 13,510,055	\$ 2,278,750	\$ 15,788,805
Loans receivable	174,093	-	174,093
Accounts receivable	2,261,332	487,737	2,749,069
Taxes/assessments receivable	2,188,515	311,473	2,499,988
Prepays	20,076	-	20,076
Inventory	622,628	20,123	642,751
Internal advances	700,659	(700,659)	-
Total current assets	<u>19,477,358</u>	<u>2,397,424</u>	<u>21,874,782</u>
Noncurrent assets:			
Capital assets not being depreciated	7,355,958	549,890	7,905,848
Capital assets being depreciated, net	48,833,305	5,982,009	54,815,314
Total noncurrent assets	<u>56,189,263</u>	<u>6,531,899</u>	<u>62,721,162</u>
Total assets	<u>75,666,621</u>	<u>8,929,323</u>	<u>84,595,944</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow related to pensions	9,070,721	765,784	9,836,505
Deferred outflow related to OPEB	27,584	-	27,584
Total deferred outflows of resources	<u>9,098,305</u>	<u>765,784</u>	<u>9,836,505</u>
Total assets and deferred outflows of resources	<u>84,764,926</u>	<u>9,695,107</u>	<u>94,432,449</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	2,314,319	448,436	2,762,755
Accrued payroll	482,718	68,766	551,484
Refundable deposits	-	320,758	320,758
Total current liabilities	<u>2,797,037</u>	<u>837,960</u>	<u>3,634,997</u>
Noncurrent liabilities:			
Due within one year	812,926	-	812,926
Due in more than one year	4,865,508	269,061	5,134,569
Net pension liability	23,212,388	3,555,956	26,768,344
Total noncurrent liabilities	<u>28,890,822</u>	<u>3,825,017</u>	<u>32,715,839</u>
Total liabilities	<u>31,687,859</u>	<u>4,662,977</u>	<u>36,350,836</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions	7,487,118	69,186	7,556,304
Deferred Inflows related to OPEB	9,530	-	9,530
Total deferred inflows of resources	<u>7,496,648</u>	<u>69,186</u>	<u>7,565,834</u>
Total liabilities and deferred inflows of resources	<u>39,184,507</u>	<u>4,732,163</u>	<u>43,916,670</u>
<b>NET POSITION</b>			
Net investment in capital assets	53,693,336	6,531,899	60,225,235
Restricted	4,697,789	-	4,697,789
Unrestricted	(12,810,708)	(1,568,956)	(14,379,664)
Total net position	<u>\$ 45,580,417</u>	<u>\$ 4,962,943</u>	<u>\$ 50,543,360</u>

Cascade County  
Statement of Activities  
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
Public works	\$ 8,808,309	\$ 1,020,428	\$ 576,024	\$ -
General government	11,164,673	326,823	2,522,416	-
Public safety	16,143,164	8,720,480	646,842	-
Public health	4,415,668	589,058	2,584,879	-
Social and economic	861,242	-	443,441	-
Culture and recreation	583,338	-	-	-
Environmental management	13,983	-	32,738	-
On-behalf payments related to OPEB			253,730	
Interest on long-term debt	69,386	-	-	-
<b>Total governmental activities</b>	<b>42,059,763</b>	<b>10,656,789</b>	<b>7,060,070</b>	<b>-</b>
Business-type activities:				
5100 Community Health Clinic	4,137,331	3,876,728	764,490	-
5210 Water Operating	61,211	49,788	-	-
5410 Solid Waste Disposal	1,088,784	1,142,330	-	-
5750 Montana ExpoPark	3,827,805	2,761,277	-	-
<b>Total business-type activities</b>	<b>9,115,131</b>	<b>7,830,123</b>	<b>764,490</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 51,174,894</b>	<b>\$ 18,486,912</b>	<b>\$ 7,824,560</b>	<b>\$ -</b>
General revenues:				
Taxes and assessments				
investment income				
Miscellaneous revenues				
Gain on trade in of capital assets				
Gain (loss) on disposal of capital assets				
Transfers				
<b>Total general revenues</b>				
<b>Change in net position</b>				
<b>Net position - beginning</b>				
<b>Prior Period Adjustment</b>				
<b>Net position - ending</b>				

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-type Activities	Total
\$ (7,211,857)	\$ -	\$ (7,211,857)
(8,315,434)	-	(8,315,434)
(6,775,842)	-	(6,775,842)
(1,241,731)	-	(1,241,731)
(417,801)	-	(417,801)
(583,338)	-	(583,338)
18,755	-	18,755
253,730	-	253,730
(69,386)	-	(69,386)
<u>(24,342,904)</u>	<u>-</u>	<u>(24,342,904)</u>
-	503,887	503,887
-	(11,423)	(11,423)
-	53,546	53,546
-	(1,066,528)	(1,066,528)
-	(520,518)	(520,518)
<u>(24,342,904)</u>	<u>(520,518)</u>	<u>(24,863,422)</u>
26,166,135	-	26,166,135
173,100	12,641	185,741
1,076,643	37,807	1,114,450
408,500	-	408,500
26,906	2,600	29,506
(1,642,595)	1,642,595	-
<u>26,208,689</u>	<u>1,695,643</u>	<u>27,904,332</u>
1,236,764	1,175,125	2,411,889
43,714,631	3,787,818	47,502,449
629,022	-	629,022
<u>\$ 45,580,417</u>	<u>\$ 4,962,943</u>	<u>\$ 50,543,360</u>

Cascade County  
Balance Sheet  
Governmental Funds  
June 30, 2018

	<u>1000 General</u>	<u>2110 Road</u>	<u>2301 Public Safety</u>
<b>ASSETS</b>			
Cash and investments	854,154	1,286,482	3,074,593
Restricted cash	-	20,000	-
Accounts receivable	609,541	-	792,033
Loans receivable	-	-	-
Taxes and assessments receivable	798,873	58,702	546,706
Inventory	24	482,758	-
Due from other funds	2,585,944	-	-
Prepaid expenses	-	-	20,000
<b>Total assets</b>	<u>\$ 4,848,536</u>	<u>\$ 1,847,942</u>	<u>\$ 4,433,332</u>
<b>Liabilities, deferred inflows, and fund balance</b>			
Accounts payable	\$ 237,100	\$ 328,523	\$ 584,410
Due to other governments	-	-	-
Accrued payroll	120,330	44,865	183,621
Due to other funds	-	-	-
Advances from other funds	235,939	-	-
<b>Total liabilities</b>	<u>593,369</u>	<u>373,388</u>	<u>768,031</u>
<b>Deferred inflow</b>			
Deferred tax revenue	989,838	71,498	563,345
<b>Total deferred inflow of resources</b>	<u>989,838</u>	<u>71,498</u>	<u>563,345</u>
<b>FUND BALANCES (DEFICITS)</b>			
Nonspendable	24	482,758	20,000
Restricted	-	-	-
Committed	1,409,410	683,595	1,517,043
Assigned	-	236,702	1,564,912
Unassigned	1,855,898	-	-
<b>Total fund balances (deficits)</b>	<u>\$ 3,265,332</u>	<u>\$ 1,403,056</u>	<u>\$ 3,101,955</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 4,848,536</u>	<u>\$ 1,847,942</u>	<u>\$ 4,433,332</u>

<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
7,638,114	12,853,343
-	20,000
847,758	2,249,332
174,093	174,093
796,235	2,200,516
120,511	603,293
-	2,585,944
76	20,076
<u>\$ 9,576,787</u>	<u>\$ 20,706,597</u>
\$ 674,718	\$ 1,824,751
377	377
128,282	477,098
198,128	198,128
-	235,939
<u>1,001,505</u>	<u>2,736,293</u>
<u>844,546</u>	<u>2,469,227</u>
<u>844,546</u>	<u>2,469,227</u>
120,587	623,369
2,496,973	2,496,973
1,394,164	5,004,170
3,725,479	5,527,093
(6,426)	1,849,472
<u>\$ 7,730,735</u>	<u>\$ 15,501,078</u>
<u>\$ 9,576,785</u>	<u>\$ 20,706,595</u>

**Cascade County  
Reconciliation of Balance Sheet  
To the Statement of Net Position  
June 30, 2018**

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Fund balances of governmental funds	\$15,501,078
Amounts reported for governmental activities in the statement of net position are different because:	
Amounts reported for governmental activities in the statement of net position are different because capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	54,535,788
Long-term liabilities (bonds payable, intercap loans, compensated absences and other post-employment benefits payable) are not due and payable in the current period and therefore are not reported in the funds.	(5,592,764)
The net pension liability is not due and payable in the current period and therefore are not reported in the funds.	(22,444,994)
Deferred outflows and inflows of resources related to pension and OPEB are applicable to future periods and therefore are not reported in the funds.	1,451,327
Assets and liabilities of internal service funds are included in governmental activities in the statement of net position.	(339,243)
Governmental funds report tax revenue that is measurable but not yet available at year end as deferred revenue but this earned tax revenue is reported as revenue in the Statement of Activities	2,469,227
	<hr/>
Net position of governmental activities	<u><u>\$45,580,417</u></u>

Cascade County  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
June 30, 2018

	<u>1000 General</u>	<u>2110 Road</u>	<u>2301 Public Safety</u>
<b>REVENUES</b>			
Intergovernmental sources	1,300,417	771,332	287,488
Charges for goods and services	575,091	-	6,573,042
Licenses and permits	6,500	40,469	32,375
Taxes	9,647,172	1,822,813	5,117,948
Investment income	56,368	13,644	38,375
Fines and forfeitures	301,477	-	-
Other revenue	176,610	55,875	82,865
On-behalf Payments Related to OPEB	253,730	-	-
<b>Total revenues</b>	<u>12,317,365</u>	<u>2,704,133</u>	<u>12,132,093</u>
<b>EXPENDITURES</b>			
Current:			
Public works	-	4,590,892	-
General government	10,142,635	-	-
Public safety	-	-	13,297,860
Public health	-	-	4,272
Social and economic	-	-	-
Culture and recreation	-	-	-
Environmental management	-	-	-
Debt service:			
Interest	47,417	-	-
Principal	234,017	-	-
Capital outlay:			
Capital Outlay	29,789	384,938	486,100
<b>Total expenditures</b>	<u>10,453,858</u>	<u>4,975,830</u>	<u>13,788,232</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,863,507</u>	<u>(2,271,697)</u>	<u>(1,656,139)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from loan	-	-	-
Transfers in	848,735	2,935,018	733,068
Transfers out	(2,490,048)	-	(815,090)
Total other financing sources (uses)	<u>(1,641,313)</u>	<u>2,935,018</u>	<u>(82,022)</u>
<b>Net change in fund balances</b>	222,194	663,321	(1,718,161)
<b>Fund balances - beginning</b>	3,043,138	739,735	4,820,116
<b>Fund balances - ending</b>	<u>\$ 3,265,332</u>	<u>\$ 1,403,056</u>	<u>\$ 3,101,955</u>

Total Nonmajor Funds	Total Governmental Funds
4,193,375	6,552,612
2,818,294	9,966,427
164,527	243,871
8,048,621	24,636,554
57,594	165,981
28,514	329,991
877,794	1,193,144
-	253,730
<u>16,188,719</u>	<u>43,342,310</u>

649,310	5,240,202
1,443,830	11,586,465
2,549,871	15,406,447
4,252,325	4,256,597
810,647	810,647
583,338	583,338
13,983	13,983
17,245	64,662
6,904	240,921
<u>5,136,463</u>	<u>6,037,291</u>
<u>15,463,916</u>	<u>44,661,836</u>
<u>724,803</u>	<u>(1,319,526)</u>

390,000	390,000
3,138,924	7,655,745
<u>(6,331,836)</u>	<u>(9,636,974)</u>
<u>(2,802,912)</u>	<u>(1,591,229)</u>
<u>(2,078,109)</u>	<u>(2,910,755)</u>
9,808,844	18,411,833
<u>\$ 7,730,735</u>	<u>\$ 15,501,078</u>

**Cascade County**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balances to the Statement of Activities**  
**For the Year Ended June 30, 2018**

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Net change in fund balances - total governmental funds (\$2,910,755)

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

Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Outlay	6,037,290	
Depreciation Expense	<u>(3,062,128)</u>	
		2,975,162

In the statement of activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:

Adjustment CIP for HR Remodel	(2,649)	
Gain (cash received) on disposal as reported in governmental funds	408,500	
Loss on capital asset disposal under accrual basis of accounting	<u>(22,646)</u>	
		383,205

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of intercap loan repayments.

240,921

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

1,529,581

Net revenue(loss) of internal service funds

(269,643)

Compensated absences are expensed as used in the governmental funds. However, they are expensed as earned on the statement of activities. In the current year, the amount earned was more than the amount used.

(161,329)

In the statement of activities, the cost of other post-employment benefits (OPEB) is measured by the increase in net OPEB obligation during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for the OPEB costs. This is the amount of the increase in the OPEB obligation in excess of the amount paid in the current year.

(32,609)

Governmental funds do not record on-behalf payments related to pensions as revenue, or pension expenses related to increases in the net pension liability. This is because the County doesn't actually receive the revenue, or use current financial resources for the pension expense. However, in the statement of activities both on-behalf revenue and pension expense are recorded.

(127,767)

Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net position.

(390,000)

Change in net position of governmental activities

\$1,236,764

Cascade County  
Statement of Net Position  
Proprietary Funds  
June 30, 2018

	Business-type Activities			Total Proprietary Funds
	5100 Community Health Clinic	5750 Montana ExpoPark	Nonmajor Proprietary Funds	
<b>Assets</b>				
Current assets:				
Cash and investments	\$ 1,329,199	\$ 388,295	\$ 561,257	\$ 2,278,751
Accounts receivable	480,126	7,611	-	487,737
Taxes and assessments receivable	-	-	311,473	311,473
Inventory	-	20,123	-	20,123
Advances to other funds	-	-	-	-
<b>Total current assets</b>	<u>1,809,325</u>	<u>416,029</u>	<u>872,730</u>	<u>3,098,084</u>
Noncurrent assets:				
Capital assets, net	123,162	5,815,667	43,180	5,982,009
Capital Assets not being depreciated	-	502,511	47,379	549,890
<b>Total noncurrent assets</b>	<u>123,162</u>	<u>6,318,178</u>	<u>90,559</u>	<u>6,531,899</u>
<b>Total assets</b>	<u>1,932,487</u>	<u>6,734,207</u>	<u>963,289</u>	<u>9,629,983</u>
<b>Deferred outflow of resources</b>				
Deferred outflow related to pensions	673,150	92,634	-	765,784
<b>Total deferred outflows of resources</b>	<u>673,150</u>	<u>92,634</u>	<u>-</u>	<u>765,784</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	292,178	55,529	103,525	451,232
Accrued payroll	57,761	11,005	-	68,766
Due to other funds	-	-	-	-
Advances from other funds	-	700,659	-	700,659
Deposits	3,724	314,237	-	317,961
<b>Total current liabilities</b>	<u>353,663</u>	<u>1,081,430</u>	<u>103,525</u>	<u>1,538,618</u>
Noncurrent liabilities:				
Compensated Absences	196,124	46,032	-	242,156
Compensated Absences -due within one year	21,791	5,115	-	26,906
Net pension liability	3,125,805	430,151	-	3,555,956
<b>Total noncurrent liabilities</b>	<u>3,343,720</u>	<u>481,298</u>	<u>-</u>	<u>3,825,018</u>
<b>Total liabilities</b>	<u>3,697,383</u>	<u>1,562,728</u>	<u>103,525</u>	<u>5,363,636</u>
<b>Deferred inflows of resources</b>				
Deferred inflows related to pensions	60,817	8,369	-	69,186
<b>Total deferred inflows of resources</b>	<u>60,817</u>	<u>8,369</u>	<u>-</u>	<u>69,186</u>
<b>Net position</b>				
Net investment in capital assets	123,162	6,318,178	90,559	6,531,899
Unrestricted	(1,275,725)	(1,062,436)	769,203	(1,568,958)
<b>Total net position</b>	<u>\$ (1,152,563)</u>	<u>\$ 5,255,742</u>	<u>\$ 859,762</u>	<u>\$ 4,962,941</u>



Cascade County  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2018

	5100 Community Health Clinic	5750 Montana ExpoPark	Non-Major Proprietary Funds	Total Proprietary Funds
<b>Operating revenues</b>				
Intergovernmental sources	\$ 1,927,426	\$ -	\$ -	\$ 1,927,426
Charges for goods and services	2,536,032	2,311,792	54,047	4,901,871
On-behalf payments related to pensions	46,791	6,439	-	53,230
Miscellaneous revenues	168,776	443,046	1,138,070	1,749,892
<b>Total operating revenues</b>	<u>4,679,025</u>	<u>2,761,277</u>	<u>1,192,117</u>	<u>8,632,419</u>
<b>Operating expenses</b>				
Assessments	-	20,212	-	20,212
Operating expenses	209,837	314,350	684,348	1,208,535
Payroll	3,091,533	760,210	-	3,851,743
Postage	20,522	3,518	5,546	29,586
Awards and indemnities	-	106,057	-	106,057
Advertising	-	80,405	-	80,405
Rent	17,870	15,409	14,045	47,324
Repairs and maintenance	34,164	122,756	35,007	191,927
Bank charges	8,982	20,540	-	29,522
Depreciation	3,184	599,659	4,080	606,923
Travel and training	97,591	24,175	-	121,766
Professional fees	257,192	1,179,076	26,427	1,462,695
Office supplies	326,428	17,643	3,658	347,729
Utilities and telephone	28,285	438,635	362,507	829,427
Dues and subscriptions	31,468	5,796	-	37,264
Insurance	10,275	115,499	14,378	140,152
<b>Total operating expenses</b>	<u>4,137,331</u>	<u>3,823,940</u>	<u>1,149,996</u>	<u>9,111,267</u>
<b>Operating income (loss)</b>	<u>541,694</u>	<u>(1,062,663)</u>	<u>42,121</u>	<u>(478,848)</u>
<b>Non-operating revenues (expenses)</b>				
Interest revenue	6,962	474	5,205	12,641
Gain (loss) on sale of assets	2,600	-	-	2,600
Interest (expense)	-	(3,865)	-	(3,865)
<b>Total nonoperating revenues (expenses)</b>	<u>9,562</u>	<u>(3,391)</u>	<u>5,205</u>	<u>11,376</u>
<b>Income (loss) before transfers</b>	<u>551,256</u>	<u>(1,066,054)</u>	<u>47,326</u>	<u>(467,472)</u>
Transfers in	12,288	1,634,157	-	1,646,445
Transfers out	-	(3,850)	-	(3,850)
<b>Change in net position</b>	<u>563,544</u>	<u>564,253</u>	<u>47,326</u>	<u>1,175,123</u>
Total net position - beginning	(1,716,107)	4,691,489	812,436	3,787,818
Total net position - ending	<u>\$ (1,152,563)</u>	<u>\$ 5,255,742</u>	<u>\$ 859,762</u>	<u>\$ 4,962,941</u>

Cascade County  
 Statement of Revenues, Expenses, and Changes in Net Position  
 Proprietary Funds  
 For the Year Ended June 30, 2018

	Internal
	<u>Service Funds</u>
\$	-
	972,703
	11,487
	<u>25,010</u>
	<u>1,009,200</u>
	-
	40,692
	468,631
	-
	-
	-
	110,053
	-
	652,883
	26,508
	4,974
	47
	203,317
	-
	<u>162,320</u>
	<u>1,669,425</u>
	<u>(660,225)</u>
	7,118
	49,552
	<u>(4,723)</u>
	<u>51,947</u>
	(608,278)
	361,003
	<u>(22,368)</u>
	(269,643)
	(69,601)
	<u><u>\$ (339,244)</u></u>

Cascade County  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2018

	5100 Community Health Clinic	5750 Montana ExpoPark	Total Nonmajor Proprietary Funds	Total Proprietary Funds
<b>Cash flows from operating activities</b>				
Cash received from services provided	\$ 4,581,888	\$ 2,768,260	\$ 54,951	\$ 7,405,099
Cash received from assessments	-	-	1,128,496	1,128,496
Payments to employees	(2,760,484)	(689,406)	-	(3,449,890)
Payments to suppliers	(806,615)	(2,426,075)	(1,142,489)	(4,375,179)
Cash Other	142	-	-	142
<b>Net cash provided (used) by operating activities</b>	<u>1,014,931</u>	<u>(347,221)</u>	<u>40,958</u>	<u>708,668</u>
<b>Cash flows from non-capital financing activities</b>				
Cash (paid) received from other funds	-	(400,547)	-	(400,547)
Operating transfers	12,288	1,630,307	-	1,642,595
<b>Net cash provided (used) by noncapital financing activities</b>	<u>12,288</u>	<u>1,229,760</u>	<u>-</u>	<u>1,242,048</u>
<b>Cash flows from capital &amp; related financing activities</b>				
Proceeds from sale of property and equipment	2,600	-	-	2,600
Acquisition of capital assets	(115,213)	(406,452)	-	(521,665)
Cash paid on interfund loan	-	(133,325)	-	(133,325)
Interest paid on interfund loan	-	(3,865)	-	(3,865)
Principal payments on long-term debt	-	-	-	-
Interest payments on long-term debt	-	-	-	-
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(112,613)</u>	<u>(543,642)</u>	<u>-</u>	<u>(656,255)</u>
<b>Cash flows from investing activities</b>				
Interest received	6,962	474	5,205	12,641
<b>Net cash provided (used) by investing activities</b>	<u>6,962</u>	<u>474</u>	<u>5,205</u>	<u>12,641</u>
Net increase (decrease) in cash and cash equivalents	921,568	339,371	46,163	1,307,102
<b>Balances - beginning of year</b>	<u>407,631</u>	<u>48,923</u>	<u>515,094</u>	<u>971,648</u>
<b>Balances - end of the year</b>	<u>\$ 1,329,199</u>	<u>\$ 388,294</u>	<u>\$ 561,257</u>	<u>\$ 2,278,750</u>

Cascade County  
 Statement of Cash Flows  
 Proprietary Funds  
 For the Year Ended June 30, 2018

Internal Service Funds	
	\$ 1,028,135
	-
	(354,764)
	(165,970)
	-
	507,401
	75,869
	338,635
	414,504
	85,418
	(518,163)
	-
	-
	(252,740)
	(4,723)
	(690,208)
	7,118
	7,118
	238,815
	397,897
	\$ 636,712

Cascade County  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2018

**Reconciliation of operating income (loss) to net cash provided (used) by operating activities:**

Operating Income	\$ 541,694	\$(1,062,663)	\$ 42,121	\$ (478,848)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	3,184	599,659	4,080	606,923
Changes in assets and liabilities:				
Accounts Receivable	(41,714)	18,992	904	(21,818)
Assessment Receivable	-	-	(9,574)	(9,574)
Prepays	-	30,000	-	30,000
Inventory	-	(5,370)	-	(5,370)
Deferred outflows	(259,690)	(42,062)	-	(301,752)
Accounts Payable - Other	23,431	3,271	-	26,702
Wages payable	(42,696)	(10,372)	-	(53,068)
Deposits	-	34,480	-	34,480
Compensated absences	33,340	(1,094)	-	32,246
Pension liability	549,133	114,989	-	664,122
Deferred inflows	(10,608)	(367)	-	(10,975)
Accounts Payable - Supplier	218,856	(26,684)	3,426	195,598
	<u>\$ 1,014,931</u>	<u>\$ (347,221)</u>	<u>\$ 40,958</u>	<u>\$ 708,668</u>
Net cash provided (used) by operating activities	<u>\$ 1,014,931</u>	<u>\$ (347,221)</u>	<u>\$ 40,958</u>	<u>\$ 708,668</u>

Cascade County  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2018

Internal Service  
Funds

\$ (660,225)

652,883

28,848

-

-

1,574

(70,193)

2,129

(12,712)

-

12,151

172,574

(1,570)

381,940

---

\$ 507,401

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Cascade County  
Statement of Fiduciary Net Position  
June 30, 2018

	Private-purpose trust funds	Investment trust funds	Agency funds
<b>ASSETS</b>			
Cash and investments	\$ 172,203	\$ 12,535,999	\$ 16,424,501
Restricted cash	-		43,657
Holdings in external investment	-		12,535,999
Accounts receivable			6,272
Other receivables	(49)		5,417
Taxes and assessments receivable	-		10,380,843
Advances to other funds			2,537,428
Total assets	<u>\$ 172,154</u>	<u>\$ 12,535,999</u>	<u>\$ 41,934,117</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ 1,085,705
Due to other governments	2,929	-	38,310,985
Advances from other funds	-	-	2,537,428
Accrued expenses	153,693	-	-
Total liabilities	<u>156,622</u>	<u>-</u>	<u>41,934,117</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>156,622</u>	<u>-</u>	<u>\$ 41,934,117</u>
<b>NET POSITION</b>			
Held in trust for pension benefits and other purposes	<u>\$ 15,532</u>	<u>\$ 12,535,999</u>	

Cascade County  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2018

	<u>Private-purpose trust funds</u>	<u>Investment trust funds</u>
<b>Additions</b>		
Contribution to pooled investments	-	13,299,273
Reinvested interest		220,802
<b>Total additions</b>		<u>13,520,075</u>
<b>Deductions</b>	-	
Distributions from pooled investments	-	15,766,010
Withdrawals	18,228	
<b>Total deductions</b>	<u>18,228</u>	<u>15,766,010</u>
<b>Change in net position</b>		(2,245,935)
<b>Net Position - beginning of the year</b>	33,760	14,781,934
<b>Net Position - end of the year</b>	<u>\$ 15,532</u>	<u>\$ 12,535,999</u>

## **Notes to the Financial Statements**

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies**

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

**A. Reporting Entity**

The County of Cascade, Montana is a political subdivision of the State of Montana governed by a three-member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the Commission form of government. The accompanying financial statements present the primary government. The County has no component unit entities for which the government is considered to be financially accountable.

**B. Government-Wide and Fund Financial Statements**

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

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

The government-wide proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and a protest of the tax is cleared or an amount can be readily determined from an outside source. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies - Continued**

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

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

*Internal Service Fund* - These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis. The County utilized three internal service funds. One is for the cost of the County Printer. Another is Fleet Maintenance, which tracks the costs of the fleet maintenance department. The third fund is the Self Insurance Fund and is only used for interfund advances.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies - Continued**

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

*Private Purpose Trust Funds* – These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor or mandated by State Statutes. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor. All of the County’s trust funds are mandated by the State Statutes for the following: County Attorney Restitution, utilized to receive and disburse restitution payments; and Emergency Aid, which consists of anonymous donations that can be used to help the indigent.

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

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

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

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Intergovernmental revenues are normally program revenues. The County receives payments-in-lieu of taxes and an Entitlement Revenue from other Governmental units that are considered as general revenue since they come with no restrictions of us. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies - Continued**

**D. Assets, Liabilities, and Net Position or Equity**

**1. Deposits and Investments**

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

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

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

**2. Receivables and Payables**

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

Accounts receivables are shown net of allowance for uncollectible accounts (\$480,126 and \$7,611 for the Community Health Clinic and Expo Park, respectively). In the governmental funds, property tax receivables are offset by deferred revenue accounts since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance notice.

**3. Inventories**

All inventories are valued at cost using the first-in, first-out method. Inventories are expensed when consumed. Inventories of materials and supplies on hand are maintained for governmental funds.

**4. Taxes and Assessments Receivable**

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

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies - Continued**

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

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, 2018, were within the legal limits. The tax levies were based upon a taxable valuation of \$163,695,394.

**5. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets, except for infrastructure, as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of 1 year. Roads are capitalized if the cost of improvements is equal to or greater than \$50,000 and bridges are capitalized if costs exceed \$125,000. Initial capitalization of infrastructure, all roads and bridges, were capitalized regardless of cost or original construction date. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition 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.

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

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

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies - Continued**

**6. Compensated Absences**

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

Vacation leave

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

Sick leave

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

**7. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts are deferred and amortized over the life of the bond issue using the straight-line method which is materially consistent with the interest method. There were no Bond premiums for the current year. Bonds payable are reported net of the applicable bond premium or discount.

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

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies - Continued**

**8. Deferred Outflows/ Inflows of Resources**

The County reports decreases in net position that relate to future period(s) as deferred outflows of resources in a separate section of its statement of net position. Deferred outflows of resources are related to district's pension plans and consist of difference between expected and actual results, changes in actuarial assumptions, difference between actual and expected contributions and contributions made to the pension plans subsequent to the measurement date. No deferred outflows of resources affect the governmental funds financial statements in the current year.

The County's statements of net position and its governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period(s). Deferred inflows of resources are reported in the district's statement of net position for actual pension plan investment earnings in excess of the expected amounts and differences between actual and expected contributions included in determining pension expense. In the governmental funds, the only deferred inflow of resources is for revenue that is considered unavailable. The County will not recognize the related revenues until they are available under the modified accrual basis of accounting accordingly.

**9. Net Position**

In the government-wide and proprietary financial statements, net position accounts are classified in the following categories:

*Net Investment in Capital Assets* - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

*Restricted* - this amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments, enabling legislation, or constitutional provisions.

*Unrestricted* - this amount is all net position that do not meet the definition of "net investment in capital asset" or "restricted net position."

**10. Fund Balance**

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

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

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 1 - Summary of Significant Accounting Policies - Continued**

**10. Fund Balance - Continued**

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

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

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

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

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

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

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 2 - Compliance and Accountability**

**A. Budgetary Information**

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

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

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

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level, which is identified as the legal level of budgetary control. Department for this purpose is defined as a segment of a fund, such as Commission is a department of the General Fund, which, has several different departments.

**B. Excess of Expenditures Over Appropriations**

No departments overspent their authorized budget.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 3 - Deposits and Investments**

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

**Governmental Activities, Business-Type Activities, and Fiduciary Funds**

At June 30, 2018 deposits and investments consist of the following:

Cash on hand and petty cash	\$ 26,440
Cash in banks:	
Demand deposits	7,823,114
State Short-Term Investment Pool (STIP)	<u>37,115,611</u>
Total deposits and investments	<u>\$44,965,165</u>

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

Governmental activities	\$ 13,510,055
Business-type activities	2,278,750
Investment Trust Fund	12,535,999
Other fiduciary funds	<u>16,640,361</u>
Total deposits and investments	<u>\$ 44,965,165</u>

**Cash Deposits**

***Custodial Credit Risk***

Montana statutes require that the County obtain securities for the uninsured portion of the deposits as follows: 1) Securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, 2) Securities equal to 100% of the uninsured deposits if the institution in which the deposits are made has a net worth to total assets ratio of less than 6%. The State statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for County deposits at June 30, 2018, complied with the amount required by State statutes.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk but follows the requirements of the State of Montana, as detailed above. As of June 30, 2018, the carrying amount of the County's bank deposits was \$ 5,285,686 and the respective bank balances totaled \$9,003,461. Of the total bank balance, \$446,357 was insured through the Federal Depository Insurance Corporation (FDIC). \$7,773,360 was collateralized with securities held by the financial institution's custodial agent. These securities are held in the name of the County. The remaining \$783,744 was uninsured and uncollateralized.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 3- Deposits and Investments - Continued**

**Investments**

The County's investments, at June 30, 2018, consist of Montana Short-Term Investment Pool (STIP) totaling \$37,115,611.

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. The County reports its investment in STIP at the transaction amount of \$1.00 per share. This is not materially different from fair value based on the Net Asset Value (NAV) per share which was 1.000072 for the month of June 2018.

***Custodial Credit Risk***

Custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2018, the County's had no investment exposed to custodial credit risk.

***Credit Risk***

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

The State of Montana STIP has its own formal investment policy that addresses credit risk. The policy specifies that STIP securities have ratings provided by Standard & Poor's, Moody's, or Fitch. Although the STIP investments have been rated by investment security type, STIP, as an external investment pool, has not been rated. Additional information on the State of Montana Short-Term Investment Pool may be obtained by contacting the Montana Board of Investments, Department of Commerce, 2401 Colonial Drive, 3rd floor, P.O. Box 200126, Helena, MT 59620-0126 or by phone (406) 444-0001.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 3- Deposits and Investments – Continued**

***Interest Rate Risk***

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

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

***Concentration of Credit Risk***

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

<u>Issuer Organization</u>	<u>Percentage</u>
STIP	100%

**Fair Value Measurements**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

Level 2 - Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets of liabilities in inactive markets;
- inputs other than quotes prices that are observable for the asset or liability;
- inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

If the asset of liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 3- Deposits and Investments – Continued**

The valuation method for investments measured at the net asset value (NAV) per share is presented in the table below.

	<u>6/30/2018</u>	<u>Unfunded</u> <u>Commitments</u>	<u>Redemption</u> <u>Frequency</u> <u>(If currently</u> <u>eligible)</u>	<u>Redemption</u> <u>Notice</u> <u>Period</u>
Short-Term Investment Pool	\$ 37,115,611	N/A	Monthly	N/A

**External Investment Pool**

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

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



**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

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

The County made interfund loans from the Self Insurance Fund to the General Fund and ExpoPark for the purpose of the County's Energy Efficiency Project and to replace the bleachers in the arena at ExpoPark. These interfund loans are shown as advances to other funds of \$936,598 in the Self Insurance Fund and advances from other funds of \$235,939 and \$700,659 in the General and ExpoPark funds, respectively. The advances are not scheduled to be fully repaid within a year.

Interfund transfers are as follows:

Transfer Out:	Transfer In:							
	General Fund	Public Safety	Road	Non-Major Fund	Montana Expo	Community Health Clinic	Internal Service	Total
General			1,066,851.00	891,728.20	531,469.00			2,490,048.00
Public Safety				567,000.00			248,090.00	815,090.00
Non Major	848,735.00	733,068.00	1,868,167.00	1,670,489.00	1,100,000.00		111,377.00	6,331,836.00
MT Expo				3,850.00				3,850.00
Internal Service				5,856.00	2,688.00	12,288.00	1,536.00	22,368.00
	848,735.00	733,068.00	2,935,018.00	3,138,923.00	1,634,157.00	12,288.00	361,003.00	9,663,192.00

The County is allowed to levy a tax (Permissive Medical Levy) for the increased costs of health insurance in governmental funds. This money is transferred to other funds based on number of employees on the health insurance plan at the beginning of the fiscal year. \$1,691,838 of the transfers out of nonmajor governmental funds were for this purpose. \$1,100,000 was transferred to the ExpoPark for fair support. Other transfers are for the support of programs through the County, capital projects, and to cover shortfalls.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 6 - Capital Assets**

Capital assets activity for the year ended June 30, 2018, is summarized as follows:

	Balance 07/01/2017	Additions	Deletions	Adjustment	Transfers	Balance 06/30/2018
Governmental Activities Capital Assets not being depreciated						
Land	\$ 4,061,145					\$ 4,061,145
Land Easements	3,271,354					3,271,354
Construction in Progress	3,819,703	23,460	(3,817,054)	(2,649)		23,460
<b>Total Capital Assets Not being Depreciated</b>	<b>11,152,202</b>	<b>23,460</b>	<b>(3,817,054)</b>	<b>(2,649)</b>	<b>0</b>	<b>7,355,959</b>
Capital Assets being Depreciated						
Buildings	31,397,172	4,706,585	(186,899)			35,916,858
Machinery and equipment Improvements	10,874,443	2,161,631	(1,054,921)			11,981,153
Infrastructure	242,270	37,672				279,942
Software	35,263,170	3,248,212	( 107,774)			38,403,608
		421,284				421,284
<b>Total capital assets Being depreciated</b>	<b>77,777,055</b>	<b>10,575,384</b>	<b>( 1,349,594)</b>	<b>0</b>	<b>0</b>	<b>87,002,845</b>
Less accumulated depreciation						
Buildings	(10,074,186)	(890,712)	186,900			(10,777,998)
Machinery and equipment Improvements	(6,696,916)	(1,347,919)	717,672			(7,327,163)
Infrastructure	(187,372)	(6,952)				(194,324)
Software	(20,793,359)	(791,469)	86,378			(21,498,450)
		(25,076)				(25,076)
<b>Total accumulated depreciation</b>	<b>(37,751,833)</b>	<b>(3,062,128)</b>	<b>990,950</b>	<b>0</b>	<b>0</b>	<b>(39,823,011)</b>
<b>Total capital assets being depreciated, net</b>	<b>40,025,222</b>	<b>7,513,256</b>	<b>(358,644)</b>	<b>0</b>	<b>0</b>	<b>47,179,834</b>
<b>Governmental activities Capital assets, net</b>	<b>\$51,177,422</b>	<b>\$7,536,716</b>	<b>\$(4,175,698)</b>	<b>(2,649)</b>	<b>0</b>	<b>\$54,535,788</b>

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 6 - Capital Assets - Continued**

	Balance 07/01/2017	Additions	Deletions	Adjustment	Transfers	Balance 06/30/2018
<b>Business – Type activities</b>						
Capital Assets not being depreciated						
Land	\$ 549,890	\$	\$	\$	\$	\$ 549,890
Total Capital Assets Not being Depreciated	549,890	0	0	0	0	549,890
Capital Assets being Depreciated						
Buildings	10,938,818	77,224				11,016,042
Machinery and equipment	2,046,398	444,441	(6,275)			2,484,564
Improvements	4,544,156					4,544,156
Total capital assets Being depreciated	17,529,372	521,665	(6,275)	0	0	18,044,762
Less accumulated depreciation						
Buildings	(6,661,151)	(322,157)				(6,983,308)
Machinery and equipment	(1,236,670)	(212,817)	6,275			(1,443,212)
Improvements	(3,564,284)	(71,948)				(3,636,232)
Total accumulated depreciation	(11,462,105)	(606,922)	6,275	0	0	(12,062,752)
Total capital assets Being depreciated, net	6,067,267	(85,257)	0	0	0	5,982,010
<b>Business-type activities</b>						
<b>Capital assets, net</b>	<b>\$ 6,617,157</b>	<b>\$ (85,257)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,531,900</b>

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 6 - Capital Assets - Continued**

	Balance 07/01/2017	Additions	Deletions	Adjustment	Transfers	Balance 06/30/2018
<b>Internal Service Funds</b>						
Capital Assets being Depreciated						
Machinery and equipment	\$ 5,153,552	\$ 518,163	\$ (447,620)	\$ 0	\$ 0	\$ 5,224,095
Less accumulated depreciation						
Machinery and equipment	(3,329,490)	(652,883)	411,752	0	0	(3,570,620)
Total capital assets						
Being depreciated, net	1,824,063	(134,720)	(35,868)	0	0	1,653,475
Internal Service funds						
Capital assets, net	\$ 1,824,063	\$ (134,720)	\$ (35,868)	\$ 0	\$ 0	\$ 1,653,475

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 6 – Capital Assets - Continued**

Depreciation expense was charged to the functions in the Statement of Activities as follows:

**Governmental Activities**

General government	\$ 482,092
Public works	1,944,134
Public health	29,998
Public safety	574,304
Social and economic services	31,599
General government (internal service funds)	<u>652,883</u>
<b>Total governmental activities depreciation expense</b>	<b><u>\$ 3,715,010</u></b>

**Note 7 - Long-Term Liabilities**

Changes in long-term liabilities for the year ended June 30, 2018, were as follows:

	Balance		Balance	Amounts
	<u>7/1/2017</u>	<u>Additions</u>	<u>6/30/2018</u>	<u>Due Within</u>
		<u>Reductions</u>		<u>One Year</u>
<b>Governmental</b>				
Intercap loans	2,346,848		2,105,926	335,239
Intercap (internal service funds)	252,740		0	0
Loan Agreement	0	390,000	390,000	195,000
Other post-employment benefits	933,998		355,639	0
Compensated absences (I.S)	73,519	53,951	85,670	8,567
Compensated absences	<u>2,579,869</u>	<u>1,784,788</u>	<u>2,741,198</u>	<u>274,120</u>
<b>Governmental long-term liabilities</b>	<b><u>\$ 6,186,974</u></b>	<b><u>\$ 2,228,739</u></b>	<b><u>\$ 5,678,434</u></b>	<b><u>\$ 812,926</u></b>
<b>Business-type</b>				
Compensated absences	<u>\$ 236,815</u>	<u>\$ 198,943</u>	<u>\$ (166,696)</u>	<u>\$ 26,906</u>
<b>Business-type long term liabilities</b>	<b><u>\$ 236,815</u></b>	<b><u>\$ 198,943</u></b>	<b><u>\$ (166,696)</u></b>	<b><u>\$ 26,906</u></b>
<b>Total governmental and business-type activities</b>	<b><u>\$ 6,423,789</u></b>	<b><u>\$ 2,427,682</u></b>	<b><u>\$ 5,947,495</u></b>	<b><u>\$ 839,832</u></b>

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 7 - Long-Term Liabilities - Continued**

Long term debt of the County includes the following as of June 30, 2018:

Intercap Loans:

Bob Marshall RID - State of Montana Intercap Loan Program Rural Improvement District loan with a final maturity date February 15, 2024. The original amount of the loan was \$100,931 with interest at a variable interest rate between 4.25% and 1.00%. The interest rate was 1.55% as of June 30, 2018. The loan is secured by special assessment tax revenues.	\$ 48,103
Complete Public Works Facility, Remodel Campus - State of Montana Intercap Loan Program loan with a final maturity date February 15, 2019. The original amount of the loan was \$852,306 with interest at a variable interest rate between 3.25% and 1.00%. The interest rate was 1.55% at June 30, 2018	99,884
Public Works Facility, Remodel Campus - State of Montana Intercap Loan Program loan with a final maturity date February 15, 2019. The original amount of the loan was \$397,694 with interest at a variable interest rate between 3.25% and 1.00%. The interest rate was 1.55% at June 30, 2018.	47,500
Courthouse Repair – State of Montana Intercap Loan Program loan with a final maturity date August 15, 2027. The original amount of the loan was \$2000,000 with interest at a variable interest rate. The interest rate effect for FY2018 is 2.5%.	1,910,439
Loan Agreement – Dickman Excavation, Public Works Gravel Crusher. The original amount of the loan was \$390,000 with an interest rate of 2%. The final maturity date is July 10, 2019.	<u>390,000</u>
Total long-term debt	2,495,926
Less current maturities	<u>530,239</u>
<b>Total long-term debt, net of current maturities</b>	<b><u>\$ 1,965,687</u></b>

The annual maturity of all long-term debt (loan agreement and intercap loans) of the County, as of June 30, 2018 is as follows:

	Governmental Activities	
	Principal	Interest
2019	\$ 530,239	\$ 71,470
2020	387,709	58,207
2021	197,686	48,333
2022	202,803	42,170
2023	208,050	35,811
2024 - 2026	<u>969,439</u>	<u>78,408</u>
	<u>\$ 2,495,926</u>	<u>\$ 334,399</u>

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 7 - Long-Term Liabilities - Continued**

**Conduit Debt**

The County has issued conduit debt for Loebro, Inc. The aggregate outstanding amount is \$3,797,204 at June 30, 2018. In substance, the County has no obligation for the repayment of this debt.

**Note 8 - Fund Equity**

Governmental funds fund balance can be classified into five categories. The categories are nonspendable, restricted, committed, assigned and unassigned.

Nonspendable:	
Inventory	\$ 603,293
Prepays	<u>20,076</u>
	<u>\$ 623,369</u>
Spendable:	
Restricted for:	
General government	\$ 502,716
Public safety	273,899
Public works	205,142
Health services	1,515,216
Total restricted	<u>\$ 2,496,973</u>
Committed for:	
General government	\$ 1,706,795
Public safety	1,982,052
Public works	935,702
Health services	321,280
Culture and recreation	58,341
Total committed	<u>\$ 5,004,170</u>
Assigned for:	
General government	\$ 1,722,958
Public safety	2,490,420
Public works	1,092,744
Health services	202,136
Culture and recreation	8,929
Environmental management	873
Debt Service	9,033
Total assigned	<u>\$ 5,527,093</u>
Unassigned:	
	<u>\$ 1,849,472</u>

Restricted net position in the government wide statement of net position is \$4,697,789 which includes the restricted fund balance of \$2,496,973 from above, and \$2,200,516 of restricted net position from taxes receivable which is recognized as revenue in the government wide statements but is included in deferred revenue in the governmental funds. Homeland Security Grant fund has a negative unassigned fund balance of \$(1,010), and EPA Grants fund has a negative unassigned fund balance of \$(3,141). There are 5 Debt Service funds with a netative unassigned fund balance of \$(2,275). Fund 3030 Adult Detention G.O. Bond has the largest negative balance of \$(1,939).



**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9 - Retirement Plans - (continued)**

- a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
  - b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- 3) Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:
- a. The same retirement as prior to the return to service;
  - b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
  - c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

**Vesting**

5 years of membership service

**Member's highest average compensation (HAC)**

- Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

**Compensation Cap**

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

**Monthly benefit formula**

- 1) Members hired prior to July 1, 2011:
- i) Less than 25 years of membership service: 1.785% of HAC per year of service credit;
  - ii) 25 years of membership service or more: 2% of HAC per year of service credit.
- 2) Members hired on or after July 1, 2011:
- i) Less than 10 years of membership service: 1.5% of HAC per year of service credit;
  - ii) 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
  - iii) 30 years or more of membership service: 2% of HAC per year of service credit.

**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
  - (a) 1.5% for each year PERS is funded at or above 90%;
  - (b) 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - (c) 0% whenever the amortization period for PERS is 40 years or more.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9 – Retirement Plans – (continued)**

**Overview of Contributions**

Rates are specified by state law for periodic member and employer contributions and are a percentage of the member’s compensation. Contributions are deducted from each member’s salary and remitted by participating employers. The State legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are shown in the table below.

<u>Fiscal</u> <u>Year</u>	<u>Member</u>		<u>State &amp;</u> <u>Universities</u> <u>Employer</u>	<u>Local Government</u>		<u>School Districts</u>	
	<u>Hired</u> <u>&lt;7/01/11</u>	<u>Hired</u> <u>&gt;7/01/11</u>		<u>Employer</u>	<u>State</u>	<u>Employer</u>	<u>State</u>
2018	7.9%	7.9%	8.570%	8.470%	0.10%	8.20%	0.370%
2017	7.9%	7.9%	8.470%	8.370%	0.10%	8.10%	0.370%
2016	7.9%	7.9%	8.370%	8.270%	0.10%	8.00%	0.370%
2015	7.9%	7.9%	8.270%	8.170%	0.10%	7.90%	0.370%
2014	7.9%	7.9%	8.170%	8.070%	0.10%	7.80%	0.370%
2012-2013	6.9%	7.9%	7.170%	7.070%	0.10%	6.80%	0.370%
2010-2011	6.9%		7.170%	7.070%	0.10%	6.80%	0.370%
2008-2009	6.9%		7.035%	6.935%	0.10%	6.80%	0.235%
2000-2007	6.9%		6.900%	6.800%	0.10%	6.80%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. Employer contributions to the system:
  - (a) Effective July 1, 2014, following the 2013 Legislative Session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following an actuary valuation that shows the amortization period of the PERS-DBRP has dropped below 25 years and remains below the 25 years following the reduction of both the additional employer and member contributions rates.
  - (b) Effective July 1, 2013, employers are required to make contributions on working retirees’ compensation. Member contributions for working retirees are not required.
3. Non Employer Contributions:
  - (a) Special Funding
    - i) The State contributes 0.1% of members’ compensation on behalf of local government entities.
    - ii) The State contributes 0.37% of members’ compensation on behalf of school district entities.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9 – Retirement Plans – (continued)**

- b. Not Special Funding
  - i) The State contributes a portion of Coal Severance Tax income and earnings from the Coal Trust Permanent Trust fund.

**Stand-Alone Statements**

The PERS financial information is reported in the Public Employees' Retirement Board's *Comprehensive Annual Financial Report* and the GASB 68 Report disclose the plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov>.

CAFR information including our stand alone financial statements can be found on their web site at <http://mpera.mt.gov/annualReports.shtml>

The latest actuarial valuation and experience study can be found at their website at <http://mpera.mt.gov/actuarialValuations.shtml>

**Actuarial Assumptions**

The Total Pension Liability (TPL) used to calculate the Net Pension Liability (NPL) was determined by taking the results of the June 30, 2016, actuarial valuation and applying standard roll forward procedures to update the TPL to June 30, 2017. There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the last actuarial experience study, dated May 2017, for the six year period July 1, 2010 to June 30, 2016. Among those assumptions were the following:

- Investment Return (net of admin expense) 7.65%
- Admin Expense as % of Payroll 0.26%
- General Wage Growth\* 3.50%
  - \*includes Inflation at 2.75%
- Merit Increases 0% to 4.8%
- Postretirement Benefit Increases

**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
  - (a) 1.5% for each year PERS is funded at or above 90%;
  - (b) 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - (c) 0% whenever the amortization period for PERS is 40 years or more.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9 – Retirement Plans – (continued)**

- Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, males set back 1 year.
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Employee and Annuitant Mortality Tables with no projections.

**Discount Rate**

The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes coal severance tax and interest money from the general fund. The interest is contributed monthly and the severance tax is contributed quarterly. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

**Target Allocations**

The long-term expected return on pension plan assets is reviewed as part of the regular experience study prepared for the System. The most recent analysis, performed for the period of fiscal years July 1, 2010 through June 30, 2016, is outlined in a report dated May 2017 and is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption. These factors include rates of return adopted by similar public sector systems, as well as the utilization of a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by an investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. Best estimates of arithmetic real rate of return for each major asset class included in the target asset allocation as of June 30, 2017 are summarized below.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9 – Retirement Plans – (continued)**

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Real Rate of Return Arithmetic Basis</b>	<b>Long-Term Expected Real Rate of Return</b>
Cash Equivalents	2.60%	4.00%	.10%
Domestic Equity	36.00%	4.55%	1.64%
Foreign Equity	18.00%	6.35%	1.14%
Fixed Income	23.4%	1.00%	.23%
Private Equity	12.00%	7.75%	.93%
Real Estate	8.00%	4.00%	.32%
Total	100.0%		4.37%
Inflation			2.75%
Portfolio Return Expectation			7.12%

The long-term expected nominal rate of return above of 7.12% is an expected portfolio rate of return provided by Board of Investments (BOI), which differs from the total long-term assumed rate of return of 7.65% in the experience study. The assumed investment rate is comprised of a 2.75% inflation rate and a real rate of return of 4.90%.

**Sensitivity Analysis**

<b>As of report date</b>	<b>1.0% Decrease (6.65%)</b>	<b>Current Discount Rate</b>	<b>1.0% Increase (8.65%)</b>
Employer's Net Pension Liability	\$ 30,864,478	\$ 21,192,097	\$ 13,072,866

The sensitivity of the NPL to the discount rate is shown the above table. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than current rate.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

**Summary of Significant Accounting Policies**

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable.

Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred.

Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

**Net Pension Liability**

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). As GASB Statement 68 allows, a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2017, was determined by taking the results of the June 30, 2016, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

**Special Funding**

The state of Montana, as the non-employer contributing entity, paid to the Plan additional contributions that qualify as *special funding*. Those employers who received *special funding* are counties; cities & towns; school districts & high schools; and other governmental agencies.

**Not Special Funding**

Per Montana law, state agencies and universities paid their own additional contributions. These employer paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions. The state of Montana, as the non-employer contributing entity, also paid to the Plan coal tax contributions that are *not* accounted for as special funding for all participating employers.

The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2017, and 2016, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for a particular employer to the total state contributions paid. The employer recorded a liability of \$21,192,097 and the employer's proportionate share was 1.0881 percent.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

As of measurement date	Net Pension Liability as of 6/30/2017	Net Pension Liability as of 6/30/2016	Percent of Collective NPL 6/30/2017	Percent of Collective NPL 6/30/2016	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 21,192,097	\$ 18,525,159	1.0881%	1.0876%	0.0005%
State of Montana Proportionate Share associated with Employer	\$ 263,977	\$ 226,356	1.3453%	1.3898%	(0.0445)%
Total	\$ 21,456,074	\$ 18,751,515	2.4334%	2.4774%	(0.0439)%

***Changes in actuarial assumptions and methods:***

Effective July 1, 2017, the following assumption changes were used:

- Lowered the interest rate from 7.75% to 7.65%
- Lowered the inflation rate from 3.00% to 2.75%.
- Updated non-disabled mortality to the RP-2000 Combined Employee and Annuitant Mortality Table projected to 2020 using scale BB, males set back 1 year.
- Increased rates of withdrawal.
- Lowered the merit component of the total salary increase.
- Lowered the wage base component of the total salary increase from 4.00% to 3.50%.
- Decreased the administrative expense load from 0.27% to 0.26%.

Effective July 1, 2017, the following method changes were used:

- Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount will vary from year to year based on the prior year's actual administrative expenses.
- To be consistent with the wage base growth change, the payroll growth assumption for amortization as a level percent of pay was reduced from 4.00% to 3.50%.

***Changes in benefit terms:***

Effective July 1, 2017, the following benefit changes were:

- The interest rate credited to member accounts increased from 0.25% to 0.77%.
- Lump sum payouts in all systems are limited to the member's accumulated contributions rather than the present value of the member's benefit.

***Changes in proportionate share:*** Between the measurement date of the collective NPL and the employer's reporting date there were no changes in proportion that would have an effect on the employer's proportionate share of the collective NPL.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**  
**Pension Expense**

As of measurement date	Pension Expense as of 6/30/2017	Pension expense As of 06/30/2016
Employer's Proportionate Share of PERS	\$ 2,119,713	\$1,078,206
Employer Grant Revenue- State of Montana Proportionate Share for employer	\$14,073	18,969
Employer Grant Revenue – State Of Montana Coal Tax for employer	303,157	324,565
<b>Total</b>	<b>\$2,436,943</b>	<b>\$1,421,740</b>

At June 30, 2017 measurement date, the employer recognized \$2,119,713 for its proportionate share of the Plan's pension expense and recognized grant revenue of \$14,073 for the state of Montana proportionate share of the pension expense associated with the employer. Additionally, the employer recognized grant revenue of \$303,157 from the Coal Severance Tax fund.

**Recognition of Deferred Inflows and Outflows**

At June 30, 2017, the employer reported its proportionate share of PERS' deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

As of Measurement date	Deferred Outflows of Resources	Deferred Inflows of Resources
Actual vs. expected experience	\$ 521,895	\$ 30,674
Changes in assumptions	\$ 2,896,738	\$
Actual vs. expected investment earnings	\$	142,328
Changes in proportion share and differences between employer contributions and proportionate share of contributions	\$ 0	\$ 239,320
Employer contributions subsequent to the measurement date - # FY 2017 Contributions	\$ 1,145,139	\$
<b>Total</b>	<b>\$ 4,563,772</b>	<b>\$ 412,322</b>

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9 - Retirement Plans - Continued**

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

For the Measurement Year ended June 30:	Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense
2018	\$554,797
2019	\$1,611,666
2020	\$1,290,912
2021	\$(451,064)
2022	\$0
Thereafter	\$0

**PERS Disclosure for the defined contribution plan – 126**

CASCADE COUNTY contributed to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2017, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures Plan or the 300 employers that have participants in the PERS-DCRP totaled \$396,650.

**Plan Description - Teachers' Retirement System**

Teachers' Retirement System (TRS or the System) is a mandatory-participation multiple-employer cost-sharing defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana.

The TRS Board is the governing body of the System and the TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20 of the Montana Code Annotated, and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS web site at [trs.mt.gov](http://trs.mt.gov).

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

**Summary of Benefits**

Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan ("Tier One"). Employees with a minimum of 25 years of service or who have reached age 60 with 5 years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier ("Tier Two"), which differs from Tier One as follows:

- Tier Two uses a 5-year average final compensation (as opposed to 3-year AFC in Tier One)
- Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with creditable service in 25 years in Tier One)
- Tier Two provides for early retirement benefits with 5 years of creditable service at age 55 (rather than age 50 in Tier One)
- Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also now currently in place for Tier One members), and
- Tier Two provides for an enhanced benefit calculation -  $1.85\% \times \text{AFC} \times \text{years of creditable service}$  - for members retiring with at least 30 years of creditable service and at least 60 years of age (rather than  $1.6667 \times \text{AFC} \times \text{years of creditable service}$ )

A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date. The GABA is applicable to both Tier One and Tier Two members. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

**Overview of Contributions**

The System receives a portion of the total required statutory contributions directly from the State for all employers. The employers are considered to be in a special funding situation as defined by GASB 68 and the State is treated as a non-employer contributing entity in TRS. The System receives 2.49% of reportable compensation from the State's general fund for School Districts and Other Employers. The System also receives 0.11% of reportable compensation from the State's general fund for all TRS Employers including State Agency and University System Employers. Finally, the State is also required to contribute \$25 million in perpetuity payable July 1st of each year.



**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

- Mortality among contributing members, service retired members, and beneficiaries
  - ◆ For Males: 1992 Base Rates from the RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and 1992 Base Rates from the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.
  - ◆ For Females: 1992 Base Rates from the RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and 1992 Base Rates from the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018
- Mortality among disabled members
  - ◆ For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.
  - ◆ For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

\*Total Wage Increases include 4.00% general wage increase assumption

**Discount Rate**

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board’s funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions the State general fund will contribute \$25 million annually to the System payable July 1st of each year. Based on those assumptions, the System’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

**Target Allocations**

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return*
Broad US Equity	36.00%	4.80%	1.73%
Broad International Equity	18.00%	6.05%	1.09%
Private Equity	12.00%	8.50%	1.02%
Intermediate Bonds	23.40%	1.50%	0.35%
Core Real Estate	4.00%	4.50%	0.18%
High Yield Bonds	2.60%	3.25%	0.08%
Non-Core Real Estate	4.00%	7.50%	0.30%
	100.00%		4.75%
		Inflation	3.25%
		Expected arithmetic nominal return	8.00%

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

\*The long-term expected nominal rate of return above of 8.00% differs from the total TRS long-term rate of return assumption of 7.75%. The assumed rate is comprised of a 3.25% inflation rate and a real long-term expected rate of return of 4.50%.

The assumed long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2008 through 2013, is outlined in a report dated May 1, 2014. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2017, is summarized in the above table.

**Sensitivity Analysis**

	1.0% Decrease (6.75%)	Current Discount Rate	1.0% Increase (8.75%)
The Employer's proportion of Net Pension Liability	\$ 69,600	\$ 50,507	\$ 34,426

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

**Summary of Significant Accounting Policies**

The Teachers' Retirement System prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Teachers' Retirement System (TRS) and additions to/deductions from TRS's fiduciary net position have been determined on the same accrual basis as they are reported by TRS. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. TRS adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

TRS' stand-alone financial statements, actuarial valuations and experience studies can be found online at <https://trs.mt.gov/TrsInfo/NewsAnnualReports>.

**Net Pension Liability**

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Montana Teachers' Retirement System (TRS or the System). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability. In accordance with Statement 68, the System has a special funding situation in which the State of Montana is legally responsible for making contributions directly to TRS that are used to provide pension benefits to the retired members of TRS. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer. The following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2018 and June 30, 2017 (reporting dates).

	Net Pension Liability as of 6/30/2018	Net Pension Liability as of 6/30/2017	Percent of Collective NPL as of 6/30/2018	Percent of Collective NPL as of 6/30/2017	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 50,507	\$ 45,322	.0030%	.0025%	.0005%
State of Montana Proportionate Share associated with Employer	\$ 32,272	\$ 32,920	.0019%	.0018%	.0001%
Total	\$ 82,779	\$ 78,242	.0049%	.0043%	.0006%

At June 30, 2018, the employer recorded a liability of \$50,507 for its proportionate share of the Net Pension Liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. Therefore, no update procedures were used to roll Forward the total pension liability to the measurement date. The employer's proportion of the net pension liability was based on the employer's contributions received by TRS during the measurement period July 1, 2016, through June 30, 2017, relative to the total employer contributions received from all of TRS' participating employers. At June 30, 2018, the employer's proportion was .0030 percent.

***Changes in actuarial assumptions and other inputs:*** There have been no changes in actuarial assumptions and other inputs since the previous measurement date.

***Changes in benefit terms:*** There have been no changes in benefit terms since the previous measurement date.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

*Changes in proportionate share:* There were no changes between the measurement date of the collective net pension liability and the reporting date. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension liability. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

**Pension Expense**

	Pension Expense as of 6/30/2018
Cascade County Proportionate Share	\$ 4,103
State of Montana Proportionate Share associated with Employer	\$ 1,217
<b>Total</b>	<b>\$ 5,320</b>

At June 30, 2018, the employer recognized a Pension Expense of \$5,320 for its proportionate share of the TRS' pension expense. The employer also recognized grant revenue of \$ 1,217 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

**Deferred Inflows and Outflows**

At June 30, 2018, the employer reported its proportionate share of TRS' deferred outflows of resources and deferred inflows of resources related to TRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 186	\$ 76
Changes in actuarial assumptions	\$ 0	\$ 211
Difference between projected and actual investments earnings	\$ 0	\$ 200
Changes in proportion & Differences between actual and expected contributions	\$ 6,996	\$ 5,081
*Contributions paid to TRS subsequent to the measurement date - FY 2016 Contributions	\$ 3,950	\$ 0
<b>Total</b>	<b>\$ 11,132</b>	<b>\$ 5,568</b>

\* Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense
2019	\$ 3,256	\$ 3,650	\$ (394)
2020	\$ 3,244	\$ 2,452	\$ 792
2021	\$ 2,106	\$ 0	\$ 2,106
2022	\$ 0	\$ 891	\$ (891)
2023	\$ 0	\$ 0	\$ 0
Thereafter	\$ 0	\$ 0	\$ 0

**Plan Description - Sheriffs' Retirement System (SRS)**

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, MCA. This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and to all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature. The SRS provides retirement, disability and death benefits to plan members and their beneficiaries.

**Summary of Benefits**

**Eligibility for benefit:** 20 years of membership service, regardless of age.

Other Retirement Option:

Age 50, 5 years of membership service. This benefit is the actuarial equivalent of the service retirement benefit.

**Vesting:** 5 years of membership service.

**Member's highest average compensation (HAC):**

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;

Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months.

**Compensation Cap:**

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's highest average compensation.

**Monthly Benefit Formula:** 2.5% of HAC per year of service.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- ◆ 3% for members hired **prior to** July 1, 2007
- ◆ 1.5% for members hired **on or after** July 1, 2007

**Overview of Contributions**

Rates are specified by state law for periodic member and employer contributions and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The State legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are shown in the table below.

<b>Fiscal Year</b>	<b>Members</b>	<b>Employers</b>
2010-2018	9.245%	10.115%
2008-2009	9.245%	9.825%
1998-2007	9.245%	9.535%

**Stand-Alone Statements**

The SRS financial information is reported in the Public Employees' Retirement Board's Comprehensive Annual Financial Report for the fiscal year ended. It is available from the PERB at 100 North Park, PO Box 200131, Helena MT 59620-0131, 406-444-3154.

CAFR information including our stand alone financial statements can be found on our web site at:  
<http://mpera.mt.gov/annualReports.shtml>

The latest actuarial valuation and experience study can be found at our website at:  
<http://mpera.mt.gov/actuarialValuations.shtml>

**Actuarial Assumptions**

The TPL used to calculate the NPL was determined by an actuarial valuation as of June 30, 2016, actuarial valuation and applying standard roll forward procedures to update the TPL. The actuarial assumptions used the June 30, 2017, valuation were based on the results of the last actuarial experience study, dated May 2017, for the six-year period July 1, 2010 to June 30, 2016. Among those assumptions were the following:

- Investment Return (net of admin expense) 7.65%
- Admin Expense as % of Payroll 0.21%
- General Wage Growth\* 3.50%  
 \*includes Inflation at 2.75%
- Merit Increases 0% to 6.30%
- Postretirement Benefit Increases

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of other adjustments to the member's benefit.

For members hired prior to July 1, 2007	3.00%
For members hired on or after July 1, 2007	1.50%

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

- Mortality assumptions among contributing members, service retired members and beneficiaries are based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males..
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Mortality Tables.

**Discount Rate**

The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2117. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

**Target Allocations**

The long-term expected return on pension plan assets is reviewed as part of the regular experience study prepared for the Plan. The most recent analysis, performed for the period of fiscal years 2010 through 2016, is outlined in a report dated May 2017 and is located on the MPERA website. The long-term expected rate of return on pension plan investments was determined by considering information from various sources, including historical rates of return, rate of return assumptions adopted by similar public-sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2017, are summarized below.

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis	Long – Term Expected Real Rate of Return
<b>Cash Equivalents</b>	2.60%	4.00%	0.10%
<b>Domestic Equity</b>	36.00%	4.55%	1.64%
<b>Foreign Equity</b>	18.00%	6.35%	1.14%
<b>Fixed Income</b>	23.40%	1.00%	.23%
<b>Private Equity</b>	12.00%	7.75%	.93%
<b>Real Estate</b>	8.00%	4.00%	.32%
<b>Total</b>	100.0%		4.37%
<b>Inflation</b>			2.75%
<b>Portfolio Return Expectation</b>			7.12%

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

The long-term expected nominal rate of return of 7.12% is an expected portfolio rate of return provided by Board of Investments (BOI), which differs from the total long-term assumed rate of return of 7.65% in the experience study. The assumed investment rate is comprised of a 2.75% inflation rate and a real rate of return of 4.90%

**Sensitivity Analysis**

The sensitivity of the NPL to the discount rate is shown in the table below. A small change in the discount rate can create a significant change to the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease (6.65%)	Current Discount Rate	1.0% Increase (8.65%)
Employer's Net Pension Liability	\$ 9,757,127	\$ 5,525,741	\$ 2,063,947

**Summary of Significant Accounting Policies**

The Montana Public Employee Retirement Administration (MPERA) prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, Pension Expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same accrual basis as they are reported by MPERA. For this purpose, member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period when due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

**Net Pension Liability**

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). As allowed by GASB Statement 68, a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2017, was determined by taking the results of the June 30, 2016, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

The proportionate shares of the employer's NPL for June 30, 2017, and 2016, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer contributions during the measurement period. The employer recorded a liability of \$5,525,741 and the employer's proportionate share was 7.2614 percent.

As of measurement date	Net Pension Liability as of 06/30/2017	Net Pension Liability as of 06/30/2016	Percent of Collective NPL as of 06/30/2017	Percent of Collective NPL as of 06/30/2016	Change in Percent of Collective NPL
Cascade County Proportionate Share	\$ 5,525,741	\$ 12,346,814	\$ 7.2614%	7.0281%	0.2333%
<b>Total</b>	<b>\$ 5,525,741</b>	<b>\$ 12,346,814</b>	<b>\$ 7.2614%</b>	<b>7.0281%</b>	<b>0.2333%</b>

**Changes in actuarial assumptions and methods:**

Effective July 1, 2017, the following assumption changes were used:

- Lowered the interest rate from 7.75% to 7.65%.
- Lowered the inflation rate from 3.00% to 2.75%.
- Updated non-disabled mortality to the RP-2000 Combined Employee and Annuitant Mortality Table projected to 2020 using scale BB, males set back 1 year.
- Increased the rates of withdrawal.
- Lowered the merit component of the total salary increase.
- Lowered the wage base component of the total salary increase from 4.00% to 3.50%.
- Increased the administrative expense load from 0.17% to 0.21%

Effective July 1, 2017, the following method changes were used:

- Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount will vary from year to year based on the prior year's actual administrative expenses.
- To be consistent with the wage base growth change, the payroll growth assumption for amortization as a level percent of pay was reduced from 4.00% to 3.50%.

Effective July 1, 2017, the contribution changes were:

- Effective July 1, 2017, SRS employee contributions increase from 9.245% to 10.495% of the member's compensation.
- SRS employer additional contributions increase from 0.58% to 3.58%, for a total employer contribution rate of 13.115%
- SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contribution will not cause the amortization period to exceed 25 years.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

**Changes in benefit terms:**

Effective July 1, 2017, the following benefit changes were:

- The interest rate credited to member accounts increased from 0.25% to 0.77%.
- Second Retirement Benefit applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
- Lump sum payouts in all systems are limited to the member's accumulated contributions rather than the present value of the member's benefit.

**Changes in proportionate share:** There were no changes between the measurement date of the collective Net Pension Liability and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

**Pension Expense**

As of measurement date	Pension Expense as of 6/30/2017	Pension Expense as of 06/30/2016
Employer Proportionate Share	\$ 342,380	\$ 1,563,464
<b>Total</b>	<b>\$ 342,380</b>	<b>\$ 1,563,464</b>

At June 30, 2017, measurement date, the employer recognized a pension expense of \$342,380 for its proportionate share of the SRS' Pension Expense.

**Deferred Inflows and Outflows**

At June 30, 2017, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Actual vs. Expected Experience	\$ 36,269	\$ 17,001
Changes in Assumptions	\$ 4,312,426	\$ 7,053,587
Actual vs. Expected Investment Earnings	\$ 0	\$ 67,826
Changes in Proportion Share	\$ 175,769	\$ 0
Employer Contributions subsequent to the measurement date - FY 2016 Contributions	\$ 737,136	\$ 0
<b>Total</b>	<b>\$ 5,261,600</b>	<b>\$ 7,138,414</b>

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 9- Retirement Plans - Continued**

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

Year ended June 30:	Amount of Deferred Outflows and Deferred Inflows Recognized in Future Years as an Increase or (Decrease to Pension Expense
2018	\$ (820,187)
2019	\$ (487,215)
2020	\$ (617,092)
2021	\$ (865,225)
2022	\$ 0
Thereafter	\$ 0

**Summary of Pension Amounts Total for Employer - Employer's Proportion of TRS, PERS, and SRS Pension Amounts Combined**

GASB Statement 68, Paragraph 74 requires that when employees are provided benefits through more than one pension system, whether provided through cost-sharing, single-employer or agent pension plans, the employer must combine the amounts reported as a total or aggregate for all pensions.

	<b>The employer's proportionate share associated with PERS</b>	<b>The employer's proportionate share associated with TRS</b>	<b>The employer's proportionate share associated with SRS</b>	<b>The employer's Total Pension Amounts</b>
Total Pension Liability	\$ 21,456,074	\$ 168,851	5,525,741	\$ 27,150,666
Fiduciary Net Position	\$ 263,977	\$ 118,345	n/a	\$ 382,322
Net Pension Liability	\$ 21,192,097	\$ 50,507	\$ 5,525,741	\$ 26,768,345
Deferred Outflows of Resources	\$ 4,563,772	\$ 11,132	\$ 5,261,600	\$ 9,836,504
Deferred Inflows of Resources	\$ 412,322	\$ 5,568	\$ 7,138,414	\$ 7,556,304
Pension Expense	\$ 2,133,786	\$ 2,480	\$ 342,380	\$ 2,280,200

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 10 - Post-Employment Benefits Other Than Pensions**

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

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

- (1) Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.
- (2) Calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.
- (3) Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.
- 4) The actuarial methods and significant assumption are:

<b>Actuarial Assumption</b>	<b>June 30, 2017 Measurement Date</b>
■ Actuarial Valuation Date	■ May 31, 2017
■ Contribution Policy	■ Pay-as-you-go
■ Discount Rate	■ 3.69% at June 30, 2017 (Bond Buyer 20 Index) ■ 3.26% at June 30, 2016 (Bond Buyer 20 Index)
■ General Inflation	■ 2.75% per annum
■ Retirement, Disability, Termination	■ Same as used in the June 30, 2016 actuarial valuations of PERS and SRS of the State of Montana
■ Mortality and Mortality Improvement	■ RP-2014 mortality tables projected fully generational with Scale MP-2016
■ Expected Long-Term Rate of Return on Investments	■ N/A

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 10 - Post-Employment Benefits Other Than Pensions - Continued**

Actuarial Assumption	June 30, 2017 Measurement Date
■ Salary Increases	■ 3.75% plus merit and longevity increases used in the June 30, 2016 actuarial valuations of PERS and SRS of the State of Montana
■ Medical Trend	■ 7.5% for 2018/19, decreasing to 4% for 2075/76 and later
■ Healthcare Participation for Future Retirees	■ < age 65 - 10% ■ ≥ age 65 - 0% ■ 15% of future retirees will elect spouse coverage ■ Participation assumptions based on actual County experience

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

**Changes in Total OPEB Liability/(Assets)**

	Total OPEB Liability
• Balance at 06/30/17*	\$ 339,422
• Changes for the year	
Service Cost	49,540
Interest	12,119
Change of benefit terms	
Difference between actual and expected experience!	
Assumption changes	
Benefit payments and refunds **	(10,996)
	(34,446)
• Net Changes	16,217
• Balance at 06/30/2018***	355,639

\*06/30/16 measurement date

\*\*Includes \$34,446 in Implied Subsidy benefit payments

\*\*\*06/30/17 measurement date

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 10 - Post-Employment Benefits Other Than Pensions - Continued**

**Number of Employees Covered by the Benefit Terms:**

Actuarial Valuation Date *	May 31, 2017
■ Inactive employees receiving benefit	4
■ Inactive employees entitled to but not yet receiving benefit payments	N/A
■ Active employees **	480
■ Total	484

\*Note that counts should be reported at the Measurement Date, June 30, 2017

\*\* Excludes 18 employees over age 65 who will not be eligible for County-subsidized benefits.

**Total OPEB Liability/ (Asset)**

The County's total OPEB liability of \$355,639 was measured as of June 30, 2017, and determined by an actuarial valuation as of the date.

	FY Ending 06/30/18	FY Ending 06/30/17
• Measurement Date	06/30/2017	06/30/2016
• Discount Rate	3.69%	3.26%
• Total OPEB Liability (TOL)	\$ 355,639	\$ 339,422

No assets are accumulated in a trust that meets the criteria of paragraph 4 of Statement No. 75 of the Governmental Accounting Standards Board.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 10 – Post Employment Benefits Other than Pension - Continued**

**Sensitivity of Total OPEB Liability**

The following table shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used, 3.69% in measuring the OPEB Liability.

Fiscal Year End June 30, 2018  
 Measurement Date June 30, 2017

▪ **Changes in the Discount Rate**

	<b>Discount Rate 2.69% (1% Decrease)</b>	<b>Discount Rate 3.69% (Current Rate)</b>	<b>Discount Rate 4.69% (1% Increase)</b>
▪ Total OPEB Liability	\$ 381,789	\$ 355,639	\$ 331,517

▪ **Changes in Healthcare Trend Rate**

	<b>Healthcare Trend Rate 1% Decrease</b>	<b>Current Healthcare Trend</b>	<b>Healthcare Trend Rate 1% Increase</b>
▪ Total OPEB Liability	\$ 317,843	\$ 355,639	\$ 400,716

**OPEB Expense for Fiscal Year**

<b>Fiscal Year</b>	<b>2017/2018</b>
▪ OPEB Expense	\$ 60,193

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 10 – Post Employment Benefits Other than Pension**

**Recognition of Deferred Outflows and Inflows of Resources  
in Future OPEB Expense**

Fiscal Year Ending June 30:	Deferred Outflows/(Inflows) of Resources
■ 2019	\$ (1,466)
■ 2020	(1,466)
■ 2021	(1,466)
■ 2022	(1,466)
■ 2023	(1,466)
■ Thereafter	(2,200)

**Deferred Outflows/Inflows Balances at June 30, 2018 (FYE)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ -	\$ -
■ Changes of assumptions	-	(9,530)
■ Employer contributions made subsequent to the measurement date **	27,584	
■ Total	27,584	(9,530)

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 11 - Risk Management**

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

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

A variety of methods is used to provide insurance for these risks. Commercial policies (except vehicle fleet coverage) transfers all risk of loss, except for the deductible amounts, are purchased for property and content damage, employee torts, and professional liabilities. Coverage limits and deductibles on the commercial policies are periodically reviewed so that the County is adequately insured. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

The insurance premiums for comprehensive coverage are accounted for in the comprehensive insurance special revenue fund. Fleet coverage premium is allocated to each specific fund based on usage. The County Workman's Compensation insurance is through Montana State Fund. Workers' compensation premiums are allocated to each specific fund based upon personnel.

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

The County is uninsured as to prisoner medical costs even though state law makes it liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2018, the County incurred \$314,036 in prisoner medical costs. The County also contracts with 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, 2016, the County expended \$891,406 for these services. The County receives a reimbursement for non-county inmates that the County houses. This is not a direct dollar reimbursement, but is built into the per diem rate paid by the State and other renters of the facility.

The County has no coverage for potential losses from environmental damages. The County has property located within a medium priority State Superfund site. The County is eligible for State aid, which should be adequate to fund any clean-up.

Beginning in 2015, the County has a fully insured health insurance program for the County's employees in which the County pays a monthly premium for this coverage and has no additional liability related to health insurance. This new program has not significantly reduced health insurance coverages from the previous year.

**CASCADE COUNTY**  
**Notes to the Financial Statements**  
**Year Ended June 30, 2018**

**Note 12 - Prior Period Adjustments**

The County implemented GASB Statement No. 75 for the year ended June 30, 2018. This statement requires the County to recognize total OPEB liabilities for its actuarially determined unfunded liabilities of postemployment plans available to retirees. Amounts that would have been reported as OPEB expense in prior periods are reported as a restatement as required. The prior period adjustment necessary to implement GASB Statement No. 75 was \$629,022 decreasing the net June 30, 2017 OPEB obligation from \$933,998 to \$304,978.

**CASCADE COUNTY**  
**Great Falls, Montana**

**Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2018**

**Schedule of Proportionate Share of the Net Pension Liability  
as of Measurement date:**

<b>PERS</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Employer's proportion of the net position liability as a percentage	1.0881%	1.0876%	1.0987%	1.1350%
Employer's proportionate share of the net pension liability as an amount	\$ 21,192,097	\$ 18,525,159	\$ 15,358,683	\$ 14,142,334
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 263,977	\$ 226,356	\$ 188,655	\$ 172,699
<b>Total</b>	\$ 21,456,074	\$ 18,751,515	\$ 15,547,338	\$ 14,315,033
Employer's covered-employee payroll	\$ 13,525,406	\$ 13,027,240	\$ 12,822,270	\$ 12,879,150
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	156.68%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	73.75%	74.71%	78.4%	79.87%

<b>SRS</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Employer's proportion of the net position liability as a percentage	7.2614%	7.0281%	6.9562%	7.1387%
Employer's proportionate share of the net pension liability as an amount	\$ 5,525,741	\$ 12,346,814	\$ 6,705,714	\$ 2,970,906
<b>Total</b>	\$ 5,525,741	\$ 12,346,814	\$ 6,705,714	\$ 2,970,906
Employer's covered-employee payroll	\$ 5,433,155	\$ 4,961,368	\$ 4,733,393	\$ 4,616,773
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	101.70%	248.86%	141.67%	64.35%
Plan fiduciary net position as a percentage of the total pension liability	81.30%	63.00%	75.40%	87.24%

**CASCADE COUNTY**  
**Great Falls, Montana**

**Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2018**

**Schedule of Proportionate Share of the Net Pension Liability  
as of measurement date:**

<b>TRS</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Employer's proportion of the net position liability as a percentage	0.0030%	0.0025%	0.0031%	0.0028%
Employer's proportionate share of the net pension liability as an amount	\$ 50,507	\$ 45,322	\$ 50,544	\$ 42,903
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 32,272	\$ 32,920	\$ 41,277	\$ 32,041
<b>Total</b>	\$ 82,779	\$ 78,242	\$ 91,821	\$ 74,944
Employer's covered-employee payroll	\$ 39,505	\$ 32,205	\$ 39,268	\$ 35,164
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	127.85%	140.73%	128.72%	122.01%
Plan fiduciary net position as a percentage of the total pension liability	70.09%	66.69%	69.30%	70.36%

**Schedule of Contributions  
as of reporting date:**

<b>PERS</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contributions	\$ 1,145,139	\$ 1,129,797	\$ 1,088,888	\$ 1,056,607
Plan Choice Rate Required Contributions	\$ 0	\$ 0	\$ 14,370	\$ 21,499
Contributions in relation to the contractually required contributions	\$ 1,145,139	\$ 1,129,797	\$ 1,103,258	\$ 1,078,106
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 13,518,820	\$ 13,525,406	\$ 13,027,240	\$ 12,822,270
Contributions as a percentage of covered-employee payroll	8.47%	8.35%	8.47%	8.41%

**CASCADE COUNTY**  
**Great Falls, Montana**

**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2018**

**Schedule of Contributions**  
**as of reporting date:**

<b>SRS</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contributions	\$ 737,135	\$ 549,549	\$ 514,223	\$ 480,149
Contributions in relation to the contractually required contributions	\$ 737,135	\$ 549,549	\$ 514,223	\$ 480,149
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 5,620,550	\$ 5,433,155	\$ 4,961,368	\$ 4,733,393
Contributions as a percentage of covered-employee payroll	13.11%	10.11%	10.36%	10.14%
<b>TRS</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contributions	\$ 3,950	\$ 3,465	\$ 2,792	\$ 3,365
Contributions in relation to the contractually required contributions	\$ 3,950	\$ 3,465	\$ 2,792	\$ 3,365
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 44,533	\$ 39,505	\$ 32,205	\$ 39,268
Contributions as a percentage of covered-employee payroll	8.87%	8.77%	8.67%	8.57%

**CASCADE COUNTY**  
**Great Falls, Montana**

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2018**

**Changes of Benefit Terms**

The following changes to the plan provisions were made as identified:

*2015 Legislative Changes:*

General Revisions – House Bill 101, effective January 1, 2016

**Second Retirement Benefit** – for PERS

- 1) Applies to PERS members who return to active service on or after January 1, 2016. Members who retire before January 1, 2016, return to PERS-covered employment, and accumulate less than 2 years of service credit before retiring again:
  - Refund of member's contributions from second employment plus regular interest (currently 0.25%);
  - No service credit for second employment;
  - Start same benefit amount the month following termination; and
  - GABA starts again the January immediately following second retirement.
- 2) For members who retire before January 1, 2016, return to PERS-covered employment and accumulate two or more years of service credit before retiring again:
  - Member receives a recalculated retirement benefit based on laws in effect at second retirement; and
  - GABA starts the January after receiving recalculated benefit for 12 months.
- 3) For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate less than 5 years of service credit before retiring again:
  - Refund of member's contributions from second employment plus regular interest (currently 0.25%);
  - No service credit for second employment;
  - Start same benefit amount the month following termination; and
  - GABA starts again the January immediately following second retirement.
- 4) For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate five or more years of service credit before retiring again:
  - Member receives the same retirement benefit as prior to return to service;
  - Member receives second retirement benefit for second period of service based on laws in effect at second retirement; and
  - GABA starts on both benefits in January after member receives original and new benefit for 12 months.

Revise DC Funding Laws – House Bill 107, effective July 1, 2015

**Employer Contributions and the Defined Contribution Plan** – for PERS and MUS-RP

The PCR was paid off effective March 2016 and the contributions of 2.37%, .47% and the 1.00% increase previously directed to the PCR are now directed to the Defined Contribution or MUS-RP member's account.

**CASCADE COUNTY**  
**Great Falls, Montana**

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2018**

*2017 Legislative Changes:*

General Revisions – House Bill 101, effective July 1, 2017

**Working Retiree Limitations** – for PERS

If a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

*Terminating Employers – Recovery of actuary costs – for PERS*

Employers who terminate participation in PERS must pay the actuarial liability associated with that termination. Starting July 1, 2017, the terminating employer must also pay for the cost of the actuarial study used to determine that liability.

*Refunds*

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

*Family Law Orders*

If a Family Law Order (FLO) is silent regarding the apportionment of post-retirement benefit adjustments such as the Guaranteed Annual Benefit Adjustment (GABA), the FLO is presumed to require apportionment of the post-retirement benefit adjustment in the same percentage as the monthly retirement benefit is apportioned.

*Disabled PERS Defined Contribution (DC) Members*

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

**CASCADE COUNTY  
Great Falls, Montana**

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**PERS Statutory Appropriation – House Bill 648, effective July 1, 2017**

Revenue from coal severance taxes and interest income from the coal severance tax permanent fund previously statutorily-appropriated to the PERS defined benefit trust fund will be replaced with the following statutory appropriations:

1. FY2018 -\$31.386 million
2. FY2019 -\$31.958 million
3. Beginning July 1, 2019 through at least June 30, 2025, 101% of the contribution from the previous year from the general fund to the PERS defined benefit trust fund, as follows:
  - a. FY2020 - \$32.277 million
  - b. FY2021 - \$32.6 million
  - c. FY2022 - \$32.926 million
  - d. FY2023 - \$33.255 million
  - e. FY2024 - \$33.588 million
  - f. FY2025 - \$33.924 million

**Changes in Actuarial Assumptions and Methods**

**Method and assumptions used in calculations of actuarially determined contributions**

The following Actuarial Assumptions were adopted from the June 30, 2017 actuarial valuation:

General Wage Growth*	3.50%
Investment rate of return	7.65%
*Includes inflation at	2.75%
Merit salary increases	0% to 4.8%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Mortality (Healthy members)	For Males and Females: RP2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP2000 Combined Mortality Table
Admin Expense as % of Payroll	0.26%

**CASCADE COUNTY**  
**Great Falls, Montana**

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2018**

**TRS - Teachers' Retirement System**

**Changes of Benefit Terms:**

The following changes to the plan provision were made as identified:

The 2013 Montana Legislature passed HB 377 which provides additional revenue and created a two tier benefit structure. A Tier One Member is a person who first became a member before July 1, 2013 and has not withdrawn their member's account balance. A Tier Two Member is a person who first becomes a member on or after July 1, 2013 or after withdrawing their member's account balance, becomes a member again on or after July 1, 2013.

The second tier benefit structure for members hired on or after July 1, 2013 is summarized below.

- (1) **Final Average Compensation:** average of earned compensation paid in five consecutive years of full-time service that yields the highest average
- (2) **Service Retirement:** Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55
- (3) **Early Retirement:** Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55
- (4) **Professional Retirement Option:** if the member has been credited with 30 or more years of service and has attained the age of 60 they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%
- (5) **Annual Contribution:** 8.15% of member's earned compensation

**CASCADE COUNTY**  
**Great Falls, Montana**

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2017**

1. **Supplemental Contribution Rate:** On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5% if the following three conditions are met:
  - (a) The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and
  - (b) The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and
  - (c) A State or employer contribution rate increase or a flat dollar contribution to the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.
- (7) **Disability Retirement:** A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination
- (8) **Guaranteed Annual Benefit Adjustment (GABA):**
  - (a) If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

HB 377 increased revenue from the members, employers and the State as follows:

- Annual State contribution equal to \$25 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in FY 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:
  - \* School Districts contributions will increase from 7.47% to 8.47%
  - \* The Montana University System and State Agencies will increase from 9.85% to 10.85%.
  - \* The supplemental employer contribution will increase by 0.1% each fiscal year for fiscal year 2014 thru fiscal year 2024. Fiscal years beginning after June 30, 2024 the total supplemental employer contribution will be equal to 2%.
- Members hired prior to July 1, 2013 (Tier 1) under HB 3 77 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

**Changes in actuarial assumptions and other inputs:**

The following changes to the actuarial assumptions were adopted in 2016:

- The normal cost method has been updated to align the calculation of the projected compensation and the total present value of plan benefits so that the normal cost rate reflects the most appropriate allocation of plan costs over future compensation.

**CASCADE COUNTY**  
**Great Falls, Montana**

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2017**

The following changes to the actuarial assumptions were adopted in 2015:

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three year COLA deferral period for Tier 2 Members.
- The 0.63% load applied to the projected retirement benefits of the university members "to account for larger than average annual compensation increases observed in the years immediately preceding retirement" is not applied to benefits expected to be paid to university members on account of death, disability and termination (prior to retirement eligibility).
- The actuarial valuation was updated to reflect the assumed rate of retirement for university members at age 60 is 8.50% as stated in the actuarial valuation report.
- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to "retain membership in the System" are covered by the \$500 death benefit after termination.

The following changes to the actuarial assumptions were adopted in 2014:

- Assumed rate of inflation was reduced from 3.50% to 3.25%
- Payroll Growth Assumption was reduced from 4.50% to 4.00%
- Assumed real wage growth was reduced from 1.00% to 0.75%
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:
  - For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.
  - For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.
- Mortality among disabled members was updated to the following:
  - For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.
  - For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2017**

**Method and assumptions used in calculations of actuarially determined contributions:**

Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Remaining amortization period	24 years
Asset valuation method	4-year smoothed market
Inflation	3.25%
Salary increase	4.00 to 8.51 percent, including inflation for Non-University Members and 5.00% for University Members;
Investment rate of return	7.75 percent, net of pension plan investment expense, and including inflation

**SRS- Sheriffs' Retirement System**

**Changes of Benefit Terms:**

The following changes to the plan provision were made as identified:

**2015 Legislative Changes:** None

**2017 Legislative Changes:**

General Revisions – House Bill 101, effective July 1, 2017

**Second Retirement Benefit – for SRS**

- 1) Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
- 2) If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - a. Is not awarded service credit for the period of reemployment;
  - b. Is refunded the accumulated contributions associated with the period of reemployment;
  - c. Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
  - d. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- 3) If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
  - a. Is awarded service credit for the period of reemployment;
  - b. Starting the first month following termination of service, receives:
    - i. The same retirement benefit previously paid to the member, and
    - ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
  - c. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
    - i. On the initial retirement benefit in January immediately following second retirement, and
    - ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- 4) A member who returns to covered service is not eligible for a disability benefit.

**Notes to Schedule of Proportionate Share of the Net Pension Liability and  
Schedule of Contributions to the Montana Retirement System**

**Year Ended June 30, 2017**

**Refunds**

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

**Family Law Orders**

If a Family Law Order (FLO) is silent regarding the apportionment of post-retirement benefit adjustments such as the Guaranteed Annual Benefit Adjustment (GABA), the FLO is presumed to require apportionment of the post-retirement benefit adjustment in the same percentage as the monthly retirement benefit apportioned.

SRS Funding – House Bill 383, effective July 1, 2017

Increase in SRS Employee and Employer Contributions

- 1) SRS employee contributions increase 1.25% from 9.245% to 10.495%.
- 2) SRS employer additional contributions increase 3%, from 0.58% to 3.58%, for a total employer contributions rate of 13.115%.
- 3) SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contributions will not cause the amortization period to exceed 25 years.

**Changes in Actuarial Assumptions and Methods**

**Method and assumptions used in calculations of actuarially determined contributions**

The following Actuarial Assumptions were adopted from the June 30, 2017 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.21%

## Required Supplementary Information

### Changes in Total OPEB Liability/(Assets) and Related Ratios

Fiscal Year:	2017/18
Measurement Period:	2016/17
■ Changes in Total OPEB Liability	
● Service Cost	\$ 49,540
● Interest	12,119
● Changes of benefit terms	-
● Difference between actual and expected experience	-
● Assumption changes	(10,996)
● Benefit payments including refunds *	(34,446)
■ Net Changes	16,217
■ Total OPEB Liability (beginning of year)	339,422
■ Total OPEB Liability (end of year)	355,639

\*Includes \$34,446 in Implied Subsidy benefit payments

	Fiscal Year 2017/18
■ Total OPEB Liability/(Asset)	\$ 355,639
■ Covered employee payroll*	19,957,445
■ Total OPEB Liability as a percentage of covered employee payroll	1.78%

\*Covered-employee payroll (total gross pay) for measurement period ending 06/30/2017

**Cascade County**  
**Budgetary Comparison Schedule**  
**June 30, 2018**

**1000 General Fund**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget (Unfavorable)</b>
<b>Revenues</b>				
Intergovernmental sources	\$ 822,982	\$ 822,982	\$ 1,300,417	\$ 477,435
Charges for goods and services	615,650	615,650	575,091	(40,559)
Licenses and permits	3,500	3,500	6,500	3,000
Taxes	10,061,259	10,061,259	9,647,172	(414,087)
Investment income	12,000	27,915	56,368	28,453
Fines and forfeitures	290,000	290,000	301,477	11,477
Other revenue	17,000	74,206	176,610	102,404
On-behalf Payments Related to OPEB	-	-	253,730	253,730
<b>Total revenues</b>	<u>11,822,391</u>	<u>11,895,512</u>	<u>12,317,365</u>	<u>421,853</u>
<b>Expenditures</b>				
General government	11,269,113	11,232,171	10,142,635	1,089,536
Debt service:				
Interest	42,387	47,537	47,417	120
Principal retirement	256,466	271,316	234,017	37,299
Capital Outlay	84,000	38,671	29,789	10,978
<b>Total expenditures</b>	<u>11,651,966</u>	<u>11,589,695</u>	<u>10,453,858</u>	<u>1,137,933</u>
<b>Revenues over (under) expenditures</b>	<u>170,425</u>	<u>305,817</u>	<u>1,863,506</u>	<u>1,559,785</u>
Transfers in (out)	<u>(1,630,307)</u>	<u>(1,707,263)</u>	<u>(1,641,314)</u>	<u>65,949</u>
<b>Net change in fund balances</b>	<u>(1,459,882)</u>	<u>(1,401,446)</u>	<u>222,193</u>	<u>1,625,735</u>
<b>Fund balances - beginning</b>	<u>3,043,139</u>	<u>3,043,139</u>	<u>3,043,139</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 1,583,257</u>	<u>\$ 1,641,693</u>	<u>\$ 3,265,332</u>	<u>\$ 1,625,735</u>

**Cascade County**  
**Budgetary Comparison Schedule**  
**June 30, 2018**

**2110 Road**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental sources	\$ 700,303	\$ 700,303	\$ 771,332	\$ 71,029
Licenses and permits	11,000	11,000	40,469	29,469
Taxes	1,832,829	1,832,829	1,822,813	(10,016)
Investment income	-	-	13,644	13,644
Other revenue	24,000	24,000	55,875	31,875
<b>Total revenues</b>	<u>2,568,132</u>	<u>2,568,132</u>	<u>2,704,133</u>	<u>136,001</u>
<b>Expenditures</b>				
Public works	4,590,104	5,149,514	4,590,892	(558,622)
Capital Outlay	941,510	382,100	384,938	2,838
<b>Total expenditures</b>	<u>5,531,614</u>	<u>5,531,614</u>	<u>4,975,830</u>	<u>(555,784)</u>
<b>Revenues over (under) expenditures</b>	<u>(2,963,482)</u>	<u>(2,963,482)</u>	<u>(2,271,698)</u>	<u>691,784</u>
Transfers in (out)	2,986,712	2,986,712	2,935,018	(51,694)
<b>Net change in fund balances</b>	23,230	23,230	663,320	640,090
<b>Fund balances - beginning</b>	739,734	739,734	739,734	-
<b>Fund balances - ending</b>	<u>\$ 762,964</u>	<u>\$ 762,964</u>	<u>\$ 1,403,054</u>	<u>\$ 640,090</u>

**Cascade County**  
**Budgetary Comparison Schedule**  
**June 30, 2018**

**2301 Public Safety**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental sources	\$ 146,930	\$ 246,930	\$ 287,488	\$ 40,558
Charges for goods and services	5,368,652	5,368,652	6,573,042	1,204,390
Licenses and permits	47,778	47,778	32,375	(15,403)
Taxes	5,420,148	5,420,148	5,117,948	(302,200)
Investment income	8,000	8,000	38,375	30,375
Other revenue	33,000	33,000	82,865	49,865
<b>Total revenues</b>	<u>11,024,508</u>	<u>11,124,508</u>	<u>12,132,093</u>	<u>1,007,585</u>
<b>Expenditures</b>				
Public safety	14,090,794	14,170,794	13,277,860	892,934
Public health	12,000	12,000	4,272	7,728
Capital outlay	68,500	88,500	486,100	(397,600)
<b>Total expenditures</b>	<u>14,171,294</u>	<u>14,271,294</u>	<u>13,768,232</u>	<u>503,062</u>
<b>Revenues over (under) expenditures</b>	<u>(3,146,786)</u>	<u>(3,146,786)</u>	<u>(1,636,139)</u>	<u>1,510,648</u>
Transfers in (out)	(79,371)	(79,731)	(82,022)	(2,291)
Sale of capital assets	-	-		
<b>Net change in fund balances</b>	<u>(3,226,157)</u>	<u>(3,226,517)</u>	<u>(1,718,161)</u>	<u>1,508,357</u>
<b>Fund balances - beginning</b>	4,820,116	4,820,116	4,820,116	-
<b>Fund balances - ending</b>	<u>\$ 1,593,959</u>	<u>\$ 1,593,599</u>	<u>\$ 3,101,955</u>	<u>\$ 1,508,357</u>

Cascade County  
Combining Governmental Balance Sheet  
Nonmajor Governmental Funds  
Summary by Fund Type  
June 30, 2018

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental
<b>Assets</b>				
Cash and investments	\$ 5,784,347	\$ 626,042	\$ 1,227,725	\$ 7,638,114
Accounts receivable	847,549	-	209	847,758
Loans receivable	174,093	-	-	174,093
Taxes and assessments receivable	781,547	14,055	632	796,234
Inventory	120,511	-	-	120,511
Prepaid expenses	76	-	-	76
Total assets	<u>\$ 7,708,123</u>	<u>\$ 640,097</u>	<u>\$ 1,228,566</u>	<u>\$ 9,576,786</u>
<b>Liabilities, deferred inflows, &amp; fund</b>				
Accounts payable	\$ 470,046	\$ -	\$ 204,671	\$ 674,717
Due to other governments	377	-	-	377
Accrued payroll	128,282	-	-	128,282
Due to other funds	198,128	-	-	198,128
Total liabilities	<u>796,833</u>	<u>-</u>	<u>204,671</u>	<u>1,001,504</u>
Deferred inflows				
Deferred tax revenue	806,539	37,206	801	844,546
Total deferred inflow of resources	<u>806,539</u>	<u>37,206</u>	<u>801</u>	<u>844,546</u>
Fund balances				
Nonspendable	120,587	-	-	120,587
Restricted	2,077,196	419,777	-	2,496,973
Committed	1,337,315	54,867	-	1,394,122
Assigned	2,573,800	130,520	1,023,094	3,725,479
Unassigned	(4,151)	(2,275)	-	(6,426)
Total fund balances	<u>\$ 6,104,747</u>	<u>\$ 602,889</u>	<u>\$ 1,023,094</u>	<u>\$ 7,730,735</u>
Total fund balances	<u>\$ 7,708,122</u>	<u>\$ 640,096</u>	<u>\$ 1,228,566</u>	<u>\$ 9,576,785</u>

Cascade County  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Summary by Fund Type  
For the Year Ended June 30, 2018

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental
<b>Revenues</b>				
Intergovernmental sources	\$ 4,084,978	\$ -	\$ 108,397	\$ 4,193,375
Charges for goods and services	2,792,268	-	26,025	2,818,293
Licenses and permits	164,527	-	-	164,527
Taxes	8,046,503	2,072	45	8,048,620
Investment income	33,535	6,199	17,861	57,595
Fines and forfeitures	28,514	-	-	28,514
Other revenue	605,303	124,724	147,767	877,794
Total revenues	<u>15,755,628</u>	<u>132,995</u>	<u>300,095</u>	<u>16,188,718</u>
<b>Expenditures</b>				
Current:				
Public works	649,309	-	1	649,310
General government	1,437,026	(5)	6,809	1,443,830
Public safety	2,549,871	-	-	2,549,871
Public health	4,252,325	-	-	4,252,325
Social and economic	810,647	-	-	810,647
Culture and recreation	583,338	-	-	583,338
Environmental management	13,983	-	-	13,983
Debt service:				
Interest	-	17,245	-	17,245
Principal retirement	-	6,904	-	6,904
Capital outlay:				
Capital Outlay	602,756	-	4,533,707	5,136,463
<b>Total expenditures</b>	<u>10,899,255</u>	<u>24,144</u>	<u>4,540,517</u>	<u>15,463,916</u>
<b>Revenues over (under)</b>	<u>4,856,373</u>	<u>108,851</u>	<u>(4,240,422)</u>	<u>724,802</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from loan	-	-	390,000	390,000
Transfers in	888,831	-	2,250,092	3,138,923
Transfers out	(5,068,817)	(43,984)	(1,219,035)	(6,331,836)
<b>Total other financing sources (uses)</b>	<u>(4,179,986)</u>	<u>(43,984)</u>	<u>1,421,057</u>	<u>(2,802,913)</u>
<b>Net change in fund balances</b>	676,387	64,867	(2,819,365)	(2,078,111)
Fund balances - beginning	5,428,361	538,023	3,842,459	9,808,843
Fund balances - ending	<u>\$ 6,104,750</u>	<u>\$ 602,890</u>	<u>\$ 1,023,094</u>	<u>\$ 7,730,735</u>

## NON-MAJOR 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 accounts for in separate funds. Such resources are derived from specific taxes, federal grants, and entitlements.

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

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

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

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

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

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

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

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

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

Library- Established to maintain and operate libraries.

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

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

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

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

Senior Citizens- Established to provide certain services of Area VIII Agency on Aging.

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

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

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

Museums- Established to maintain and operate museums.

Workmen's Comp- A fund used for making the payments for workman's compensation.

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

WINDY- To account for contributions for renewable energy sources.

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

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

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

Records Preservation- Established to preserve county records.

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

Public Safety 24/7 Program- Established to collect fees for breath alcohol monitors and split with Intoximeters.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Health Dept. State Grants- A grant to increase the outreach to eligible children in the HMK program.

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

Community Decay- Established to enforce County Community decay ordinance.

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

Mental Health Center Grants- Established to account for funds for the Crisis Intervention and Jail Diversion project.

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

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

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

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

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

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

Public Safety Grants- Established to account for federal grants that help provide Public Safety.

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

Homeland Security Grants- Established for a federal grant purposed for homeland security.

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

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

Public Health Emergency Prepared- A grant to help combat and prevent bioterrorism.

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

Air Quality Control- Established to fund air pollution monitoring.

EPA (Environmental Protection Agency) Grants- Established for a federal grant purposed for environmental protection.

W.I.C.- Established to account for a grant to provide services for Women, Infant, and Children nutrition.

Home Visiting- Federal Funds- Established for a federal and state grant to provide services for Home Visitor's to teach parents at their own homes.

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

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

Immunization Projects- Established to account for a federal grant awarded for immunization projects.

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

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

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

Ryan White- Established to account for early intervention services for HIV positive clients.

Senior Nutrition- Aging- Established to account for federal grants awarded to fund senior nutrition services.

ADRC- Aging- Established to account for Montana's Aging and Disability Resource Center Grant.

RSVP- Aging Services- 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- To account for the federal grants awarded to fund the Foster Grandparents Program.

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	2111 Road Materials	2130 Bridge/County Roads	2140 Weed Control	2150 Predatory Animal Control
<b>Assets</b>				
Cash and investments	44,683	15,672	230,050	2,172
Accounts receivable	-	-	40,134	-
Loans receivable	-	-	-	-
Taxes and assessments receivable	6,790	171,369	26,860	272
Inventory	-	-	75,113	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>\$ 51,473</u>	<u>\$ 187,041</u>	<u>\$ 372,157</u>	<u>\$ 2,444</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
Accounts payable	\$ -	\$ -	\$ 42,397	\$ -
Due to other governments	-	-	-	-
Accrued payroll	-	-	13,916	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>56,313</u>	<u>-</u>
Deferred inflows				
Deferred tax revenue	<u>7,123</u>	<u>177,639</u>	<u>28,712</u>	<u>281</u>
Total deferred inflow of resources	<u>7,123</u>	<u>177,639</u>	<u>28,712</u>	<u>281</u>
Fund balances				
Nonspendable	-	-	75,113	-
Restricted	-	-	-	2,163
Committed	25,000	9,402	54,577	-
Assigned	19,350	-	157,442	-
Total fund balances	<u>\$ 44,350</u>	<u>\$ 9,402</u>	<u>\$ 287,132</u>	<u>\$ 2,163</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 51,473</u>	<u>\$ 187,041</u>	<u>\$ 372,157</u>	<u>\$ 2,444</u>

<u>2160 State Fair</u>	<u>2180 District Court</u>	<u>2190 Comprehensive Insurance</u>	<u>2200 Mosquito Control</u>	<u>2210 Parks</u>	<u>2220 Library</u>
11,112	185,423	347,593	120,046	23,787	17,230
-	-	-	-	-	-
-	-	-	-	-	-
114,105	65,798	10,278	33,046	-	8,766
-	-	-	45,398	-	-
-	-	-	-	-	-
<u>\$ 125,217</u>	<u>\$ 251,221</u>	<u>\$ 357,871</u>	<u>\$ 198,490</u>	<u>\$ 23,787</u>	<u>\$ 25,996</u>
\$ -	\$ 16,189	\$ 9,258	\$ 48,037	\$ 40	\$ 1,173
-	-	-	-	-	-
-	11,746	-	7,786	-	1,075
-	-	-	-	-	-
<u>-</u>	<u>27,935</u>	<u>9,258</u>	<u>55,823</u>	<u>40</u>	<u>2,248</u>
<u>117,901</u>	<u>69,733</u>	<u>11,995</u>	<u>35,397</u>	<u>-</u>	<u>11,485</u>
<u>117,901</u>	<u>69,733</u>	<u>11,995</u>	<u>35,397</u>	<u>-</u>	<u>11,485</u>
-	-	-	45,398	-	-
-	-	-	-	-	-
7,316	71,818	48,283	37,203	14,818	12,263
-	81,735	288,335	24,669	8,929	-
<u>\$ 7,316</u>	<u>\$ 153,553</u>	<u>\$ 336,618</u>	<u>\$ 107,270</u>	<u>\$ 23,747</u>	<u>\$ 12,263</u>
<u>\$ 125,217</u>	<u>\$ 251,221</u>	<u>\$ 357,871</u>	<u>\$ 198,490</u>	<u>\$ 23,787</u>	<u>\$ 25,996</u>

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	2230 Emergency Medical Service	2250 Planning Dept	2270 Health Department	2271 Mental Health
<b>Assets</b>				
Cash and investments	57,230	172,280	298,279	34,580
Accounts receivable	-	-	80,582	-
Loans receivable	-	-	-	-
Taxes and assessments receivable	8,190	8,683	14,573	8,301
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>\$ 65,420</u>	<u>\$ 180,963</u>	<u>\$ 393,434</u>	<u>\$ 42,881</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
Accounts payable	4,359	\$ 4,720	\$ 37,175	\$ -
Due to other governments	-	-	-	-
Accrued payroll	829	4,365	25,208	-
Due to other funds	-	-	-	-
Total liabilities	<u>5,188</u>	<u>9,085</u>	<u>62,383</u>	<u>-</u>
Deferred inflows				
Deferred tax revenue	<u>8,681</u>	<u>10,298</u>	<u>17,269</u>	<u>8,836</u>
Total deferred inflow of resources	<u>8,681</u>	<u>10,298</u>	<u>17,269</u>	<u>8,836</u>
Fund balances				
Nonspendable		-	-	-
Restricted		-	-	-
Committed	14,818	30,190	164,482	8,200
Assigned	36,734	131,391	149,301	25,845
Total fund balances	<u>\$ 51,552</u>	<u>\$ 161,581</u>	<u>\$ 313,783</u>	<u>\$ 34,045</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 65,421</u>	<u>\$ 180,964</u>	<u>\$ 393,435</u>	<u>\$ 42,881</u>

2280 Senior Citizens	2290 County Extension	2302 SRS Permissive Levy	2310 TID - Manchester	2315 TID - MT Milling	2320 Senior Transportation
108,102	54,594	2,143	64,678	121,907	130,897
-	-	-	-	-	-
-	-	-	-	-	-
24,798	21,544	16,055	12,558	-	16,615
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 132,900</u>	<u>\$ 76,138</u>	<u>\$ 18,198</u>	<u>\$ 77,236</u>	<u>\$ 121,907</u>	<u>\$ 147,512</u>
\$ -	\$ 1,223	\$ -	\$ -	\$ -	\$ 1,996
-	-	-	-	-	-
-	1,230	-	-	-	2,023
-	-	-	-	-	-
-	<u>2,453</u>	-	-	-	<u>4,019</u>
<u>25,942</u>	<u>22,842</u>	<u>16,055</u>	<u>12,558</u>	-	<u>17,427</u>
<u>25,942</u>	<u>22,842</u>	<u>16,055</u>	<u>12,558</u>	-	<u>17,427</u>
-	-	-	-	-	-
-	-	-	-	-	-
28,529	21,012	2,143	8,027	-	26,821
78,430	29,831	-	56,652	121,907	99,244
<u>\$ 106,959</u>	<u>\$ 50,843</u>	<u>\$ 2,143</u>	<u>\$ 64,679</u>	<u>\$ 121,907</u>	<u>\$ 126,065</u>
<u>\$ 132,901</u>	<u>\$ 76,138</u>	<u>\$ 18,198</u>	<u>\$ 77,237</u>	<u>\$ 121,907</u>	<u>\$ 147,511</u>

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	2342 Fire Council	2360 Museums	2372 Workmens Comp	2373 Permissive Levy	2389 WINDY
<b>Assets</b>					
Cash and investments	8,305	25,457	168,101	39,415	961
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Taxes and assessments receivable	-	32,460	-	168,044	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>Total assets</b>	<u>\$ 8,305</u>	<u>\$ 57,917</u>	<u>\$ 168,101</u>	<u>\$ 207,459</u>	<u>\$ 961</u>
<b>Liabilities, deferred inflows</b>					
Accounts payable	\$ 75	\$ -	\$ 168,101	\$ -	\$ 40
Due to other governments	377	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
<b>Total liabilities</b>	<u>452</u>	<u>-</u>	<u>168,101</u>	<u>-</u>	<u>40</u>
<b>Deferred tax revenue</b>	<u>-</u>	<u>33,971</u>	<u>-</u>	<u>171,833</u>	<u>-</u>
<b>Total deferred inflow of resources</b>	<u>-</u>	<u>33,971</u>	<u>-</u>	<u>171,833</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	600	23,946	-	35,626	48
Assigned	7,253	-	-	-	873
<b>Total fund balances</b>	<u>\$ 7,853</u>	<u>\$ 23,946</u>	<u>\$ -</u>	<u>\$ 35,626</u>	<u>\$ 921</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 8,305</u>	<u>\$ 57,917</u>	<u>\$ 168,101</u>	<u>\$ 207,459</u>	<u>\$ 961</u>

2390 Drug Forfeitures	2391 Federal Equitable Share	2392 C.D.B.G. - Revolving	2393 Records Preservation	2395 Sheriff Co Work Program.	2398 Public Safety/24/7 Program
24,795	3,335	31,024	96,951	1,458	64,122
385	-	-	3,810	-	668
-	-	174,093	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 25,180</u>	<u>\$ 3,335</u>	<u>\$ 205,117</u>	<u>\$ 100,761</u>	<u>\$ 1,458</u>	<u>\$ 64,790</u>
\$ -	\$ -	\$ -	\$ 1,318	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,318	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,767	2,019	205,117	-	-	-
4,392	1,315	-	55,599	-	23,342
11,021	-	-	43,844	1,458	41,448
<u>\$ 25,180</u>	<u>\$ 3,334</u>	<u>\$ 205,117</u>	<u>\$ 99,443</u>	<u>\$ 1,458</u>	<u>\$ 64,790</u>
<u>\$ 25,180</u>	<u>\$ 3,334</u>	<u>\$ 205,117</u>	<u>\$ 100,761</u>	<u>\$ 1,458</u>	<u>\$ 64,790</u>

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	2406 #6 Light Maint. District	2413 #13 Light Maint District	2417 #17 Light Maint District	2421 #21 Light Maint District
<b>Assets</b>				
Cash and investments	109	84	1,024	52
Accounts receivable	-	-	-	-
Loans receivable	-	-	-	-
Taxes and assessments receivable	(2)	-	97	102
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>\$ 107</u>	<u>\$ 84</u>	<u>\$ 1,121</u>	<u>\$ 154</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
Accounts payable	\$ 45	\$ 34	\$ 425	\$ 45
Due to other governments	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>45</u>	<u>34</u>	<u>425</u>	<u>45</u>
Deferred inflows				
Deferred tax revenue	-	-	113	102
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>113</u>	<u>102</u>
Fund balances				
Nonspendable	-	-	-	-
Restricted	62	50	584	7
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	<u>\$ 62</u>	<u>\$ 50</u>	<u>\$ 584</u>	<u>\$ 7</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 107</u>	<u>\$ 84</u>	<u>\$ 1,122</u>	<u>\$ 154</u>

2423 #23 Light Maint District	2525 Gibson Flats - O & M	2526 Park Garden O & M	2527 Gannon/Flood Road O&M	2528 Whitetail Lane O&M	2810 Alcohol Traffic Safety
4,580	65,948	20,364	18,119	1,627	15,005
-	-	-	-	-	-
-	-	-	-	-	-
202	14	(4)	(1)	(10)	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,782</u>	<u>\$ 65,962</u>	<u>\$ 20,360</u>	<u>\$ 18,118</u>	<u>\$ 1,617</u>	<u>\$ 15,005</u>
\$ 1,544	\$ -	\$ -	\$ -	\$ -	\$ 1,654
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,654</u>
<u>258</u>	<u>23</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>258</u>	<u>23</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
2,980	65,939	20,360	18,118	1,617	-
-	-	-	-	-	4,125
-	-	-	-	-	9,226
<u>\$ 2,980</u>	<u>\$ 65,939</u>	<u>\$ 20,360</u>	<u>\$ 18,118</u>	<u>\$ 1,617</u>	<u>\$ 13,351</u>
<u>\$ 4,782</u>	<u>\$ 65,962</u>	<u>\$ 20,360</u>	<u>\$ 18,118</u>	<u>\$ 1,617</u>	<u>\$ 15,005</u>

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	2820 Gasoline Tax	2830 Motor Vehicle Disposal	2835 Road Dept Clean-Up	2841 Weed Trust Fund
<b>Assets</b>				
Cash and investments	12,686	96,776	102,212	24,661
Accounts receivable	-	-	-	-
Loans receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>\$ 12,686</u>	<u>\$ 96,776</u>	<u>\$ 102,212</u>	<u>\$ 24,661</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
Accounts payable	\$ -	\$ 735	\$ -	\$ -
Due to other governments	-	-	-	-
Accrued payroll	-	616	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>1,351</u>	<u>-</u>	<u>-</u>
Deferred inflows	-	-	-	-
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	95,425	-	-
Committed	12,686	-	4,050	14,186
Assigned	-	-	98,162	10,475
Total fund balances	<u>\$ 12,686</u>	<u>\$ 95,425</u>	<u>\$ 102,212</u>	<u>\$ 24,661</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 12,686</u>	<u>\$ 96,776</u>	<u>\$ 102,212</u>	<u>\$ 24,661</u>

2842 Sun River Valley Ditch	2855 Health Dept. State Grants	2859 County Land Information	2863 Community Decay	2864 Tobacco	2870 Juv Det Center
692	6,036	2,545	59,497	227	1,128,051
-	6,161	1,159	-	-	199,862
-	-	-	-	-	-
-	-	-	44	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 692</u>	<u>\$ 12,197</u>	<u>\$ 3,704</u>	<u>\$ 59,541</u>	<u>\$ 227</u>	<u>\$ 1,327,913</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,778
-	-	-	-	-	-
-	-	-	-	-	29,591
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,369</u>
-	-	-	67	-	-
-	-	-	67	-	-
-	-	-	-	-	-
-	12,196	-	-	-	-
-	-	3,704	5,900	-	419,150
692	-	-	53,573	227	827,394
<u>\$ 692</u>	<u>\$ 12,196</u>	<u>\$ 3,704</u>	<u>\$ 59,473</u>	<u>\$ 227</u>	<u>\$ 1,246,544</u>
<u>\$ 692</u>	<u>\$ 12,196</u>	<u>\$ 3,704</u>	<u>\$ 59,540</u>	<u>\$ 227</u>	<u>\$ 1,327,913</u>

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	2893 Medical Alert - Aging Ser	2902 Forest Reserve Title III	2906 County Attorney Grants	2914 Crime Control- Juvenile
<b>Assets</b>				
Cash and investments	26,990	111,825	17,242	16,399
Accounts receivable	-	-	-	-
Loans receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>\$ 26,990</u>	<u>\$ 111,825</u>	<u>\$ 17,242</u>	<u>\$ 16,399</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
Accounts payable	\$ -	\$ -	\$ 345	\$ -
Due to other governments	-	-	-	-
Accrued payroll	-	-	828	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>1,173</u>	<u>-</u>
Deferred inflows	-	-	-	-
Deferred tax revenue	-	-	-	-
<b>Total deferred inflow of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	-	-	16,069	16,399
Committed	-	-	-	-
Assigned	26,990	111,825	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<u>\$ 26,990</u>	<u>\$ 111,825</u>	<u>\$ 16,069</u>	<u>\$ 16,399</u>
<b>Total liabilities and fund balances</b>	<u>\$ 26,990</u>	<u>\$ 111,825</u>	<u>\$ 17,242</u>	<u>\$ 16,399</u>

2917 Victim Witness Program	2918 Public Safety Grants	2926 Commodity Food Dist	2929 Homeland Security Grants	2960 Community Grants	2963 Public Health Emergency Prepared
6,617	697	62,361	-	-	10,164
-	-	-	52,639	18,398	21,327
-	-	-	-	-	-
-	-	12,000	-	-	-
-	-	-	-	-	-
-	-	-	76	-	-
<u>\$ 6,617</u>	<u>\$ 697</u>	<u>\$ 74,361</u>	<u>\$ 52,715</u>	<u>\$ 18,398</u>	<u>\$ 31,491</u>
\$ 5,495	\$ -	\$ 85	\$ 5,202	\$ 615	\$ 1,192
-	-	-	-	-	-
-	-	-	1,559	-	872
-	-	-	46,964	16,198	-
<u>5,495</u>	<u>-</u>	<u>85</u>	<u>53,725</u>	<u>16,813</u>	<u>2,064</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	74,276	-	1,585	29,427
1,121	-	-	-	-	-
-	697	-	-	-	-
-	-	-	(1,010)	-	-
<u>\$ 1,121</u>	<u>\$ 697</u>	<u>\$ 74,276</u>	<u>\$ (1,010)</u>	<u>\$ 1,585</u>	<u>\$ 29,427</u>
\$ 6,616	\$ 697	\$ 74,361	\$ 52,715	\$ 18,398	\$ 31,491

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	<u>2966 Cancer</u>	<u>2967 Air Quality Control</u>	<u>2969 EPA Grants</u>	<u>2971 W.I.C.</u>
<b>Assets</b>				
Cash and investments	99,593	4,508	-	-
Accounts receivable	50,490	3,696	1,113	61,278
Loans receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>\$ 150,083</u>	<u>\$ 8,204</u>	<u>\$ 1,113</u>	<u>\$ 61,278</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
Accounts payable	\$ 4,552	\$ 127	\$ 9	\$ 5,195
Due to other governments	-	-	-	-
Accrued payroll	2,832	-	-	5,081
Due to other funds	-	-	4,246	42,710
<b>Total liabilities</b>	<u>7,384</u>	<u>127</u>	<u>4,255</u>	<u>52,986</u>
Deferred inflows	-	-	-	-
Deferred tax revenue	-	-	-	-
<b>Total deferred inflow of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	-	8,077	-	8,292
Committed	142,699	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	(3,141)	-
<b>Total fund balances</b>	<u>\$ 142,699</u>	<u>\$ 8,077</u>	<u>\$ (3,141)</u>	<u>\$ 8,292</u>
<b>Total liabilities and fund balances</b>	<u>\$ 150,083</u>	<u>\$ 8,204</u>	<u>\$ 1,114</u>	<u>\$ 61,278</u>

2973 Home Visiting - Federal Funds	2975 Hiv Consortia	2976 Fetal Alcohol Syndrome	2977 Immunization Projects	2979 Aids/Hiv Testing	2980 Direct Services - Aging
5,919	-	9,656	-	-	385,151
170,334	10,462	-	8,460	13,048	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 176,253</u>	<u>\$ 10,462</u>	<u>\$ 9,656</u>	<u>\$ 8,460</u>	<u>\$ 13,048</u>	<u>\$ 385,151</u>
\$ 17,356	\$ 29	\$ -	\$ 956	\$ 2,624	\$ 7,684
-	-	-	-	-	-
5,337	-	-	-	-	4,325
-	10,434	-	177	8,534	-
<u>22,693</u>	<u>10,463</u>	<u>-</u>	<u>1,133</u>	<u>11,158</u>	<u>12,009</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
153,560	-	9,656	7,327	1,890	373,141
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 153,560</u>	<u>\$ -</u>	<u>\$ 9,656</u>	<u>\$ 7,327</u>	<u>\$ 1,890</u>	<u>\$ 373,141</u>
<u>\$ 176,253</u>	<u>\$ 10,463</u>	<u>\$ 9,656</u>	<u>\$ 8,460</u>	<u>\$ 13,048</u>	<u>\$ 385,150</u>

Cascade County  
Combining Balance Sheet  
Nonmajor Special revenue funds  
June 30, 2018

	2981 Contracted Services - Aging	2982 Ryan White	2983 Senior Nutrition -Aging	2984 ADRC - Aging
<b>Assets</b>				
Cash and investments	161,170	1	617,586	20,232
Accounts receivable	-	-	3,111	-
Loans receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>\$ 161,170</u>	<u>\$ 1</u>	<u>\$ 620,697</u>	<u>\$ 20,232</u>
<b>Liabilities, deferred inflows, and fund balances</b>				
Accounts payable	\$ 3,000	\$ -	\$ 6,249	\$ (10)
Due to other governments	-	-	-	-
Accrued payroll	-	-	5,285	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<u>3,000</u>	<u>-</u>	<u>11,534</u>	<u>(10)</u>
Deferred inflows	-	-	-	-
Deferred tax revenue	-	-	-	-
<b>Total deferred inflow of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>				
Nonspendable	-	-	-	-
Restricted	158,170	-	609,163	20,242
Committed	-	-	-	-
Assigned	-	1	-	-
Unassigned	-	-	-	-
<b>Total Fund balances</b>	<u>\$ 158,170</u>	<u>\$ 1</u>	<u>\$ 609,163</u>	<u>\$ 20,242</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 161,170</u>	<u>\$ 1</u>	<u>\$ 620,697</u>	<u>\$ 20,232</u>

<u>2985 RSVP - Aging Services</u>	<u>2986 Administrative - Aging</u>	<u>2987 Foster Grandparents - Age</u>	<u>Total Nonmajor Special revenue funds</u>
97,649	63,909	-	5,784,347
-	-	100,432	847,549
-	-	-	174,093
-	-	-	781,547
-	-	-	120,511
-	-	-	76
<u>\$ 97,649</u>	<u>\$ 63,909</u>	<u>\$ 100,432</u>	<u>\$ 7,708,123</u>
\$ -	\$ 5,392	\$ 11,589	470,046
-	-	-	377
-	2,648	1,130	128,282
-	-	68,866	198,128
<u>-</u>	<u>8,040</u>	<u>81,585</u>	<u>796,835</u>
-	-	-	806,539
-	-	-	1,603,376
-	-	-	120,587
97,649	55,869	-	2,077,196
-	-	-	1,337,315
-	-	18,846	2,573,800
-	-	-	(4,151)
<u>\$ 97,649</u>	<u>\$ 55,869</u>	<u>\$ 18,846</u>	<u>\$ 6,104,747</u>
<u>\$ 97,649</u>	<u>\$ 63,909</u>	<u>\$ 100,431</u>	<u>\$ 7,708,122</u>

Cascade County  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Non-Major Special Revenue Funds  
30-Jun-18

	2111 Road Materials	2130 Bridge/County Roads	2140 Weed Control	2150 Predatory Animal Control
<b>Revenues</b>				
Intergovernmental sources	\$ -	\$ 45,957	\$ 7,036	\$ -
Charges for goods and services	-	-	93,150	-
Licenses and permits	-	-	-	-
Taxes	222,787	1,594,784	244,261	2,986
Investment income	-	-	-	33
Fines and forfeitures	-	-	-	-
Other revenue	-	-	3,618	-
<b>Total revenues</b>	<u>222,787</u>	<u>1,640,741</u>	<u>348,065</u>	<u>3,019</u>
<b>Expenditures</b>				
Current:				
Public works	65	480	419,087	-
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	2,695
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	200,000	-	-	-
<b>Total expenditures</b>	<u>200,065</u>	<u>480</u>	<u>419,087</u>	<u>2,695</u>
<b>Revenues over (under)expenditures</b>	<u>22,722</u>	<u>1,640,261</u>	<u>(71,022)</u>	<u>324</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	14,610	-
Transfers out	-	(1,646,095)	(124,377)	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>(1,646,095)</u>	<u>(109,767)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>22,722</u>	<u>(5,834)</u>	<u>(180,789)</u>	<u>324</u>
<b>Fund balances - beginning</b>	<u>21,628</u>	<u>15,236</u>	<u>467,921</u>	<u>1,839</u>
<b>Fund balances - ending</b>	<u>\$ 44,350</u>	<u>\$ 9,402</u>	<u>\$ 287,132</u>	<u>\$ 2,163</u>

2160 State Fair	2180 District Court	2190 Comprehensive Insurance	2200 Mosquito Control	2210 Parks	2220 Library	2230 Emergency Medical Service
\$ 30,785	\$ 17,591	\$ 2,199	\$ 8,796	\$ -	\$ 16,758	\$ 2,199
-	46,748	-	-	-	-	-
-	-	-	-	-	-	-
1,066,079	611,997	80,929	300,590	-	251,515	75,539
1,341	935	-	-	265	-	542
-	394	-	-	-	-	-
-	15,887	63,852	360	7,779	-	1,311
<u>1,098,205</u>	<u>693,552</u>	<u>146,980</u>	<u>309,746</u>	<u>8,044</u>	<u>268,273</u>	<u>79,591</u>
-	-	-	-	-	-	-
-	679,145	393,418	13,271	-	-	-
-	-	-	-	-	-	84,055
-	-	-	386,161	-	-	124
-	-	-	-	-	-	-
293	-	-	-	571	274,748	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
293	679,145	393,418	399,432	571	274,748	84,179
<u>1,097,912</u>	<u>14,407</u>	<u>(246,438)</u>	<u>(89,686)</u>	<u>7,473</u>	<u>(6,475)</u>	<u>(4,588)</u>
-	58,440	-	8,766	-	11,688	4,383
(1,100,000)	-	-	-	-	-	-
<u>(1,100,000)</u>	<u>58,440</u>	<u>-</u>	<u>8,766</u>	<u>-</u>	<u>11,688</u>	<u>4,383</u>
(2,088)	72,847	(246,438)	(80,920)	7,473	5,213	(205)
9,405	80,706	583,057	188,190	16,275	7,050	51,756
<u>\$ 7,317</u>	<u>\$ 153,553</u>	<u>\$ 336,619</u>	<u>\$ 107,270</u>	<u>\$ 23,748</u>	<u>\$ 12,263</u>	<u>\$ 51,551</u>

Cascade County  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Non-Major Special Revenue Funds  
30-Jun-18

	2250 Planning Dept	2270 Health Department	2271 Mental Health	2280 Senior Citizens
<b>Revenues</b>				
Intergovernmental sources	\$ 16,982	\$ 279,742	\$ 2,199	\$ 6,597
Charges for goods and services	10,255	457,648	-	-
Licenses and permits	36,030	121,211	-	-
Taxes	255,176	446,928	76,562	229,398
Investment income	1,372	5,614	-	16,332
Fines and forfeitures	-	-	-	-
Other revenue	-	15,649	-	-
<b>Total revenues</b>	<u>319,815</u>	<u>1,326,792</u>	<u>78,761</u>	<u>252,327</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
General government	271,190	-	-	-
Public safety	-	-	-	-
Public health	-	1,344,297	81,351	-
Social and economic	-	-	-	68
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	5,216	-	-
<b>Total expenditures</b>	<u>271,190</u>	<u>1,349,513</u>	<u>81,351</u>	<u>68</u>
<b>Revenues over (under)expenditures</b>	<u>48,625</u>	<u>(22,721)</u>	<u>(2,590)</u>	<u>252,259</u>
<b>Other financing sources (uses)</b>				
Transfers in	19,870	186,199	-	-
Transfers out	-	(63,948)	-	(251,637)
<b>Other financing sources (uses)</b>	<u>19,870</u>	<u>122,251</u>	<u>-</u>	<u>(251,637)</u>
<b>Net change in fund balances</b>	68,495	99,530	(2,590)	622
<b>Fund balances - beginning</b>	93,086	214,254	36,636	106,337
<b>Fund balances - ending</b>	<u>\$ 161,581</u>	<u>\$ 313,784</u>	<u>\$ 34,046</u>	<u>\$ 106,959</u>

2290 County Extension	SRS Permissive Levy	TID - Manchester	TID - MT Milling	2320 Senior Transportation	2342 Fire Council	2360 Museums
\$ 5,717	\$ -	\$ 928	\$ 1,324	\$ 4,398	\$ -	\$ 8,796
-	-	-	-	-	-	-
-	-	-	-	-	7,286	-
197,988	156,655	63,306	119,775	153,122	-	303,119
361	-	444	808	1,082	115	-
-	-	-	-	-	-	-
10	-	-	-	12,091	-	-
<u>204,076</u>	<u>156,655</u>	<u>64,678</u>	<u>121,907</u>	<u>170,693</u>	<u>7,401</u>	<u>311,915</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	154,512	-	-	-	7,382	-
-	-	-	-	4	-	-
182,307	-	-	-	133,910	-	-
-	-	-	-	-	-	307,725
-	-	-	-	-	-	-
-	-	-	-	-	-	-
22,691	-	-	-	-	-	-
<u>204,998</u>	<u>154,512</u>	<u>-</u>	<u>-</u>	<u>133,914</u>	<u>7,382</u>	<u>307,725</u>
<u>(922)</u>	<u>2,143</u>	<u>64,678</u>	<u>121,907</u>	<u>36,779</u>	<u>19</u>	<u>4,190</u>
-	-	-	-	11,688	-	-
-	-	-	-	-	-	-
-	-	-	-	11,688	-	-
<u>(922)</u>	<u>2,143</u>	<u>64,678</u>	<u>121,907</u>	<u>48,467</u>	<u>19</u>	<u>4,190</u>
<u>51,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,597</u>	<u>7,834</u>	<u>19,757</u>
<u>\$ 50,843</u>	<u>\$ 2,143</u>	<u>\$ 64,678</u>	<u>\$ 121,907</u>	<u>\$ 126,064</u>	<u>\$ 7,853</u>	<u>\$ 23,947</u>

Cascade County  
Combining Statement of Revenues, Expenditures,  
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Non-Major Special Revenue Funds  
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	2372 Workmens Comp	2373 Permissive Levy	2389 WINDY	2390 Drug Forfeitures
<b>Revenues</b>				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	1,592,878	-	-
Investment income	-	2,909	14	-
Fines and forfeitures	-	-	-	9,610
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>1,595,787</u>	<u>14</u>	<u>9,610</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
General government	9,584	430	480	-
Public safety	-	-	-	9,978
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>9,584</u>	<u>430</u>	<u>480</u>	<u>9,978</u>
<b>Revenues over (under)expenditures</b>	<u>(9,584)</u>	<u>1,595,357</u>	<u>(466)</u>	<u>(368)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	(1,691,838)	-	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>(1,691,838)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(9,584)</u>	<u>(96,481)</u>	<u>(466)</u>	<u>(368)</u>
<b>Fund balances - beginning</b>	<u>9,584</u>	<u>132,107</u>	<u>1,387</u>	<u>25,549</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 35,626</u>	<u>\$ 921</u>	<u>\$ 25,181</u>

2391 Federal Equitable Share	2392 C.D.B.G. - Revolving	2393 Records Preservation	2395 Sheriff Co Work Program.	2398 Public Safety/24/7 Program	2406 #6 Light Maint. District	2413 #13 Light Maint District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	77,969	-	34,740	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
40	-	-	-	-	2	2
-	-	-	-	-	-	-
-	-	-	-	-	536	431
<u>40</u>	<u>-</u>	<u>77,969</u>	<u>-</u>	<u>34,740</u>	<u>538</u>	<u>433</u>
-	-	-	-	-	-	-
-	-	-	-	-	548	415
-	-	30,370	-	-	-	-
-	-	-	-	14,758	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>30,370</u>	<u>-</u>	<u>14,758</u>	<u>548</u>	<u>415</u>
<u>40</u>	<u>-</u>	<u>47,599</u>	<u>-</u>	<u>19,982</u>	<u>(10)</u>	<u>18</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
40	-	47,599	-	19,982	(10)	18
3,295	205,117	51,844	1,458	44,808	72	33
<u>\$ 3,335</u>	<u>\$ 205,117</u>	<u>\$ 99,443</u>	<u>\$ 1,458</u>	<u>\$ 64,790</u>	<u>\$ 62</u>	<u>\$ 51</u>

Cascade County  
Combining Statement of Revenues, Expenditures,  
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Non-Major Special Revenue Funds  
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	2417 #17 Light Maint District	2421 #21 Light Maint District	2423 #23 Light Maint District	2525 Gibson Flats - O & M
<b>Revenues</b>				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	16	-	102	6
Investment income	19	2	83	743
Fines and forfeitures	-	-	-	-
Other revenue	5,241	554	18,672	5,815
<b>Total revenues</b>	<u>5,276</u>	<u>556</u>	<u>18,857</u>	<u>6,564</u>
<b>Expenditures</b>				
Current:				
Public works	5,127	548	19,726	1
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>5,127</u>	<u>548</u>	<u>19,726</u>	<u>1</u>
<b>Revenues over (under)expenditures</b>	<u>149</u>	<u>8</u>	<u>(869)</u>	<u>6,563</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	149	8	(869)	6,563
<b>Fund balances - beginning</b>	435	(1)	3,849	59,376
<b>Fund balances - ending</b>	<u>\$ 584</u>	<u>\$ 7</u>	<u>\$ 2,980</u>	<u>\$ 65,939</u>

2526 Park Garden O & M	2527 Gannon/Flood Road O&M	2528 Whitetail Lane O&M	2800 Alcohol Rehabilitation	2810 Alcohol Traffic Safety	2820 Gasoline Tax
\$ -	\$ -	\$ -	\$ 142,567	\$ 24,497	\$ 195,528
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
242	216	19	-	-	-
-	-	-	-	-	-
-	-	125	-	5,242	-
<u>242</u>	<u>216</u>	<u>144</u>	<u>142,567</u>	<u>29,739</u>	<u>195,528</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	24,370	-
-	-	-	142,567	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	197,854
-	-	-	142,567	24,370	197,854
<u>242</u>	<u>216</u>	<u>144</u>	<u>-</u>	<u>5,369</u>	<u>(2,326)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
242	216	144	-	5,369	(2,326)
20,118	17,903	1,473	-	7,982	15,012
<u>\$ 20,360</u>	<u>\$ 18,119</u>	<u>\$ 1,617</u>	<u>\$ -</u>	<u>\$ 13,351</u>	<u>\$ 12,686</u>

Cascade County  
Combining Statement of Revenues, Expenditures,  
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Non-Major Special Revenue Funds  
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	VI Restricted Gas Tax	2830 Motor Vehicle Disposal	2835 Road Dept Clean-Up	2841 Weed Trust Fund
<b>Revenues</b>				
Intergovernmental sources	\$ 72,756	\$ -	\$ -	\$ 88,489
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	117,771	-	-
<b>Total revenues</b>	<u>72,756</u>	<u>117,771</u>	<u>-</u>	<u>88,489</u>
<b>Expenditures</b>				
Current:				
Public works	72,756	42,066	-	88,489
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	1,131	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>72,756</u>	<u>43,197</u>	<u>-</u>	<u>88,489</u>
<b>Revenues over (under)expenditures</b>	<u>-</u>	<u>74,574</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	3,506	-	-
Transfers out	-	-	-	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>3,506</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>78,080</u>	<u>-</u>	<u>-</u>
<b>Fund balances - beginning</b>	<u>-</u>	<u>17,345</u>	<u>102,212</u>	<u>24,661</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 95,425</u>	<u>\$ 102,212</u>	<u>\$ 24,661</u>

2842 Sun River Valley Ditch	2855 Health Dept. State Grants	2859 County Land Information	2863 Community Decay	2864 Tobacco	2870 Juv Det Center	2893 Medical Alert - Aging Ser
\$ -	\$ 30,360	\$ -	\$ -	\$ -	\$ 10,075	\$ 604
-	-	16,643	-	-	2,044,917	-
-	-	-	-	-	-	-
-	-	-	3	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	394	-	-	-	2,890	-
-	30,754	16,643	3	-	2,057,882	604
-	-	-	-	-	-	-
-	-	6,816	-	-	-	-
-	-	-	-	-	1,887,537	-
-	29,483	-	-	-	-	662
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	0	-	-
-	-	-	-	-	120,973	-
-	29,483	6,816	-	-	2,008,510	662
-	1,271	9,827	3	-	49,372	(58)
-	-	-	-	-	122,724	-
-	-	-	-	-	-	-
-	-	-	-	-	122,724	-
-	1,271	9,827	3	-	172,096	(58)
692	10,925	(6,123)	59,470	227	1,074,448	27,048
\$ 692	\$ 12,196	\$ 3,704	\$ 59,473	\$ 227	\$ 1,246,544	\$ 26,990

Cascade County  
Combining Statement of Revenues, Expenditures,  
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	2902 Forest Reserve Title III	2906 County Attorney Grants	2914 Crime Control-Juvenile	2917 Victim Witness Program
<b>Revenues</b>				
Intergovernmental sources	\$ 18,716	\$ 45,393	\$ 133,826	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	18,510
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>18,716</u>	<u>45,393</u>	<u>133,826</u>	<u>18,510</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
General government	-	41,906	-	-
Public safety	-	-	133,826	19,515
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>41,906</u>	<u>133,826</u>	<u>19,515</u>
<b>Revenues over (under)expenditures</b>	<u>18,716</u>	<u>3,487</u>	<u>-</u>	<u>(1,005)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	384	-	-
Transfers out	-	-	-	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>384</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	18,716	3,871	-	(1,005)
<b>Fund balances - beginning</b>	<u>93,110</u>	<u>12,198</u>	<u>16,399</u>	<u>2,126</u>
<b>Fund balances - ending</b>	<u>\$ 111,826</u>	<u>\$ 16,069</u>	<u>\$ 16,399</u>	<u>\$ 1,121</u>

2918 Public Safety Grants	2926 Commodity Food Dist	2927 Rocky Mountain HIDTA	2929 Homeland Security Grants	2956 Sponsored CTEP Grants	2960 Community Grants	2963 Public Health Emergency Prepared
\$ -	\$ 46,727	\$ -	\$ 293,606	\$ -	\$ 53,337	\$ 94,787
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,507	-
-	46,727	-	293,606	-	54,844	94,787
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,285	-	-	356,166	-	-	-
-	22,958	-	-	-	53,972	93,494
-	6,386	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	26,796	-	-
-	-	-	56,022	-	-	-
12,285	29,344	-	412,188	26,796	53,972	93,494
(12,285)	17,383	-	(118,582)	(26,796)	872	1,293
7,000	384	-	118,582	-	-	-
-	-	-	-	-	-	-
7,000	384	-	118,582	-	-	-
(5,285)	17,767	-	-	(26,796)	872	1,293
5,982	56,509	-	(1,010)	26,796	713	28,134
\$ 697	\$ 74,276	\$ -	\$ (1,010)	\$ -	\$ 1,585	\$ 29,427

Cascade County  
Combining Statement of Revenues, Expenditures,  
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Non-Major Special Revenue Funds  
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	2966 Cancer	2967 Air Quality Control	2969 EPA Grants	2971 W.I.C.
<b>Revenues</b>				
Intergovernmental sources	\$ 261,450	\$ 14,023	\$ 86,305	\$ 277,311
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	1,140
<b>Total revenues</b>	<u>261,450</u>	<u>14,023</u>	<u>86,305</u>	<u>278,451</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Public health	197,048	-	86,307	280,756
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	13,983	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>197,048</u>	<u>13,983</u>	<u>86,307</u>	<u>280,756</u>
<b>Revenues over (under)expenditures</b>	<u>64,402</u>	<u>40</u>	<u>(2)</u>	<u>(2,305)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	64,402	40	(2)	(2,305)
<b>Fund balances - beginning</b>	<u>78,297</u>	<u>8,037</u>	<u>(3,138)</u>	<u>10,597</u>
<b>Fund balances - ending</b>	<u>\$ 142,699</u>	<u>\$ 8,077</u>	<u>\$ (3,140)</u>	<u>\$ 8,292</u>

<u>2972 Fed Fund 6 Pub Health</u>	<u>2973 Home Visiting - Federal Funds</u>	<u>2974 Youth Suicide Prevention</u>	<u>2975 Hiv Consortia</u>	<u>2976 Fetal Alcohol Syndrome</u>	<u>2977 Immunization Projects</u>	<u>2979 Aids/Hiv Testing</u>
\$ -	\$ 540,402	\$ -	\$ 30,000	\$ -	\$ 33,840	\$ 55,665
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,831	-	-	-	-	-
-	<u>550,233</u>	-	<u>30,000</u>	-	<u>33,840</u>	<u>55,665</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	575,951	-	30,000	-	39,535	56,652
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>575,951</u>	-	<u>30,000</u>	-	<u>39,535</u>	<u>56,652</u>
-	<u>(25,718)</u>	-	-	-	<u>(5,695)</u>	<u>(987)</u>
-	63,948	-	30	-	-	-
-	-	-	-	-	-	-
-	<u>63,948</u>	-	<u>30</u>	-	-	-
-	38,230	-	30	-	(5,695)	(987)
-	115,330	-	(30)	9,656	13,022	2,877
<u>\$ -</u>	<u>\$ 153,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,656</u>	<u>\$ 7,327</u>	<u>\$ 1,890</u>

Cascade County  
Combining Statement of Revenues, Expenditures,  
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Non-Major Special Revenue Funds  
30-Jun-18

	2980 Direct Services - Aging	2981 Contracted Services - Aging	2982 Ryan White	2983 Senior Nutrition - Aging
<b>Revenues</b>				
Intergovernmental sources	\$ 242,727	\$ 148,497	\$ -	\$ 429,271
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	29,121	-	-	267,878
<b>Total revenues</b>	<u>271,848</u>	<u>148,497</u>	<u>-</u>	<u>697,149</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Public health	1,562	109,978	-	566,402
Social and economic	251,396	17,960	-	22,668
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>252,958</u>	<u>127,938</u>	<u>-</u>	<u>589,070</u>
<b>Revenues over (under)expenditures</b>	<u>18,890</u>	<u>20,559</u>	<u>-</u>	<u>108,079</u>
<b>Other financing sources (uses)</b>				
Transfers in	44,314	-	-	124,755
Transfers out	-	-	-	-
<b>Other financing sources (uses)</b>	<u>44,314</u>	<u>-</u>	<u>-</u>	<u>124,755</u>
<b>Net change in fund balances</b>	63,204	20,559	-	232,834
<b>Fund balances - beginning</b>	<u>309,937</u>	<u>137,611</u>	<u>1</u>	<u>376,329</u>
<b>Fund balances - ending</b>	<u>\$ 373,141</u>	<u>\$ 158,170</u>	<u>\$ 1</u>	<u>\$ 609,163</u>

2984 ADRC - Aging	2985 RSVP - Aging Services	2986 Administrative - Aging	2987 Foster Grandparents - Age	Total Nonmajor Special revenue funds
\$ -	\$ 11,420	\$ 70,058	\$ 174,741	\$ 4,084,982
-	-	10,200	-	\$ 2,792,270
-	-	-	-	\$ 164,527
-	-	-	-	\$ 8,046,501
-	-	-	-	\$ 33,535
-	-	-	-	\$ 28,514
-	-	63	17,535	\$ 605,303
-	11,420	80,321	192,276	15,755,632
-	-	-	-	\$ 649,308
-	-	-	-	\$ 1,446,610
-	-	-	-	\$ 2,704,384
-	1,598	147,667	-	\$ 4,252,355
-	50	4,934	190,967	\$ 810,646
-	-	-	-	\$ 583,337
-	-	-	-	\$ 13,983
-	-	-	-	\$ 26,796
-	-	-	-	\$ 602,756
-	1,648	152,601	190,967	11,090,175
-	9,772	(72,280)	1,309	4,665,457
-	-	79,606	7,954	\$ 888,831
-	-	-	-	\$ (4,877,895)
-	-	79,606	7,954	(3,989,064)
-	9,772	7,326	9,263	676,393
20,242	87,877	48,543	9,583	\$ 5,428,363
\$ 20,242	\$ 97,649	\$ 55,869	\$ 18,846	\$ 6,104,747

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

	<b>2111 Road Materials</b>			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 224,020	\$ 224,020	\$ 222,787	\$ (1,233)
<b>Total revenues</b>	<u>224,020</u>	<u>224,020</u>	<u>222,787</u>	<u>(1,233)</u>
<b>EXPENDITURES</b>				
Public works	200,000	200,000	65	199,935
Debt Service	-	-	-	-
Capital Outlay	-	-	200,000	(200,000)
<b>Total expenditures</b>	<u>200,000</u>	<u>200,000</u>	<u>200,065</u>	<u>(65)</u>
<b>Revenues over expenditures</b>	<u>24,020</u>	<u>24,020</u>	<u>22,722</u>	<u>(1,298)</u>
Transfers out				
<b>Net change in fund balances</b>	24,020	24,020	22,722	(1,298)
<b>Fund balances - beginning</b>	21,628	21,628	21,628	-
<b>Fund balances - ending</b>	<u>\$ 45,648</u>	<u>\$ 45,648</u>	<u>\$ 44,350</u>	<u>\$ (1,298)</u>

	<b>2130 Bridge/County Roads</b>			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental sources	\$ 45,957	\$ 45,957	\$ 45,957	\$ -
Taxes	1,693,189	1,693,189	1,594,784	(98,405)
<b>Total revenues</b>	<u>1,739,146</u>	<u>1,739,146</u>	<u>1,640,741</u>	<u>(98,405)</u>
<b>Expenditures</b>				
Public works	-	-	480	(480)
Debt Service	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>480</u>	<u>(480)</u>
<b>Revenues over expenditures</b>	<u>1,739,146</u>	<u>1,739,146</u>	<u>1,640,261</u>	<u>(98,885)</u>
Transfers out	(1,692,189)	(1,692,189)	(1,646,095)	46,094
<b>Net change in fund balances</b>	46,957	46,957	(5,834)	(52,791)
<b>Fund balances - beginning</b>	15,236	15,236	15,236	-
<b>Fund balances - ending</b>	<u>\$ 62,193</u>	<u>\$ 62,193</u>	<u>\$ 9,402</u>	<u>\$ (52,791)</u>

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
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	<b>2140 Weed Control</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues</b>				
Intergovernmental sources	\$ 7,036	\$ 7,036	\$ 7,036	\$ -
Charges for goods and services	81,000	81,000	93,150	12,150
Taxes	260,091	260,091	244,261	(15,830)
Other revenue	1,785	1,785	3,618	1,833
<b>Total revenues</b>	<u>349,912</u>	<u>349,912</u>	<u>348,065</u>	<u>(1,847)</u>
<b>Expenditures</b>				
Public works	472,650	497,650	419,087	78,563
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>472,650</u>	<u>497,650</u>	<u>419,087</u>	<u>78,563</u>
<b>Revenues over expenditures</b>	<u>(122,738)</u>	<u>(147,738)</u>	<u>(71,022)</u>	<u>76,716</u>
Transfers in	14,610	14,610	14,610	-
Transfers out	(125,000)	(125,000)	(124,377)	623
<b>Net change in fund balances</b>	<u>(233,128)</u>	<u>(258,128)</u>	<u>(180,789)</u>	<u>77,339</u>
<b>Fund balances - beginning</b>	467,921	467,921	467,921	-
<b>Fund balances - ending</b>	<u>\$ 234,793</u>	<u>\$ 209,793</u>	<u>\$ 287,132</u>	<u>\$ 77,339</u>

	<b>2150 Predatory Animal Control</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,695	\$ 2,695	\$ 2,986	\$ 291
Investment income	-	-	33	33
<b>Total revenues</b>	<u>2,695</u>	<u>2,695</u>	<u>3,019</u>	<u>324</u>
<b>EXPENDITURES</b>				
Public health	2,695	2,695	2,695	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>2,695</u>	<u>2,695</u>	<u>2,695</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>324</u>	<u>324</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>324</u>	<u>324</u>
<b>Fund balances - beginning</b>	1,839	1,839	1,839	-
<b>Fund balances - ending</b>	<u>\$ 1,839</u>	<u>\$ 1,839</u>	<u>\$ 2,163</u>	<u>\$ 324</u>

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

	<b>2160 State Fair</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 30,785	\$ 30,785	\$ 30,785	\$ -
Taxes	1,134,024	1,134,024	1,066,079	(67,945)
Investment income	250	250	1,341	1,091
<b>Total revenues</b>	<u>1,165,059</u>	<u>1,165,059</u>	<u>1,098,205</u>	<u>(66,854)</u>
<b>EXPENDITURES</b>				
Culture and recreation	-	-	293	(293)
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>293</u>	<u>(293)</u>
<b>Revenues over expenditures</b>	<u>1,165,059</u>	<u>1,165,059</u>	<u>1,097,912</u>	<u>(67,147)</u>
Transfers out	(1,100,000)	(1,100,000)	(1,100,000)	-
<b>Net change in fund balances</b>	<u>65,059</u>	<u>65,059</u>	<u>(2,088)</u>	<u>(67,147)</u>
<b>Fund balances - beginning</b>	<u>9,405</u>	<u>9,405</u>	<u>9,405</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 74,464</u>	<u>\$ 74,464</u>	<u>\$ 7,317</u>	<u>\$ (67,147)</u>

	<b>2180 District Court</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 17,591	\$ 17,591	\$ 17,591	\$ -
Charges for goods and services	45,000	45,000	46,748	1,748
Taxes	649,128	649,128	611,997	(37,131)
Investment income	-	-	935	935
Fines and forfeitures	600	600	394	(206)
Other revenue	-	15,687	15,887	200
<b>Total revenues</b>	<u>712,319</u>	<u>728,006</u>	<u>693,552</u>	<u>(34,454)</u>
<b>EXPENDITURES</b>				
General government	760,185	775,872	679,145	96,727
Debt service:				
Capital Outlay	8,000	8,000	-	8,000
<b>Total expenditures</b>	<u>768,185</u>	<u>783,872</u>	<u>679,145</u>	<u>104,727</u>
<b>Revenues over expenditures</b>	<u>(55,866)</u>	<u>(55,866)</u>	<u>14,407</u>	<u>70,273</u>
Transfers in	58,440	58,440	58,440	-
<b>Net change in fund balances</b>	<u>2,574</u>	<u>2,574</u>	<u>72,847</u>	<u>70,273</u>
<b>Fund balances - beginning</b>	<u>80,707</u>	<u>80,707</u>	<u>80,707</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 83,281</u>	<u>\$ 83,281</u>	<u>\$ 153,554</u>	<u>\$ 70,273</u>

Cascade County  
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<b>2190 Comprehensive Insurance</b>				
<b>REVENUES</b>				
Intergovernmental sources	52,199	52,199	2,199	(50,000)
Taxes	80,966	80,966	80,929	(37)
Other revenue	115,000	137,657	63,852	(73,805)
<b>Total revenues</b>	248,165	270,822	146,980	(123,842)
<b>EXPENDITURES</b>				
General government	547,025	569,682	393,418	176,264
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	547,025	569,682	393,418	176,264
<b>Revenues over expenditures</b>	(298,860)	(298,860)	(246,438)	52,422
<b>Net change in fund balances</b>	(298,860)	(298,860)	(246,438)	52,422
Fund balances - beginning	583,057	583,057	583,057	-
Fund balances - ending	\$ 284,197	\$ 284,197	\$ 336,619	\$ 52,422

<b>2200 Mosquito Control</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 8,796	\$ 8,796	\$ 8,796	\$ -
Taxes	323,864	323,864	300,590	(23,274)
Miscellaneous revenues	-	-	360	360
<b>Total revenues</b>	332,660	332,660	309,746	(22,914)
<b>EXPENDITURES</b>				
General government	15,000	15,000	13,271	1,729
Public health	341,796	386,796	386,161	635
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	356,796	401,796	399,432	2,364
<b>Revenues over expenditures</b>	(24,136)	(69,136)	(89,686)	(20,550)
Transfers in	8,766	8,766	8,766	-
<b>Net change in fund balances</b>	(15,370)	(60,370)	(80,920)	(20,550)
Fund balances - beginning	188,189	188,189	188,189	-
Fund balances - ending	\$ 172,819	\$ 127,819	\$ 107,269	\$ (20,550)

Cascade County  
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For the Year Ended June 30, 2018

<b>2210 Parks</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 265	\$ 265
Miscellaneous revenues	-	-	7,779	7,779
Total revenues	-	-	8,044	8,044
<b>EXPENDITURES</b>				
Culture and recreation	15,245	15,245	571	14,674
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	15,245	15,245	571	14,674
<b>Revenues over expenditures</b>	(15,245)	(15,245)	7,473	22,718
Transfers in	5,000	5,000	-	(5,000)
<b>Net change in fund balances</b>	(10,245)	(10,245)	7,473	17,718
<b>Fund balances - beginning</b>	16,275	16,275	16,275	-
<b>Fund balances - ending</b>	\$ 6,030	\$ 6,030	\$ 23,748	\$ 17,718

<b>2220 Library</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 16,758	\$ 16,758	\$ 16,758	\$ -
Taxes	252,771	252,771	251,515	(1,256)
Total revenues	269,529	269,529	268,273	(1,256)
<b>EXPENDITURES</b>				
Culture and recreation	278,739	278,739	274,748	3,991
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	278,739	278,739	274,748	3,991
<b>Revenues over expenditures</b>	(9,210)	(9,210)	(6,475)	2,735
Transfers in	11,688	11,688	11,688	-
<b>Net change in fund balances</b>	2,478	2,478	5,213	2,735
<b>Fund balances - beginning</b>	7,051	7,051	7,051	-
<b>Fund balances - ending</b>	\$ 9,529	\$ 9,529	\$ 12,264	\$ 2,735

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

<b>2230 Emergency Medical Service</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 2,199	\$ 2,199	\$ 2,199	\$ -
Taxes	81,116	81,116	75,539	(5,577)
Investment income	-	-	542	542
Other revenue	1,000	1,000	1,311	311
<b>Total revenues</b>	<b>84,315</b>	<b>84,315</b>	<b>79,591</b>	<b>(4,724)</b>
<b>EXPENDITURES</b>				
Public safety	97,356	97,321	84,055	13,266
Public health	-	35	124	(89)
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<b>97,356</b>	<b>97,356</b>	<b>84,179</b>	<b>13,177</b>
<b>Revenues over expenditures</b>	<b>(13,041)</b>	<b>(13,041)</b>	<b>(4,588)</b>	<b>8,453</b>
Transfers in	4,383	4,383	4,383	-
<b>Net change in fund balances</b>	<b>(8,658)</b>	<b>(8,658)</b>	<b>(205)</b>	<b>8,453</b>
<b>Fund balances - beginning</b>	<b>51,756</b>	<b>51,756</b>	<b>51,756</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 43,098</b>	<b>\$ 43,098</b>	<b>\$ 51,551</b>	<b>\$ 8,453</b>

<b>2250 Planning Dept</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 16,982	\$ 16,982	\$ 16,982	\$ -
Charges for goods and services	5,200	5,200	10,255	5,055
Licenses and permits	32,500	32,500	36,030	3,530
Taxes	256,709	256,709	255,176	(1,533)
Investment income	-	-	1,372	1,372
Other revenue	779	779	-	(779)
<b>Total revenues</b>	<b>312,170</b>	<b>312,170</b>	<b>319,815</b>	<b>7,645</b>
<b>EXPENDITURES</b>				
General government	338,500	338,500	271,190	67,310
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<b>338,500</b>	<b>338,500</b>	<b>271,190</b>	<b>67,310</b>
<b>Revenues over expenditures</b>	<b>(26,330)</b>	<b>(26,330)</b>	<b>48,625</b>	<b>74,955</b>
Transfers in	19,870	19,870	19,870	-
<b>Net change in fund balances</b>	<b>(6,460)</b>	<b>(6,460)</b>	<b>68,495</b>	<b>74,955</b>
<b>Fund balances - beginning</b>	<b>93,085</b>	<b>93,085</b>	<b>93,085</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 86,625</b>	<b>\$ 86,625</b>	<b>\$ 161,580</b>	<b>\$ 74,955</b>

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<b>2270 Health Department</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 279,742	\$ 279,742	\$ 279,742	\$ -
Charges for goods and services	485,337	485,337	457,648	(27,689)
Licenses and permits	99,000	99,000	121,211	22,211
Taxes	449,618	449,618	446,928	(2,690)
Investment income	-	-	5,614	5,614
Other revenue	2,800	9,200	15,649	6,449
<b>Total revenues</b>	<u>1,316,497</u>	<u>1,322,897</u>	<u>1,326,792</u>	<u>3,895</u>
<b>EXPENDITURES</b>				
Public health	1,363,081	1,369,481	1,344,297	25,184
Debt service:				
Capital Outlay	5,300	5,300	5,216	84
<b>Total expenditures</b>	<u>1,368,381</u>	<u>1,374,781</u>	<u>1,349,513</u>	<u>25,268</u>
<b>Revenues over expenditures</b>	<u>(51,884)</u>	<u>(51,884)</u>	<u>(22,721)</u>	<u>29,163</u>
Transfers in	186,199	186,199	186,199	-
Transfers out	(63,948)	(63,948)	(63,948)	-
<b>Net change in fund balances</b>	70,367	70,367	99,530	29,163
<b>Fund balances - beginning</b>	214,254	214,254	214,254	-
<b>Fund balances - ending</b>	<u>\$ 284,621</u>	<u>\$ 284,621</u>	<u>\$ 313,784</u>	<u>\$ 29,163</u>

<b>2271 Mental Health</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 2,199	\$ 2,199	\$ 2,199	\$ -
Taxes	80,966	80,966	76,562	(4,404)
<b>Total revenues</b>	<u>83,165</u>	<u>83,165</u>	<u>78,761</u>	<u>(4,404)</u>
<b>EXPENDITURES</b>				
Public health	82,000	82,000	81,351	649
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>82,000</u>	<u>82,000</u>	<u>81,351</u>	<u>649</u>
<b>Revenues over expenditures</b>	<u>1,165</u>	<u>1,165</u>	<u>(2,590)</u>	<u>(3,755)</u>
<b>Net change in fund balances</b>	1,165	1,165	(2,590)	(3,755)
<b>Fund balances - beginning</b>	36,636	36,636	36,636	-
<b>Fund balances - ending</b>	<u>\$ 37,801</u>	<u>\$ 37,801</u>	<u>\$ 34,046</u>	<u>\$ (3,755)</u>

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	<b>2280 Senior Citizens</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 6,597	\$ 6,597	\$ 6,597	\$ -
Taxes	243,548	243,548	229,398	(14,150)
Investment income	-	-	16,332	16,332
<b>Total revenues</b>	<u>250,145</u>	<u>250,145</u>	<u>252,327</u>	<u>2,182</u>
<b>EXPENDITURES</b>				
Social and economic	-	-	68	(68)
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>68</u>	<u>(68)</u>
<b>Revenues over expenditures</b>	<u>250,145</u>	<u>250,145</u>	<u>252,259</u>	<u>2,114</u>
Transfers out	<u>(251,637)</u>	<u>(251,637)</u>	<u>(251,637)</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>(1,492)</u>	<u>(1,492)</u>	<u>622</u>	<u>2,114</u>
<b>Net change in fund balances</b>	<u>(1,492)</u>	<u>(1,492)</u>	<u>622</u>	<u>2,114</u>
<b>Fund balances - beginning</b>	106,337	106,337	106,337	-
<b>Fund balances - ending</b>	<u>\$ 104,845</u>	<u>\$ 104,845</u>	<u>\$ 106,959</u>	<u>\$ 2,114</u>

	<b>2290 Extension</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 5,717	\$ 5,717	\$ 5,717	\$ -
Taxes	210,512	210,512	197,988	(12,524)
Investment income	-	-	361	361
Other revenue	-	-	10	10
<b>Total revenues</b>	<u>216,229</u>	<u>216,229</u>	<u>204,076</u>	<u>(12,153)</u>
<b>EXPENDITURES</b>				
Social and economic	207,755	207,755	182,307	25,448
Debt service:				
Capital Outlay	8,986	8,986	22,691	(13,705)
<b>Total expenditures</b>	<u>216,741</u>	<u>216,741</u>	<u>204,998</u>	<u>11,743</u>
<b>Revenues over expenditures</b>	<u>(512)</u>	<u>(512)</u>	<u>(922)</u>	<u>(410)</u>
<b>Net change in fund balances</b>	<u>(512)</u>	<u>(512)</u>	<u>(922)</u>	<u>(410)</u>
<b>Fund balances - beginning</b>	51,766	51,766	51,766	-
<b>Fund balances - ending</b>	<u>\$ 51,254</u>	<u>\$ 51,254</u>	<u>\$ 50,844</u>	<u>\$ (410)</u>

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

<b>2302 SRS Permissive Levy</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 170,029	\$ 170,029	\$ 156,655	\$ (13,374)
<b>Total revenues</b>	170,029	170,029	156,655	(13,374)
<b>EXPENDITURES</b>				
Public safety	168,712	168,712	154,512	14,200
Debt service:				
Capital outlay:				
Total expenditures	168,712	168,712	154,512	14,200
<b>Revenues over expenditures</b>	1,317	1,317	2,143	826
<b>Net change in fund balances</b>	1,317	1,317	2,143	826
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ 1,317	\$ 1,317	\$ 2,143	\$ 826

<b>2310 TID - Manchester</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ -	\$ -	\$ 928	\$ 928
Taxes	-	-	63,306	63,306
Investment income	-	-	444	444
<b>Total revenues</b>	-	-	64,678	64,678
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over expenditures</b>	-	-	64,678	64,678
<b>Net change in fund balances</b>	-	-	64,678	64,678
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ 64,678	\$ 64,678

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

	<b>2315 TID - MT Milling</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ -	\$ -	\$ 1,324	\$ 1,324
Taxes	-	-	119,775	119,775
Investment income	-	-	808	808
<b>Total revenues</b>	-	-	121,907	121,907
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over expenditures</b>	-	-	121,907	121,907
<b>Net change in fund balances</b>	-	-	121,907	121,907
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ 121,907	\$ 121,907

	<b>2320 Senior Transportation</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 4,398	\$ 4,398	\$ 4,398	\$ -
Taxes	161,932	161,932	153,122	(8,810)
Investment income	-	-	1,082	1,082
Other revenue	12,000	12,000	12,091	91
<b>Total revenues</b>	178,330	178,330	170,693	(7,637)
<b>EXPENDITURES</b>				
Current:				
Public health	1,000	1,000	4	996
Social and economic	174,764	174,764	133,910	40,854
Debt service:				
<b>Total expenditures</b>	175,764	175,764	133,914	41,850
<b>Revenues over expenditures</b>	2,566	2,566	36,779	34,213
Transfers in	11,688	11,688	11,688	-
<b>Net change in fund balances</b>	14,254	14,254	48,467	34,213
<b>Fund balances - beginning</b>	77,597	77,597	77,597	-
<b>Fund balances - ending</b>	\$ 91,851	\$ 91,851	\$ 126,064	\$ 34,213

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
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<b>2342 Fire Council</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ 7,000	\$ 7,000	\$ 7,286	\$ 286
Investment income	-	-	115	115
<b>Total revenues</b>	7,000	7,000	7,401	401
<b>EXPENDITURES</b>				
Public safety	8,000	8,000	7,382	618
Debt service:				
<b>Total expenditures</b>	8,000	8,000	7,382	618
<b>Revenues over expenditures</b>	(1,000)	(1,000)	19	1,019
<b>Net change in fund balances</b>	(1,000)	(1,000)	19	1,019
<b>Fund balances - beginning</b>	7,834	7,834	7,834	-
<b>Fund balances - ending</b>	\$ 6,834	\$ 6,834	\$ 7,853	\$ 1,019

<b>2360 Museums</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 8,795	\$ 8,795	\$ 8,796	\$ 1
Taxes	323,864	323,864	303,119	(20,745)
<b>Total revenues</b>	332,659	332,659	311,915	(20,744)
<b>EXPENDITURES</b>				
Culture and recreation	307,670	307,670	307,725	(55)
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	307,670	307,670	307,725	(55)
<b>Revenues over expenditures</b>	24,989	24,989	4,190	(20,799)
<b>Net change in fund balances</b>	24,989	24,989	4,190	(20,799)
<b>Fund balances - beginning</b>	19,757	19,757	19,757	-
<b>Fund balances - ending</b>	\$ 44,746	\$ 44,746	\$ 23,947	\$ (20,799)

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended June 30, 2018

	<b>2372 Workmens Comp</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
General government	\$ -	\$ -	\$ 9,584	\$ (9,584)
Debt service:				
Capital outlay:				
Total expenditures	-	-	9,584	(9,584)
Revenues over expenditures	-	-	(9,584)	(9,584)
Net change in fund balances	-	-	(9,584)	(9,584)
Fund balances - beginning	9,584	9,584	9,584	-
Fund balances - ending	\$ 9,584	\$ 9,584	\$ -	\$ (9,584)

	<b>2373 Permissive Levy</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,695,189	\$ 1,695,189	\$ 1,592,878	\$ (102,311)
Investment income	-	-	2,909	2,909
Total revenues	1,695,189	1,695,189	1,595,787	(99,402)
<b>EXPENDITURES</b>				
General government	-	-	430	(430)
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	-	-	430	(430)
<b>Revenues over expenditures</b>	1,695,189	1,695,189	1,595,357	(99,832)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,691,838)	(1,691,838)	(1,691,838)	-
Total other financing sources (uses)	(1,691,838)	(1,691,838)	(1,691,838)	-
<b>Net change in fund balances</b>	3,351	3,351	(96,481)	(99,832)
Fund balances - beginning	132,107	132,107	132,107	-
Fund balances - ending	\$ 135,458	\$ 135,458	\$ 35,626	\$ (99,832)

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
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<b>2389 Windy</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 14	\$ 14
<b>Total revenues</b>	-	-	14	14
<b>EXPENDITURES</b>				
General government	481	481	480	1
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	481	481	480	1
<b>Revenues over expenditures</b>	(481)	(481)	(466)	15
<b>Net change in fund balances</b>	(481)	(481)	(466)	15
<b>Fund balances - beginning</b>	1,387	1,387	1,387	-
<b>Fund balances - ending</b>	\$ 906	\$ 906	\$ 921	\$ 15

<b>2390 Drug Forfeitures</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 11,500	\$ 11,500	\$ 9,610	\$ (1,890)
<b>Total revenues</b>	11,500	11,500	9,610	(1,890)
<b>EXPENDITURES</b>				
Public safety	36,168	36,168	9,978	26,190
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	36,168	36,168	9,978	26,190
<b>Revenues over expenditures</b>	(24,668)	(24,668)	(368)	24,300
<b>Net change in fund balances</b>	(24,668)	(24,668)	(368)	24,300
<b>Fund balances - beginning</b>	25,548	25,548	25,548	-
<b>Fund balances - ending</b>	\$ 880	\$ 880	\$ 25,180	\$ 24,300

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

**2391 Federal Equitable Share**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 40	\$ 40
<b>Total revenues</b>	-	-	40	40
<b>EXPENDITURES</b>				
Public safety	3,290	3,290	-	3,290
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	3,290	3,290	-	3,290
<b>Revenues over expenditures</b>	(3,290)	(3,290)	40	3,330
Net change in fund balances	(3,290)	(3,290)	40	3,330
Fund balances - beginning	3,295	3,295	3,295	-
Fund balances - ending	\$ 5	\$ 5	\$ 3,335	\$ 3,330

**2392 C.D.B.G. Revolving**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES</b>				
Public safety			-	
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over expenditures</b>	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	205,117	205,117	205,117	-
Fund balances - ending	\$ 205,117	\$ 205,117	\$ 205,117	\$ 0

Cascade County  
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<b>2393 Records Preservation</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for goods and services	\$ 78,050	\$ 78,050	\$ 77,969	\$ (81)
<b>Total revenues</b>	<u>78,050</u>	<u>78,050</u>	<u>77,969</u>	<u>(81)</u>
<b>EXPENDITURES</b>				
General government	70,200	70,200	30,370	39,830
Debt service:				
Capital Outlay	7,000	7,000	-	7,000
<b>Total expenditures</b>	<u>77,200</u>	<u>77,200</u>	<u>30,370</u>	<u>46,830</u>
<b>Revenues over expenditures</b>	<u>850</u>	<u>850</u>	<u>47,599</u>	<u>46,749</u>
<b>Net change in fund balances</b>	<u>850</u>	<u>850</u>	<u>47,599</u>	<u>46,749</u>
<b>Fund balances - beginning</b>	51,844	51,844	51,844	-
<b>Fund balances - ending</b>	<u>\$ 52,694</u>	<u>\$ 52,694</u>	<u>\$ 99,443</u>	<u>\$ 46,749</u>

<b>2395 Sheriff Co. Work Program</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
Public safety	\$ 1,458	\$ 1,458	\$ -	\$ 1,458
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>1,458</u>	<u>1,458</u>	<u>-</u>	<u>1,458</u>
<b>Revenue over expenditures</b>	<u>(1,458)</u>	<u>(1,458)</u>	<u>-</u>	<u>1,458</u>
<b>Net change in fund balances</b>	<u>(1,458)</u>	<u>(1,458)</u>	<u>-</u>	<u>1,458</u>
<b>Fund balances - beginning</b>	1,458	1,458	1,458	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,458</u>	<u>\$ 1,458</u>

Cascade County  
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**2398 Public Safety/24/7 Program**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for goods and services	\$ 33,000	\$ 33,000	\$ 34,740	\$ 1,740
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>34,740</u>	<u>1,740</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	33,000	33,000	14,758	18,242
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>33,000</u>	<u>33,000</u>	<u>14,758</u>	<u>18,242</u>
<b>Revenue over expenditures</b>	<u>-</u>	<u>-</u>	<u>19,982</u>	<u>19,982</u>
<b>Net change in fund balances</b>	-	-	19,982	19,982
<b>Fund balances - beginning</b>	44,808	44,808	44,808	-
<b>Fund balances - ending</b>	<u>\$ 44,808</u>	<u>\$ 44,808</u>	<u>\$ 64,790</u>	<u>\$ 19,982</u>

**2406 #6 Light Maint. District**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 2	\$ 2
Other revenue	537	537	536	(1)
<b>Total revenues</b>	<u>537</u>	<u>537</u>	<u>538</u>	<u>1</u>
<b>EXPENDITURES</b>				
Public works	555	555	548	7
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>555</u>	<u>555</u>	<u>548</u>	<u>7</u>
<b>Revenues over expenditures</b>	<u>(18)</u>	<u>(18)</u>	<u>(10)</u>	<u>8</u>
<b>Net change in fund balances</b>	(18)	(18)	(10)	8
<b>Fund balances - beginning</b>	72	72	72	-
<b>Fund balances - ending</b>	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 62</u>	<u>\$ 8</u>

Cascade County  
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**2413 #13 Light Maint District**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 2	\$ 2
Other revenue	432	432	431	(1)
<b>Total revenues</b>	<u>432</u>	<u>432</u>	<u>433</u>	<u>1</u>
<b>EXPENDITURES</b>				
Public works	422	422	415	7
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>422</u>	<u>422</u>	<u>415</u>	<u>7</u>
<b>Revenues over expenditures</b>	<u>10</u>	<u>10</u>	<u>18</u>	<u>8</u>
<b>Net change in fund balances</b>	<u>10</u>	<u>10</u>	<u>18</u>	<u>8</u>
<b>Fund balances - beginning</b>	<u>33</u>	<u>33</u>	<u>33</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ 51</u>	<u>\$ 8</u>

**2417 #17 Light Maint District**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 16	\$ 16
Investment income	-	-	19	19
Other revenue	5,259	5,259	5,241	(18)
<b>Total revenues</b>	<u>5,259</u>	<u>5,259</u>	<u>5,276</u>	<u>17</u>
<b>EXPENDITURES</b>				
Public works	5,189	5,189	5,127	62
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>5,189</u>	<u>5,189</u>	<u>5,127</u>	<u>62</u>
<b>Revenues over expenditures</b>	<u>70</u>	<u>70</u>	<u>149</u>	<u>79</u>
<b>Net change in fund balances</b>	<u>70</u>	<u>70</u>	<u>149</u>	<u>79</u>
<b>Fund balances - beginning</b>	<u>435</u>	<u>435</u>	<u>435</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 505</u>	<u>\$ 505</u>	<u>\$ 584</u>	<u>\$ 79</u>

Cascade County  
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**2421 #21 Light Maint District**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 2	\$ 2
Other revenue	611	611	554	(57)
<b>Total revenues</b>	<u>611</u>	<u>611</u>	<u>556</u>	<u>(55)</u>
<b>EXPENDITURES</b>				
Public works	555	555	548	7
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>555</u>	<u>555</u>	<u>548</u>	<u>7</u>
<b>Revenues over expenditures</b>	<u>56</u>	<u>56</u>	<u>8</u>	<u>(48)</u>
<b>Net change in fund balances</b>	<u>56</u>	<u>56</u>	<u>8</u>	<u>(48)</u>
<b>Fund balances - beginning</b>	<u>(1)</u>	<u>(1)</u>	<u>1</u>	<u>2</u>
<b>Fund balances - ending</b>	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ 9</u>	<u>\$ (46)</u>

**2423 #23 Light Maint District**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 102	\$ 102
Investment income	-	-	83	83
Other revenue	18,488	18,488	18,672	184
<b>Total revenues</b>	<u>18,488</u>	<u>18,488</u>	<u>18,857</u>	<u>369</u>
<b>EXPENDITURES</b>				
Public works	20,352	20,352	19,726	626
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>20,352</u>	<u>20,352</u>	<u>19,726</u>	<u>626</u>
<b>Revenues over expenditures</b>	<u>(1,864)</u>	<u>(1,864)</u>	<u>(869)</u>	<u>995</u>
<b>Net change in fund balances</b>	<u>(1,864)</u>	<u>(1,864)</u>	<u>(869)</u>	<u>995</u>
<b>Fund balances - beginning</b>	<u>3,850</u>	<u>3,850</u>	<u>3,850</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 1,986</u>	<u>\$ 1,986</u>	<u>\$ 2,981</u>	<u>\$ 995</u>

Cascade County  
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**2525 Gibson Flats - O & M**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 6	\$ 6
Investment income	-	-	743	743
Other revenue	5,740	5,740	5,815	75
<b>Total revenues</b>	<u>5,740</u>	<u>5,740</u>	<u>6,564</u>	<u>824</u>
<b>EXPENDITURES</b>				
Public works	15,000	15,000	1	14,999
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>15,000</u>	<u>15,000</u>	<u>1</u>	<u>14,999</u>
<b>Revenues over expenditures</b>	<u>(9,260)</u>	<u>(9,260)</u>	<u>6,563</u>	<u>15,823</u>
<b>Net change in fund balances</b>	<u>(9,260)</u>	<u>(9,260)</u>	<u>6,563</u>	<u>15,823</u>
<b>Fund balances - beginning</b>	59,378	59,378	59,378	-
<b>Fund balances - ending</b>	<u>\$ 50,118</u>	<u>\$ 50,118</u>	<u>\$ 65,941</u>	<u>\$ 15,823</u>

**2526 Park Garden O & M**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 242	\$ 242
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>242</u>	<u>242</u>
<b>EXPENDITURES</b>				
Current:				
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>242</u>	<u>242</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>242</u>	<u>242</u>
<b>Fund balances - beginning</b>	20,119	20,119	20,119	-
<b>Fund balances - ending</b>	<u>\$ 20,119</u>	<u>\$ 20,119</u>	<u>\$ 20,361</u>	<u>\$ 242</u>

Cascade County  
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**2527 Gannon/Flood Road O&M**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 216	\$ 216
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>216</u>	<u>216</u>
<b>EXPENDITURES</b>				
Current:				
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>216</u>	<u>216</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>216</u>	<u>216</u>
<b>Fund balances - beginning</b>	<u>17,902</u>	<u>17,902</u>	<u>17,902</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 17,902</u>	<u>\$ 17,902</u>	<u>\$ 18,118</u>	<u>\$ 216</u>

**2528 Whitetail Lane O&M**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 19	\$ 19
Other revenue	-	-	125	125
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>144</u>	<u>144</u>
<b>EXPENDITURES</b>				
Current:				
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>144</u>	<u>144</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>144</u>	<u>144</u>
<b>Fund balances - beginning</b>	<u>1,473</u>	<u>1,473</u>	<u>1,473</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 1,473</u>	<u>\$ 1,473</u>	<u>\$ 1,617</u>	<u>\$ 144</u>

Cascade County  
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**2800 Alcohol Rehabilitation**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 108,951	\$ 142,567	\$ 142,567	\$ -
<b>Total revenues</b>	<u>108,951</u>	<u>142,567</u>	<u>142,567</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public health	108,951	142,567	142,567	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>108,951</u>	<u>142,567</u>	<u>142,567</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2810 Alcohol Traffic Safety**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 24,000	\$ 24,000	\$ 24,497	\$ 497
Other revenue	3,250	5,141	5,242	101
<b>Total revenues</b>	<u>27,250</u>	<u>29,141</u>	<u>29,739</u>	<u>598</u>
<b>EXPENDITURES</b>				
Public safety	22,779	24,670	24,370	300
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>22,779</u>	<u>24,670</u>	<u>24,370</u>	<u>300</u>
<b>Revenues over expenditures</b>	<u>4,471</u>	<u>4,471</u>	<u>5,369</u>	<u>898</u>
<b>Net change in fund balances</b>	4,471	4,471	5,369	898
<b>Fund balances - beginning</b>	7,982	7,982	7,982	-
<b>Fund balances - ending</b>	<u>\$ 12,453</u>	<u>\$ 12,453</u>	<u>\$ 13,351</u>	<u>\$ 898</u>

Cascade County  
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**2820 Gasoline Tax**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 197,854	\$ 197,854	\$ 195,528	\$ (2,326)
<b>Total revenues</b>	<u>197,854</u>	<u>197,854</u>	<u>195,528</u>	<u>(2,326)</u>
<b>EXPENDITURES</b>				
Public works	197,854	197,854	-	197,854
Debt service:				
Capital Outlay	-	-	197,854	(197,854)
<b>Total expenditures</b>	<u>197,854</u>	<u>197,854</u>	<u>197,854</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>(2,326)</u>	<u>(2,326)</u>
<b>Net change in fund balances</b>	-	-	(2,326)	(2,326)
<b>Fund balances - beginning</b>	15,012	15,012	15,012	-
<b>Fund balances - ending</b>	<u>\$ 15,012</u>	<u>\$ 15,012</u>	<u>\$ 12,686</u>	<u>\$ (2,326)</u>

**2821 VI Restricted Gas Tax**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ -	\$ 72,756	\$ 72,756	\$ -
<b>Total revenues</b>	<u>-</u>	<u>72,756</u>	<u>72,756</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public works	-	72,756	72,756	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>72,756</u>	<u>72,756</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County  
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**2830 Motor Vehicle Disposal**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Other revenue	\$ 37,000	\$ 37,000	\$ 117,771	\$ 80,771
<b>Total revenues</b>	<u>37,000</u>	<u>37,000</u>	<u>117,771</u>	<u>80,771</u>
<b>EXPENDITURES</b>				
Public works	47,994	47,994	42,066	5,928
Public health	-	-	1,131	(1,131)
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>47,994</u>	<u>47,994</u>	<u>43,197</u>	<u>4,797</u>
<b>Revenues over expenditures</b>	<u>(10,994)</u>	<u>(10,994)</u>	<u>74,574</u>	<u>85,568</u>
Transfers in	3,506	3,506	3,506	-
<b>Net change in fund balances</b>	<u>(7,488)</u>	<u>(7,488)</u>	<u>78,080</u>	<u>85,568</u>
<b>Fund balances - beginning</b>	<u>17,345</u>	<u>17,345</u>	<u>17,345</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 9,857</u>	<u>\$ 9,857</u>	<u>\$ 95,425</u>	<u>\$ 85,568</u>

**2835 Road Dept Clean-up**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES</b>				
Public works	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<b>Revenues over expenditures</b>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
<b>Net change in fund balances</b>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
<b>Fund balances - beginning</b>	<u>102,212</u>	<u>102,212</u>	<u>102,212</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 87,212</u>	<u>\$ 87,212</u>	<u>\$ 102,212</u>	<u>\$ 15,000</u>

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**2841 Weed Trust Fund**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 111,232	\$ 111,232	\$ 88,489	\$ (22,743)
<b>Total revenues</b>	<u>111,232</u>	<u>111,232</u>	<u>88,489</u>	<u>(22,743)</u>
<b>EXPENDITURES</b>				
Public works	111,232	111,232	88,489	22,743
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>111,232</u>	<u>111,232</u>	<u>88,489</u>	<u>22,743</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - beginning</b>	24,661	24,661	24,661	-
<b>Fund balances - ending</b>	<u>\$ 24,661</u>	<u>\$ 24,661</u>	<u>\$ 24,661</u>	<u>\$ -</u>

**2842 Sun River Valley Ditch**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public works	-	-	-	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - beginning</b>	692	692	692	-
<b>Fund balances - ending</b>	<u>\$ 692</u>	<u>\$ 692</u>	<u>\$ 692</u>	<u>\$ -</u>

Cascade County  
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<b>2855 Health Dept. State Grants</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 31,500	\$ 31,500	\$ 30,360	\$ (1,140)
Other revenue	-	-	394	394
<b>Total revenues</b>	<u>31,500</u>	<u>31,500</u>	<u>30,754</u>	<u>(746)</u>
<b>EXPENDITURES</b>				
Public health	38,182	38,182	29,483	8,699
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>38,182</u>	<u>38,182</u>	<u>29,483</u>	<u>8,699</u>
<b>Revenue over expenditures</b>	<u>(6,682)</u>	<u>(6,682)</u>	<u>1,271</u>	<u>7,953</u>
Transfers in (out)	192	-	-	-
<b>Net change in fund balances</b>	(6,490)	(6,682)	1,271	7,953
<b>Fund balances - beginning</b>	10,925	10,925	10,925	-
<b>Fund balances - ending</b>	<u>\$ 4,435</u>	<u>\$ 4,243</u>	<u>\$ 12,196</u>	<u>\$ 7,953</u>

<b>2859 County Land Information</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for goods and services	\$ 17,000	\$ 17,000	\$ 16,643	\$ (357)
<b>Total revenues</b>	<u>17,000</u>	<u>17,000</u>	<u>16,643</u>	<u>(357)</u>
<b>EXPENDITURES</b>				
General government	10,501	10,501	6,816	3,685
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>10,501</u>	<u>10,501</u>	<u>6,816</u>	<u>3,685</u>
<b>Revenues over expenditures</b>	<u>6,499</u>	<u>6,499</u>	<u>9,827</u>	<u>3,328</u>
<b>Net change in fund balances</b>	6,499	6,499	9,827	3,328
<b>Fund balances - beginning</b>	(6,123)	(6,123)	(6,123)	-
<b>Fund balances - ending</b>	<u>\$ 376</u>	<u>\$ 376</u>	<u>\$ 3,704</u>	<u>\$ 3,328</u>

Cascade County  
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**2863 Community Decay**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 3	\$ 3
Total revenues	-	-	3	3
<b>EXPENDITURES</b>				
Public works	-	-	-	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over expenditures</b>	-	-	3	3
<b>Net change in fund balances</b>	-	-	3	3
<b>Fund balances - beginning</b>	59,470	59,470	59,470	-
<b>Fund balances - ending</b>	\$ 59,470	\$ 59,470	\$ 59,473	\$ 3

**2864 Tobacco**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Public works	-	-	-	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	227	227	227	-
<b>Fund balances - ending</b>	\$ 227	\$ 227	\$ 227	\$ -

Cascade County  
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<b>2867 DNRC Grant</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ -	\$ 40,036	\$ -	\$ (40,036)
<b>Total revenues</b>	-	40,036	-	(40,036)
<b>EXPENDITURES</b>				
Public works	-	40,036	-	40,036
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	-	40,036	-	40,036
<b>Revenues over expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ -	\$ -

<b>2870 Juv Det Center</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 9,300	\$ 9,300	\$ 10,075	\$ 775
Charges for goods and services	2,010,453	2,010,453	2,044,917	34,464
Other revenue	3,000	3,000	2,890	(110)
<b>Total revenues</b>	2,022,753	2,022,753	2,057,882	35,129
<b>EXPENDITURES</b>				
Public safety	1,976,987	1,975,987	1,887,537	88,450
Debt service:				
Capital Outlay	120,000	121,000	120,973	27
<b>Total expenditures</b>	2,096,987	2,096,987	2,008,510	88,477
<b>Revenue over expenditures</b>	(74,234)	(74,234)	49,372	123,606
Transfers in	122,724	122,724	122,724	-
<b>Net change in fund balances</b>	48,490	48,490	172,096	123,606
<b>Fund balances - beginning</b>	1,074,448	1,074,448	1,074,448	-
<b>Fund balances - ending</b>	\$ 1,122,938	\$ 1,122,938	\$ 1,246,544	\$ 123,606

Cascade County  
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**2893 Medical Alert**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 695	\$ 695	\$ 604	\$ (91)
Total revenues	695	695	604	(91)
<b>EXPENDITURES</b>				
Public health	695	695	662	33
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	695	695	662	33
<b>Revenue over expenditures</b>	-	-	(58)	(58)
<b>Net change in fund balances</b>	-	-	(58)	(58)
<b>Fund balances - beginning</b>	27,048	27,048	27,048	-
<b>Fund balances - ending</b>	\$ 27,048	\$ 27,048	\$ 26,990	\$ (58)

**2902 Forest Reserve Title III**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ -	\$ -	\$ 18,716	\$ 18,716
Total revenues	-	-	18,716	18,716
<b>EXPENDITURES</b>				
Current:				
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	-	-	-	-
<b>Revenue over expenditures</b>	-	-	18,716	18,716
<b>Net change in fund balances</b>	-	-	18,716	18,716
<b>Fund balances - beginning</b>	93,110	93,110	93,110	-
<b>Fund balances - ending</b>	\$ 93,110	\$ 93,110	\$ 111,826	\$ 18,716

Cascade County  
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**2906 County Attorney Grants**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 58,790	\$ 58,790	\$ 45,393	\$ (13,397)
Total revenues	<u>58,790</u>	<u>58,790</u>	<u>45,393</u>	<u>(13,397)</u>
<b>EXPENDITURES</b>				
General government	47,684	47,684	41,906	5,778
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>47,684</u>	<u>47,684</u>	<u>41,906</u>	<u>5,778</u>
<b>Revenues over expenditures</b>	<u>11,106</u>	<u>11,106</u>	<u>3,487</u>	<u>(7,619)</u>
Transfers in	384	384	384	-
Transfers out	(10,000)	(10,000)	-	10,000
<b>Net change in fund balances</b>	1,490	1,490	3,871	2,381
<b>Fund balances - beginning</b>	12,198	12,198	12,198	-
<b>Fund balances - ending</b>	<u>\$ 13,688</u>	<u>\$ 13,688</u>	<u>\$ 16,069</u>	<u>\$ 2,381</u>

**2914 Crime Control-Juvenile**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 133,826	\$ 133,826	\$ 133,826	\$ -
Total revenues	<u>133,826</u>	<u>133,826</u>	<u>133,826</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public safety	133,826	133,826	133,826	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>133,826</u>	<u>133,826</u>	<u>133,826</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	16,399	16,399	16,399	-
<b>Fund balances - ending</b>	<u>\$ 16,399</u>	<u>\$ 16,399</u>	<u>\$ 16,399</u>	<u>\$ -</u>

Cascade County  
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**2017 Victim Witness Program**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 24,000	\$ 24,000	\$ 18,510	\$ (5,490)
<b>Total revenues</b>	<u>24,000</u>	<u>24,000</u>	<u>18,510</u>	<u>(5,490)</u>
<b>EXPENDITURES</b>				
Public safety	24,000	24,000	19,515	4,485
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>24,000</u>	<u>24,000</u>	<u>19,515</u>	<u>4,485</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>(1,005)</u>	<u>(1,005)</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>(1,005)</u>	<u>(1,005)</u>
<b>Fund balances - beginning</b>	<u>2,126</u>	<u>2,126</u>	<u>2,126</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 2,126</u>	<u>\$ 2,126</u>	<u>\$ 1,121</u>	<u>\$ (1,005)</u>

**2018 Public Safety Grants**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)
<b>Total revenues</b>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<b>EXPENDITURES</b>				
Public safety	14,000	14,000	12,285	1,715
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>14,000</u>	<u>14,000</u>	<u>12,285</u>	<u>1,715</u>
<b>Revenues over expenditures</b>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(12,285)</u>	<u>(5,285)</u>
Transfers in	7,000	7,000	7,000	-
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>(5,285)</u>	<u>(5,285)</u>
<b>Fund balances - beginning</b>	<u>5,981</u>	<u>5,981</u>	<u>5,981</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 5,981</u>	<u>\$ 5,981</u>	<u>\$ 696</u>	<u>\$ (5,285)</u>

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**2926 Commodity Food Dist**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 28,845	\$ 28,845	\$ 46,727	\$ 17,882
<b>Total revenues</b>	<u>28,845</u>	<u>28,845</u>	<u>46,727</u>	<u>17,882</u>
<b>EXPENDITURES</b>				
Public health	32,637	32,637	22,958	9,679
Social and economic	15,257	15,257	6,386	8,871
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>47,894</u>	<u>47,894</u>	<u>29,344</u>	<u>18,550</u>
<b>Revenues over expenditures</b>	<u>(19,049)</u>	<u>(19,049)</u>	<u>17,383</u>	<u>36,432</u>
Transfers in	384	384	384	-
<b>Net change in fund balances</b>	(18,665)	(18,665)	17,767	36,432
<b>Fund balances - beginning</b>	56,509	56,509	56,509	-
<b>Fund balances - ending</b>	<u>\$ 37,844</u>	<u>\$ 37,844</u>	<u>\$ 74,276</u>	<u>\$ 36,432</u>

**2929 Homeland Security Grants**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 132,855	\$ 314,113	\$ 293,606	\$ (20,507)
<b>Total revenues</b>	<u>132,855</u>	<u>314,113</u>	<u>293,606</u>	<u>(20,507)</u>
<b>EXPENDITURES</b>				
Public safety	219,509	394,994	356,166	38,828
Debt service:				
Capital Outlay	20,000	58,614	56,022	2,592
<b>Total expenditures</b>	<u>239,509</u>	<u>453,608</u>	<u>412,188</u>	<u>41,420</u>
<b>Revenues over expenditures</b>	<u>(106,654)</u>	<u>(139,495)</u>	<u>(118,582)</u>	<u>20,913</u>
Transfers in	114,017	139,495	118,582	(20,913)
<b>Net change in fund balances</b>	7,363	-	-	-
<b>Fund balances - beginning</b>	(1,010)	(1,010)	(1,010)	-
<b>Fund balances - ending</b>	<u>\$ 6,353</u>	<u>\$ (1,010)</u>	<u>\$ (1,010)</u>	<u>\$ -</u>

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**2940 CDBG Sponsored Grants**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 684,752	\$ 684,752	\$ -	\$ (684,752)
<b>Total revenues</b>	<u>684,752</u>	<u>684,752</u>	<u>-</u>	<u>(684,752)</u>
<b>EXPENDITURES</b>				
Public works	450,000	450,000	-	450,000
Housing & Community Development	234,752	234,752	-	234,752
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>684,752</u>	<u>684,752</u>	<u>-</u>	<u>684,752</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>		-	-	-
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2956 Sponsored CTEP Grants**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Transfers	\$ -	\$ 26,796	\$ 26,796	\$ -
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>26,796</u>	<u>26,796</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>(26,796)</u>	<u>(26,796)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>(26,796)</u>	<u>(26,796)</u>	<u>-</u>
<b>Fund balances - beginning</b>	26,796	26,796	26,796	-
<b>Fund balances - ending</b>	<u>\$ 26,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**2960 Community Grants**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 52,581	\$ 64,308	\$ 53,337	\$ (10,971)
Other revenue	500	500	1,507	1,007
<b>Total revenues</b>	<u>53,081</u>	<u>64,808</u>	<u>54,844</u>	<u>(9,964)</u>
<b>EXPENDITURES</b>				
Public health	49,555	68,674	53,972	14,702
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>49,555</u>	<u>68,674</u>	<u>53,972</u>	<u>14,702</u>
<b>Revenues over expenditures</b>	<u>3,526</u>	<u>(3,866)</u>	<u>872</u>	<u>4,738</u>
Transfers in (out)	174	-	-	-
<b>Net change in fund balances</b>	3,700	(3,866)	872	4,738
<b>Fund balances - beginning</b>	713	713	713	-
<b>Fund balances - ending</b>	<u>\$ 4,413</u>	<u>\$ (3,153)</u>	<u>\$ 1,585</u>	<u>\$ 4,738</u>

**2963 Public Health Emergency Prepared**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 94,787	\$ 94,787	\$ 94,787	\$ -
<b>Total revenues</b>	<u>94,787</u>	<u>94,787</u>	<u>94,787</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public health	121,867	121,867	93,494	28,373
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>121,867</u>	<u>121,867</u>	<u>93,494</u>	<u>28,373</u>
<b>Revenues over expenditures</b>	<u>(27,080)</u>	<u>(27,080)</u>	<u>1,293</u>	<u>28,373</u>
Transfers in (out)	672	-	-	-
<b>Net change in fund balances</b>	(26,408)	(27,080)	1,293	28,373
<b>Fund balances - beginning</b>	28,134	28,134	28,134	-
<b>Fund balances - ending</b>	<u>\$ 1,726</u>	<u>\$ 1,054</u>	<u>\$ 29,427</u>	<u>\$ 28,373</u>

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<b>2966 Cancer</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 274,950	\$ 261,450	\$ 261,450	\$ -
<b>Total revenues</b>	<u>274,950</u>	<u>261,450</u>	<u>261,450</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public health	350,359	336,859	197,048	139,811
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>350,359</u>	<u>336,859</u>	<u>197,048</u>	<u>139,811</u>
<b>Revenues over expenditures</b>	<u>(75,409)</u>	<u>(75,409)</u>	<u>64,402</u>	<u>139,811</u>
Transfers in (out)	653	-	-	-
<b>Net change in fund balances</b>	(74,756)	(75,409)	64,402	139,811
<b>Fund balances - beginning</b>	78,297	78,297	78,297	-
<b>Fund balances - ending</b>	<u>\$ 3,541</u>	<u>\$ 2,888</u>	<u>\$ 142,699</u>	<u>\$ 139,811</u>
<b>2967 Air Quality Control</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 14,204	\$ 14,204	\$ 14,023	\$ (181)
<b>Total revenues</b>	<u>14,204</u>	<u>14,204</u>	<u>14,023</u>	<u>(181)</u>
<b>EXPENDITURES</b>				
Environmental management	14,204	14,204	13,983	221
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>14,204</u>	<u>14,204</u>	<u>13,983</u>	<u>221</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>40</u>	<u>40</u>
<b>Net change in fund balances</b>	-	-	40	40
<b>Fund balances - beginning</b>	8,037	8,037	8,037	-
<b>Fund balances - ending</b>	<u>\$ 8,037</u>	<u>\$ 8,037</u>	<u>\$ 8,077</u>	<u>\$ 40</u>

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<b>2969 EPA Grant</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 192,936	\$ 192,936	\$ 86,305	\$ (106,631)
Total revenues	<u>192,936</u>	<u>192,936</u>	<u>86,305</u>	<u>(106,631)</u>
<b>EXPENDITURES</b>				
Public health	189,936	189,936	86,307	103,629
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>189,936</u>	<u>189,936</u>	<u>86,307</u>	<u>103,629</u>
<b>Revenues over expenditures</b>	<u>3,000</u>	<u>3,000</u>	<u>(2)</u>	<u>(3,002)</u>
Transfers in (out)	58	-	-	-
Net change in fund balances	3,058	3,000	(2)	(3,002)
Fund balances - beginning	(3,138)	(3,138)	(3,138)	-
Fund balances - ending	<u>\$ (80)</u>	<u>\$ (138)</u>	<u>\$ (3,140)</u>	<u>\$ (3,002)</u>
<b>2971 WIC</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 345,003	\$ 365,439	\$ 277,311	\$ (88,128)
Other revenue	-	-	1,140	1,140
<b>Total revenues</b>	<u>345,003</u>	<u>365,439</u>	<u>278,451</u>	<u>(86,988)</u>
<b>EXPENDITURES</b>				
Public health	345,003	365,439	280,756	84,683
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>345,003</u>	<u>365,439</u>	<u>280,756</u>	<u>84,683</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>(2,305)</u>	<u>(2,305)</u>
Transfers in (out)	1,536	-	-	-
Net change in fund balances	1,536	-	(2,305)	(2,305)
Fund balances - beginning	10,597	10,597	10,597	-
Fund balances - ending	<u>\$ 12,133</u>	<u>\$ 10,597</u>	<u>\$ 8,292</u>	<u>\$ (2,305)</u>

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<b>2973 Home Visiting - Federal Funds</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 322,063	\$ 547,178	\$ 540,402	\$ (6,776)
Other revenue	4,300	4,300	9,831	5,531
<b>Total revenues</b>	<b>326,363</b>	<b>551,478</b>	<b>550,233</b>	<b>(1,245)</b>
<b>EXPENDITURES</b>				
Public health	410,061	635,176	575,951	59,225
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<b>410,061</b>	<b>635,176</b>	<b>575,951</b>	<b>59,225</b>
<b>Revenues over expenditures</b>	<b>(83,698)</b>	<b>(83,698)</b>	<b>(25,718)</b>	<b>57,980</b>
Transfers in	66,656	63,948	63,948	-
<b>Net change in fund balances</b>	<b>(17,042)</b>	<b>(19,750)</b>	<b>38,230</b>	<b>57,980</b>
<b>Fund balances - beginning</b>	<b>115,329</b>	<b>115,329</b>	<b>115,329</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 98,287</b>	<b>\$ 95,579</b>	<b>\$ 153,559</b>	<b>\$ 57,980</b>

<b>2975 HIV Consortia</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
<b>Total revenues</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>EXPENDITURES</b>				
Public health	30,000	30,000	30,000	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers in	223	31	30	(1)
<b>Net change in fund balances</b>	<b>223</b>	<b>31</b>	<b>30</b>	<b>(1)</b>
<b>Fund balances - beginning</b>	<b>(30)</b>	<b>(30)</b>	<b>(30)</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 193</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ (1)</b>

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**2976 Fetal Alcohol Syndrome**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public health				
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - beginning</b>	9,656	9,656	9,656	-
<b>Fund balances - ending</b>	<u>\$ 9,656</u>	<u>\$ 9,656</u>	<u>\$ 9,656</u>	<u>\$ -</u>

**2977 Immunization Projects**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 30,558	\$ 33,840	\$ 33,840	\$ -
<b>Total revenues</b>	<u>30,558</u>	<u>33,840</u>	<u>33,840</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public health	36,253	39,535	39,535	-
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>36,253</u>	<u>39,535</u>	<u>39,535</u>	<u>-</u>
<b>Revenues over expenditures</b>	<u>(5,695)</u>	<u>(5,695)</u>	<u>(5,695)</u>	<u>-</u>
Transfers in (out)	241	-	-	-
<b>Net change in fund balances</b>	<u>(5,454)</u>	<u>(5,695)</u>	<u>(5,695)</u>	<u>-</u>
<b>Fund balances - beginning</b>	13,022	13,022	13,022	-
<b>Fund balances - ending</b>	<u>\$ 7,568</u>	<u>\$ 7,327</u>	<u>\$ 7,327</u>	<u>\$ -</u>

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**2979 Aids/HIV Testing**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 26,921	\$ 78,900	\$ 55,665	\$ (23,235)
<b>Total revenues</b>	<u>26,921</u>	<u>78,900</u>	<u>55,665</u>	<u>(23,235)</u>
<b>EXPENDITURES</b>				
Public health	40,667	78,900	56,652	22,248
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>40,667</u>	<u>78,900</u>	<u>56,652</u>	<u>22,248</u>
<b>Revenue over expenditures</b>	<u>(13,746)</u>	<u>-</u>	<u>(987)</u>	<u>(987)</u>
Transfers in (out)	202	-	-	-
<b>Net change in fund balances</b>	(13,544)	-	(987)	(987)
<b>Fund balances - beginning</b>	2,877	2,877	2,877	-
<b>Fund balances - ending</b>	<u>\$ (10,667)</u>	<u>\$ 2,877</u>	<u>\$ 1,890</u>	<u>\$ (987)</u>

**2980 Direct Services - Aging**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 255,311	\$ 255,311	\$ 242,727	\$ (12,584)
Other revenue	32,000	32,000	29,121	(2,879)
<b>Total revenues</b>	<u>287,311</u>	<u>287,311</u>	<u>271,848</u>	<u>(15,463)</u>
<b>EXPENDITURES</b>				
Public health	7,578	10,228	1,562	8,666
Social and economic	331,637	328,987	251,396	77,591
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>339,215</u>	<u>339,215</u>	<u>252,958</u>	<u>86,257</u>
<b>Revenue over expenditures</b>	<u>(51,904)</u>	<u>(51,904)</u>	<u>18,890</u>	<u>70,794</u>
Transfers in	44,314	44,314	44,314	-
<b>Net change in fund balances</b>	(7,590)	(7,590)	63,204	70,794
<b>Fund balances - beginning</b>	309,937	309,937	309,937	-
<b>Fund balances - ending</b>	<u>\$ 302,347</u>	<u>\$ 302,347</u>	<u>\$ 373,141</u>	<u>\$ 70,794</u>

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**2981 Contracted Services - Aging**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
<b>REVENUES</b>				
Intergovernmental sources	\$ 140,401	\$ 140,401	\$ 148,497	\$ 8,096
<b>Total revenues</b>	<u>140,401</u>	<u>140,401</u>	<u>148,497</u>	<u>8,096</u>
<b>EXPENDITURES</b>				
Public health	138,746	139,008	109,978	29,030
Social and economic	33,774	33,512	17,960	15,552
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>172,520</u>	<u>172,520</u>	<u>127,938</u>	<u>44,582</u>
<b>Revenues over expenditures</b>	<u>(32,119)</u>	<u>(32,119)</u>	<u>20,559</u>	<u>52,678</u>
Transfers in (out)	20,242	20,242	-	(20,242)
<b>Net change in fund balances</b>	(11,877)	(11,877)	20,559	32,436
<b>Fund balances - beginning</b>	137,612	137,612	137,612	-
<b>Fund balances - ending</b>	<u>\$ 125,735</u>	<u>\$ 125,735</u>	<u>\$ 158,171</u>	<u>\$ 32,436</u>

**2982 Ryan White**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	1	1	1	-
<b>Fund balances - ending</b>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

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**2983 Senior Nutrition - Aging**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 419,516	\$ 419,516	\$ 429,271	\$ 9,755
Other revenue	198,000	198,000	267,878	69,878
<b>Total revenues</b>	<u>617,516</u>	<u>617,516</u>	<u>697,149</u>	<u>79,633</u>
<b>EXPENDITURES</b>				
Public health	740,351	740,351	566,402	173,949
Social and economic	44,151	44,151	22,668	21,483
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>784,502</u>	<u>784,502</u>	<u>589,070</u>	<u>195,432</u>
<b>Revenues over expenditures</b>	<u>(166,986)</u>	<u>(166,986)</u>	<u>108,079</u>	<u>275,065</u>
Transfers in	124,755	124,755	124,755	-
<b>Net change in fund balances</b>	(42,231)	(42,231)	232,834	275,065
<b>Fund balances - beginning</b>	376,329	376,329	376,329	-
<b>Fund balances - ending</b>	<u>\$ 334,098</u>	<u>\$ 334,098</u>	<u>\$ 609,163</u>	<u>\$ 275,065</u>

**2984 ADRC - Aging**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES</b>				
Social and economic	\$ 20,242	\$ 20,242	\$ -	\$ 20,242
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>20,242</u>	<u>20,242</u>	<u>-</u>	<u>20,242</u>
<b>Revenues over expenditures</b>	<u>(20,242)</u>	<u>(20,242)</u>	<u>-</u>	<u>(20,242)</u>
<b>Net change in fund balances</b>	(20,242)	(20,242)	-	(20,242)
<b>Fund balances - beginning</b>	20,242	20,242	20,242	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,242</u>	<u>\$ 20,242</u>

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

**2985 - RSVP = Aging Services**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 9,468	\$ 9,468	\$ 11,420	\$ 1,952
<b>Total revenues</b>	<u>9,468</u>	<u>9,468</u>	<u>11,420</u>	<u>1,952</u>
<b>EXPENDITURES</b>				
Public health	7,739	7,739	1,598	6,141
Social and economic	1,729	1,729	50	1,679
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>9,468</u>	<u>9,468</u>	<u>1,648</u>	<u>7,820</u>
<b>Revenue over expenditures</b>	<u>-</u>	<u>-</u>	<u>9,772</u>	<u>9,772</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>9,772</u>	<u>9,772</u>
<b>Fund balances - beginning</b>	<u>87,877</u>	<u>87,877</u>	<u>87,877</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 87,877</u></u>	<u><u>\$ 87,877</u></u>	<u><u>\$ 97,649</u></u>	<u><u>\$ 9,772</u></u>

**2986 Administrative - Aging**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 70,059	\$ 70,059	\$ 70,058	\$ (1)
Charges for goods and services	10,200	10,200	10,200	-
Other revenue	-	-	63	63
<b>Total revenues</b>	<u>80,259</u>	<u>80,259</u>	<u>80,321</u>	<u>62</u>
<b>EXPENDITURES</b>				
Public health	156,728	159,481	147,667	11,814
Social and economic	6,632	6,632	4,934	1,698
Debt service:				
Capital Outlay	2,753	-	-	-
<b>Total expenditures</b>	<u>166,113</u>	<u>166,113</u>	<u>152,601</u>	<u>13,512</u>
<b>Revenues over expenditures</b>	<u>(85,854)</u>	<u>(85,854)</u>	<u>(72,280)</u>	<u>13,574</u>
Transfers in	79,606	79,606	79,606	-
<b>Net change in fund balances</b>	<u>(6,248)</u>	<u>(6,248)</u>	<u>7,326</u>	<u>13,574</u>
<b>Fund balances - beginning</b>	<u>48,543</u>	<u>48,543</u>	<u>48,543</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 42,295</u></u>	<u><u>\$ 42,295</u></u>	<u><u>\$ 55,869</u></u>	<u><u>\$ 13,574</u></u>

Cascade County  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2018

<b>2987 Foster Grandparents - Age</b>				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental sources	\$ 200,951	\$ 200,951	\$ 174,741	\$ (26,210)
Other revenue	13,000	13,000	17,535	4,535
<b>Total revenues</b>	213,951	213,951	192,276	(21,675)
<b>EXPENDITURES</b>				
Social and economic	221,521	221,521	190,967	30,554
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	221,521	221,521	190,967	30,554
<b>Revenue over expenditures</b>	(7,570)	(7,570)	1,309	8,879
Transfers in	7,954	7,954	7,954	-
<b>Net change in fund balances</b>	384	384	9,263	8,879
<b>Fund balances - beginning</b>	9,583	9,583	9,583	-
<b>Fund balances - ending</b>	\$ 9,967	\$ 9,967	\$ 18,846	\$ 8,879

## **NON-MAJOR DEBT SERVICE FUNDS**

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

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

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

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

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

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

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

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

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

Bob Marshall RID (Rural Special Improvement District) #53- Monitor repayment of the InterCap loan for the district.

Cascade County  
Combining Balance Sheet  
Nonmajor Debt service funds  
June 30, 2018

	3020 Fair Imp.G.O.Bonds	3030 Adult Detention G.O.Bond	3200 County Compensated Absences	3400 R.I.D.Revolving
<b>Assets</b>				
Cash and investments	\$ 42,722	\$ 1,586	\$ 419,777	\$ 96,315
Taxes and assessments receivable	2,260	4,287	-	5,198
<b>Total assets</b>	<u>\$ 44,982</u>	<u>\$ 5,873</u>	<u>\$ 419,777</u>	<u>\$ 101,513</u>
<b>Liabilities, deferred inflows, and fund balance</b>				
Liabilities				
Total liabilities	-	-	-	-
<b>Deferred inflows</b>				
Deferred tax revenue	4,858	7,811	-	21,872
Total deferred inflow of resources				
Fund balance	4,858	7,811	-	21,872
Restricted	-	-	419,777	-
Committed	-	-	-	-
Assigned	40,125	-	-	79,640
Unassigned		(1,939)	-	
Total fund balances	<u>\$ 40,125</u>	<u>\$ (1,939)</u>	<u>\$ 419,777</u>	<u>\$ 79,640</u>
<b>Total liabilities, deferred inflows, and fund balances.</b>	<u>\$ 44,982</u>	<u>\$ 5,873</u>	<u>\$ 419,777</u>	<u>\$ 101,513</u>

Cascade County  
Combining Balance Sheet  
Nonmajor Debt service funds  
June 30, 2018

3525 Fox Farm Road RID	3539 RID #39 Sun Prairie Road	3540 RID #40 Huckleberry Drive	3542 Gannon/Flood Road RID	3543 Whitetail Lane RID	3553 Bob Marshall RSID #53	Total Nonmajor Debt
\$ 56,806	\$ -	\$ -	\$ -	\$ -	\$ 8,836	\$ 626,042
2,665	(216)	(19)	(85)	(16)	(20)	\$ 14,054
<u>\$ 59,471</u>	<u>\$ (216)</u>	<u>\$ (19)</u>	<u>\$ (85)</u>	<u>\$ (16)</u>	<u>\$ 8,816</u>	<u>\$ 640,096</u>
-	-	-	-	-	-	-
2,665	-	-	-	-	-	\$ 37,206
<u>2,665</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,206</u>
-	-	-	-	-	-	\$ 419,777
56,806	-	-	-	-	-	\$ 54,867
-	-	-	-	-	8,816	\$ 130,520
	(216)	(19)	(85)	(16)		(2,275)
<u>\$ 56,806</u>	<u>\$ (216)</u>	<u>\$ (19)</u>	<u>\$ (85)</u>	<u>\$ (16)</u>	<u>\$ 8,816</u>	<u>\$ 602,889</u>
<u>\$ 59,471</u>	<u>\$ (216)</u>	<u>\$ (19)</u>	<u>\$ (85)</u>	<u>\$ (16)</u>	<u>\$ 8,816</u>	<u>\$ 640,096</u>

Cascade County  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt service funds  
For the Year Ended June 30, 2018

	3020 Fair Imp.G.O.Bonds	3030 Adult Detention G.O.Bond	3200 County Compensated Absences	3400 R.I.D.Revolving
<b>Revenues</b>				
Taxes	\$ 302	\$ 1,554	\$ -	\$ -
Investment income	507	8	4,451	1,147
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>809</u>	<u>1,562</u>	<u>4,451</u>	<u>1,147</u>
<b>Expenditures</b>				
Current:				
General government	(4)	(3)	-	-
Interest on long-term debt	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal retirement	-	-	-	-
Capital outlay:				
<b>Total expenditures</b>	<u>(4)</u>	<u>(3)</u>	<u>-</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	<u>813</u>	<u>1,565</u>	<u>4,451</u>	<u>1,147</u>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	813	1,565	4,451	1,147
<b>Fund balances - beginning</b>	39,310	(3,504)	415,326	78,493
<b>Fund balances - ending</b>	<u>\$ 40,123</u>	<u>\$ (1,939)</u>	<u>\$ 419,777</u>	<u>\$ 79,640</u>

Cascade County  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt service funds  
For the Year Ended June 30, 2018

3525 Fox Farm Road RID	3539 RID #39 Sun Prairie	3540 RID #40 Huckleberry Drive	3541 RID #41 Park Garden	3542 Gannon/Flood Road RID	3543 Whitetail Lane RID	3553 Bob Marshall RSID #53	Total Nonmajor Debt service funds
\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,072
-	-	-	-	-	-	85	6,198
116,488	-	-	-	-	-	8,236	124,724
<u>116,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,321</u>	<u>132,994</u>
-	-	-	-	-	-	2	(5)
15,913	-	-	-	-	-	-	15,913
-	-	-	-	-	-	1,332	1,332
-	-	-	-	-	-	6,904	6,904
<u>15,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,238</u>	<u>24,144</u>
<u>100,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83</u>	<u>108,850</u>
(43,984)	-	-	-	-	-	-	(43,984)
(43,984)	-	-	-	-	-	-	(43,984)
<u>56,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83</u>	<u>64,866</u>
-	(216)	(19)	-	(85)	(16)	8,733	538,022
<u>\$ 56,807</u>	<u>\$ (216)</u>	<u>\$ (19)</u>	<u>\$ -</u>	<u>\$ (85)</u>	<u>\$ (16)</u>	<u>\$ 8,816</u>	<u>\$ 602,888</u>

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Debt Service Funds**  
**June 30, 2018**

	<b>3020 Fair IMP. G.O. Bonds</b>			<b>Variance with Variance with Final Budget</b>
	<b>Budgeted Amounts</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 302	\$ 302
Investment income	-	-	507	507
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>809</b>	<b>809</b>
<b>Expenditures</b>				
General government	-	-	(4)	4
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>4</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>813</b>	<b>813</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>813</b>	<b>813</b>
<b>Fund balances - beginning</b>	<b>39,310</b>	<b>39,310</b>	<b>39,310</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 39,310</b>	<b>\$ 39,310</b>	<b>\$ 40,123</b>	<b>\$ 813</b>

	<b>3030 Adult Detention G.O. Bond</b>			<b>Variance with Variance with Final Budget</b>
	<b>Budgeted Amounts</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 1,554	\$ 1,554
Investment income	-	-	8	8
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>1,562</b>	<b>1,562</b>
<b>Expenditures</b>				
General government	-	-	(3)	3
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>3</b>
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>1,565</b>	<b>1,565</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>1,565</b>	<b>1,565</b>
<b>Fund balances - beginning</b>	<b>(3,504)</b>	<b>(3,504)</b>	<b>(3,504)</b>	<b>42,814</b>
<b>Fund balances - ending</b>	<b>\$ (3,504)</b>	<b>\$ (3,504)</b>	<b>\$ (1,939)</b>	<b>\$ 44,379</b>

	<b>3200 County Compensated Absences</b>			<b>Variance with Variance with Final Budget</b>
	<b>Budgeted Amounts</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 4,451	\$ 4,451
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>4,451</b>	<b>4,451</b>
<b>Expenditures</b>				
Total expenditures	-	-	-	-
<b>Revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>4,451</b>	<b>4,451</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>4,451</b>	<b>4,451</b>
<b>Fund balances - beginning</b>	<b>415,326</b>	<b>415,326</b>	<b>415,326</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 415,326</b>	<b>\$ 415,326</b>	<b>\$ 419,777</b>	<b>\$ 4,451</b>

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Debt Service Funds**  
**June 30, 2018**

	<b>3400 R.I.D. Revolving</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 1,147	\$ 1,147
<b>Total revenues</b>	-	-	1,147	1,147
<b>Expenditures</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over (under) expenditures</b>	-	-	1,147	1,147
<b>Net change in fund balances</b>	-	-	1,147	1,147
<b>Fund balances - beginning</b>	78,493	78,493	78,493	-
<b>Fund balances - ending</b>	\$ 78,493	\$ 78,493	\$ 79,640	\$ 1,147

	<b>3525 Fox Farm Road</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 216	\$ 216
Other revenue	152,400	152,400	116,488	(35,912)
<b>Total revenues</b>	152,400	152,400	116,704	(35,696)
<b>Expenditures</b>				
Interest on long-term debt	152,400	108,415	15,913	92,502
<b>Total expenditures</b>	152,400	108,415	15,913	92,502
<b>Revenues over (under) expenditures</b>	-	43,985	100,791	56,806
Transfers out	-	(43,985)	(43,985)	-
<b>Net change in fund balances</b>	-	-	56,806	56,806
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ 56,806	\$ 56,806

	<b>3539 RID #39 Sun Prairie Road</b>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues</b>				
<b>Total revenues</b>	-	-	-	-
<b>Expenditures</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over (under) expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	(216)	(216)	(216)	-
<b>Fund balances - ending</b>	\$ (216)	\$ (216)	\$ (216)	-

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Debt Service Funds**  
**June 30, 2018**

**3540 RID #40 Huckleberry Drive**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
<b>Total revenues</b>	-	-	-	-
<b>Expenditures</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over (under) expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	(19)	(19)	(19)	
<b>Fund balances - ending</b>	\$ (19)	\$ (19)	\$ (19)	\$ -

**3542 Gannon/Flood Road RID**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
<b>Total revenues</b>	-	-	-	-
<b>Expenditures</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over (under) expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	(85)	(85)	(85)	
<b>Fund balances - ending</b>	\$ (85)	\$ (85)	\$ (85)	\$ -

**3543 Whitetail Lane RID**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
<b>Total revenues</b>	-	-	-	-
<b>Expenditures</b>				
<b>Total expenditures</b>	-	-	-	-
<b>Revenues over (under) expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	(16)	(16)	(16)	
<b>Fund balances - ending</b>	\$ (16)	\$ (16)	\$ (16)	\$ -

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Debt Service Funds**  
**June 30, 2018**

	<b>3553 Bob Marshall RSID #53</b>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 85	\$ 85
Other revenue	6,904	6,904	8,236	1,332
<b>Total revenues</b>	<u>6,904</u>	<u>6,904</u>	<u>8,321</u>	<u>1,417</u>
<b>Expenditures</b>				
General government	-	-	2	(2)
Debt service:				
Interest	1,333	1,333	1,332	1
Principal retirement	6,905	6,905	6,904	1
<b>Total expenditures</b>	<u>8,238</u>	<u>8,238</u>	<u>8,236</u>	<u>2</u>
<b>Revenues over (under) expenditures</b>	<u>(1,334)</u>	<u>(1,334)</u>	<u>83</u>	<u>1,417</u>
<b>Net change in fund balances</b>	<u>(1,334)</u>	<u>(1,334)</u>	<u>83</u>	<u>1,417</u>
<b>Fund balances - beginning</b>	8,734	8,734	8,734	-
<b>Fund balances - ending</b>	<u>\$ 7,399</u>	<u>\$ 7,399</u>	<u>\$ 8,816</u>	<u>\$ 1,417</u>

## NON-MAJOR 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 Reserves- Set up to establish a capital building reserve for the County

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

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

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

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

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

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

CTEP Capital Project- Set up to account for federal CTEP grants utilized for capital improvements to County facilities.

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

**Cascade County  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2018**

	4011 Capital Building Reserve	4015 Public Works Capital Project	4020 Fair Capital Reserve	4040 Mosquito Capital Reserve	4060 Junk Veh Capital Reserve
<b>Assets</b>					
Cash and investments	\$ 98,342	\$ 82,941	\$ 64	\$ 1,818	\$ 142,005
Accounts receivable	-	209	-	-	-
Taxes and assessments receivable	-	632	-	-	-
<b>Total assets</b>	<u>\$ 98,342</u>	<u>\$ 83,783</u>	<u>\$ 64</u>	<u>\$ 1,818</u>	<u>\$ 142,005</u>
<b>Liabilities and fund balance</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred tax revenue	-	801	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Assigned	98,342	82,982	64	1,818	142,005
Total fund balances (deficits)	<u>\$ 98,342</u>	<u>\$ 82,982</u>	<u>\$ 64</u>	<u>\$ 1,818</u>	<u>\$ 142,005</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 98,342</u>	<u>\$ 83,783</u>	<u>\$ 64</u>	<u>\$ 1,818</u>	<u>\$ 142,005</u>

<u>4070 Health Capital Reserve</u>	<u>Expo Grandstand Capital Building</u>	<u>4130 CTEP Capital Project</u>	<u>Exec. Plaza Capital Building</u>	<u>4140 ADC Capital Improvement</u>	<u>Total Nonmajor Capital projects funds</u>
\$ 43,420	\$ 4,350	\$ 190,954	\$ 84,000	\$ 579,830	\$ 1,227,724
-	-	-	-	-	209
-	-	-	-	-	632
<u>\$ 43,420</u>	<u>\$ 4,350</u>	<u>\$ 190,954</u>	<u>\$ 84,000</u>	<u>\$ 579,830</u>	<u>\$ 1,228,567</u>
\$ -	\$ 3,850	\$ 190,711	\$ 10,110	\$ -	\$ 204,671
-	-	-	-	-	801
-	3,850	190,711	10,110	-	204,671
43,420	500	243	73,890	579,830	1,023,094
<u>\$ 43,420</u>	<u>\$ 500</u>	<u>\$ 243</u>	<u>\$ 73,890</u>	<u>\$ 579,830</u>	<u>\$ 1,023,094</u>
<u>\$ 43,420</u>	<u>\$ 4,350</u>	<u>\$ 190,954</u>	<u>\$ 84,000</u>	<u>\$ 579,830</u>	<u>\$ 1,228,567</u>

Cascade County  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital projects funds  
For the Year Ended June 30, 2018

	4011 Capital Building Reserve	4015 Public Works Capital Project	4020 Fair Capital Reserve	4040 Mosquito Capital Reserve
<b>Revenues</b>				
Intergovernmental sources	-	-	-	-
Charges for goods and services	26,025	-	-	-
Taxes	-	45	-	-
Investment income	8,000	988	1	22
Other revenue	28,882	408,885	-	-
<b>Total revenues</b>	<u>62,907</u>	<u>409,918</u>	<u>1</u>	<u>22</u>
<b>Expenditures</b>				
Current:				
Public works	-	1	-	-
General government	6,809	-	-	-
Transfers	-	-	-	-
Debt service:				
Capital outlay:	446,325	1,016,371		
<b>Total expenditures</b>	<u>453,134</u>	<u>1,016,372</u>	<u>-</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	<u>(390,227)</u>	<u>(606,454)</u>	<u>1</u>	<u>22</u>
<b>Other financing sources (uses)</b>				
Transfers in	50,295	433,000	-	-
Transfers out	(1,000,000)	-	-	-
<b>Total other financing sources (uses)</b>	<u>(949,705)</u>	<u>433,000</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(1,339,932)</u>	<u>(173,454)</u>	<u>1</u>	<u>22</u>
<b>Fund balances - beginning</b>	1,438,273	256,435	63	1,796
<b>Fund balances - ending</b>	<u>\$ 98,341</u>	<u>\$ 82,981</u>	<u>\$ 64</u>	<u>\$ 1,818</u>

<u>4060 Junk Veh Capital Reserve</u>	<u>4070 Health Capital Reserve</u>	<u>4080 Clinic Capital Improvements</u>	<u>Expo Grandstand Capital Building</u>	<u>4130 CTEP Capital Project</u>	<u>Exec. Plaza Capital Building</u>	<u>4140 ADC Capital Improvement</u>
-	-	-	-	108,397	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,440	517	-	-	2,780	-	4,114
-	-	-	-	-	-	100,000
<u>1,440</u>	<u>517</u>	<u>-</u>	<u>-</u>	<u>111,177</u>	<u>-</u>	<u>104,114</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	13,350	1,720,869	10,110	311,755
-	-	-	<u>13,350</u>	<u>1,720,869</u>	<u>10,110</u>	<u>311,755</u>
<u>1,440</u>	<u>517</u>	<u>-</u>	<u>(13,350)</u>	<u>(1,609,692)</u>	<u>(10,110)</u>	<u>(207,641)</u>
-	-	-	13,850	1,108,947	84,000	560,000
-	-	-	-	-	-	-
-	-	-	13,850	1,108,947	84,000	560,000
1,440	517	-	500	(500,745)	73,890	352,359
140,565	42,903	1	-	500,987	-	227,472
<u>\$ 142,005</u>	<u>\$ 43,420</u>	<u>\$ 1</u>	<u>\$ 500</u>	<u>\$ 242</u>	<u>\$ 73,890</u>	<u>\$ 579,831</u>

Cascade County  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Capital projects funds  
For the Year Ended June 30, 2018

	4161 RID Construction	Total Nonmajor Capital projects funds
<b>Revenues</b>		
Intergovernmental sources	-	108,397
Charges for goods and services	-	26,025
Taxes	-	45
Investment income	-	17,862
Other revenue	-	147,767
<b>Total revenues</b>	-	300,095
<b>Expenditures</b>		
Current:		
Public works	-	1
General government	-	6,809
Transfers		
Debt service:		-
Capital outlay:		4,533,707
<b>Total expenditures</b>	1,014,928	4,540,517
<b>Revenues over (under) expenditures</b>	1,233,963	(4,240,422)
<b>Other financing sources (uses)</b>		
Proceeds from loan		390,000
Transfers in	-	1,860,092
Transfers out	219,035	(1,219,035)
<b>Total other financing sources (uses)</b>	(1,233,963)	1,421,057
<b>Net change in fund balances</b>	(1,233,963)	(2,819,365)
<b>Fund balances - beginning</b>	(1,233,963)	3,842,459
<b>Fund balances - ending</b>	\$ 0	\$ 1,023,094

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Capital Projects Funds**  
**June 30, 2018**

	4011 Capital Building Reserve			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues</b>				
Charges for goods and services	\$ -	\$ 11,025	\$ 26,025	\$ 15,000
Investment income	-	7,614	8,000	386
Other revenue	-	-	28,882	28,882
<b>Total revenues</b>	<u>-</u>	<u>18,639</u>	<u>62,907</u>	<u>44,268</u>
<b>Expenditures</b>				
Current:				
General government	-	6,600	6,809	(209)
Debt service:				
Capital Outlay	434,513	446,552	446,325	227
<b>Total expenditures</b>	<u>434,513</u>	<u>453,152</u>	<u>453,134</u>	<u>18</u>
<b>Revenues over (under) expenditures</b>	<u>(434,513)</u>	<u>(434,513)</u>	<u>(390,227)</u>	<u>44,286</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	50,296	50,296	-
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
<b>Total other financing sources (uses)</b>	<u>(1,000,000)</u>	<u>(949,704)</u>	<u>(949,704)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(1,434,513)</u>	<u>(1,384,217)</u>	<u>(1,339,931)</u>	<u>44,286</u>
<b>Fund balances - beginning</b>	1,438,273	1,438,273	1,438,273	-
<b>Fund balances - ending</b>	<u>\$ 3,761</u>	<u>\$ 54,056</u>	<u>\$ 98,341</u>	<u>\$ 44,286</u>

	4015 Public Works Capital Project			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 45	\$ 45
Investment income	-	-	988	988
Other revenue	411,700	411,700	408,885	(2,815)
<b>Total revenues</b>	<u>411,700</u>	<u>411,700</u>	<u>409,918</u>	<u>(1,782)</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	1	(1)
Debt service:				
Capital Outlay	1,098,206	1,098,206	1,016,371	81,835
<b>Total expenditures</b>	<u>1,098,206</u>	<u>1,098,206</u>	<u>1,016,372</u>	<u>81,834</u>
<b>Revenues over (under) expenditures</b>	<u>(686,506)</u>	<u>(686,506)</u>	<u>(606,454)</u>	<u>80,052</u>
<b>Other financing sources (uses)</b>				
Transfers in	433,000	433,000	433,000	-
<b>Total other financing sources (uses)</b>	<u>433,000</u>	<u>433,000</u>	<u>433,000</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(253,506)</u>	<u>(253,506)</u>	<u>(173,454)</u>	<u>80,052</u>
<b>Fund balances - beginning</b>	256,435	256,435	256,435	-
<b>Fund balances - ending</b>	<u>\$ 2,929</u>	<u>\$ 2,929</u>	<u>\$ 82,981</u>	<u>\$ 80,052</u>

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Capital Projects Funds**  
**For the Year Ended June 30, 2018**

	<b>4020 Fair Capital Reserve</b>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 1	\$ 1
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>Expenditures</b>				
Current:				
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>Other financing sources(uses)</b>				
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>Fund balances - beginning</b>	63	63	63	-
<b>Fund balances - ending</b>	<u>\$ 63</u>	<u>\$ 63</u>	<u>\$ 64</u>	<u>\$ 1</u>

	<b>4040 Mosquito Capital Reserve</b>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 22	\$ 22
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>22</u>	<u>22</u>
<b>Expenditures</b>				
Current:				
Debt service:				
Capital outlay:				
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>22</u>	<u>22</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>22</u>	<u>22</u>
<b>Fund balances - beginning</b>	1,796	1,796	1,796	-
<b>Fund balances - ending</b>	<u>\$ 1,796</u>	<u>\$ 1,796</u>	<u>\$ 1,818</u>	<u>\$ 22</u>

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Capital Projects Funds**  
**For the Year Ended June 30, 2018**

**4060 Junk Veh Capital Reserve**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 1,440	\$ 1,440
Total revenues	<u>-</u>	<u>-</u>	<u>1,440</u>	<u>1,440</u>
<b>Expenditures</b>				
Current:				
Debt service:				
Capital outlay:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>1,440</u>	<u>1,440</u>
<b>Net change in fund balances</b>	-	-	1,440	1,440
<b>Fund balances - beginning</b>	140,565	140,565	140,565	-
<b>Fund balances - ending</b>	<u>\$ 140,565</u>	<u>\$ 140,565</u>	<u>\$ 142,005</u>	<u>\$ 1,440</u>

**4070 Health Capital Reserve**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 517	\$ 517
Total revenues	<u>-</u>	<u>-</u>	<u>517</u>	<u>517</u>
<b>Expenditures</b>				
Current:				
Debt service:				
Capital outlay:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>517</u>	<u>517</u>
<b>Net change in fund balances</b>	-	-	517	517
<b>Fund balances - beginning</b>	42,903	42,903	42,903	-
<b>Fund balances - ending</b>	<u>\$ 42,903</u>	<u>\$ 42,903</u>	<u>\$ 43,420</u>	<u>\$ 517</u>

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Capital Projects Funds**  
**For the Year Ended June 30, 2018**

**4125 Expo Grandstand Capital Project**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
Debt service:				
Capital outlay:				
Capital Outlay	\$ -	\$ 13,850	\$ 13,350	\$ 500
<b>Total expenditures</b>	-	13,850	13,350	500
<b>Revenues over (under) expenditures</b>	-	(13,850)	(13,350)	500
Transfers in	-	13,850	13,850	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ 500	\$ -

**4130 CTEP**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental sources	\$ 108,396	\$ 108,396	\$ 108,397	\$ 1
Investment income	-	-	2,780	2,780
<b>Total revenues</b>	108,396	108,396	111,177	2,781
<b>Expenditures</b>				
General government	127,445	127,445	-	127,445
Capital Outlay	1,447,685	1,626,613	1,720,869	(94,256)
Total expenditures	1,575,130	1,754,058	1,720,869	33,189
Revenues over (under) expenditures	(1,466,734)	(1,645,662)	(1,609,692)	35,970
Transfers in	1,016,801	1,143,801	1,108,947	(34,854)
<b>Net change in fund balances</b>	(449,933)	(501,861)	(500,745)	1,116
<b>Fund balances - beginning</b>	500,988	500,988	500,988	-
<b>Fund balances - ending</b>	\$ 51,055	\$ (873)	\$ 243	\$ 1,116

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Capital Projects Funds**  
**For the Year Ended June 30, 2018**

	<b><u>4135 Executive Plaza</u></b>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Total revenues	-	-	-	-
<b>Expenditures</b>				
Current:				
Debt service:				
Capital Outlay	\$ -	\$ 84,000	\$ 10,110	\$ 73,890
Total expenditures	-	84,000	10,110	73,890
<b>Revenues over (under) expenditures</b>	-	(84,000)	(10,110)	73,890
Transfers in	-	84,000	84,000	-
<b>Net change in fund balances</b>	-	-	73,890	73,890
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ 73,890	\$ 73,890

	<b><u>4140 ADC Capital Improvement</u></b>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 4,114	\$ 4,114
Other revenue	-	100,000	100,000	-
Total revenues	-	100,000	104,114	4,114
<b>Expenditures</b>				
Current:				
Debt service:				
Capital Outlay	380,600	450,266	311,755	138,511
<b>Total expenditures</b>	380,600	450,266	311,755	138,511
<b>Revenues over (under) expenditures</b>	(380,600)	(350,266)	(207,641)	142,625
Transfers in	560,000	560,000	560,000	-
<b>Net change in fund balances</b>	179,400	209,734	352,359	142,625
<b>Fund balances - beginning</b>	227,472	227,472	227,472	-
<b>Fund balances - ending</b>	\$ 406,872	\$ 437,206	\$ 579,831	\$ 142,625

**Cascade County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual**  
**Non-Major Capital Projects Funds**  
**For the Year Ended June 30, 2018**

**4161 RID Construction**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
<b>Expenditures</b>				
Current:				
Debt service:				
Capital Outlay	\$ 1,206,530	\$ 1,206,530	\$ 1,014,928	\$ 191,602
<b>Total expenditures</b>	<u>1,206,530</u>	<u>1,206,530</u>	<u>1,014,928</u>	<u>191,602</u>
Revenues over (under) expenditures	<u>(1,206,530)</u>	<u>(1,206,530)</u>	<u>(1,014,928)</u>	<u>(191,602)</u>
Transfers in	1	1	-	(1)
Transfers out	-	(219,035)	(219,035)	-
<b>Net change in fund balances</b>	(1,206,529)	(1,425,564)	(1,233,963)	191,601
<b>Fund balances - beginning</b>	<u>1,233,963</u>	<u>1,233,963</u>	<u>1,233,963</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 27,434</u>	<u>\$ (191,601)</u>	<u>\$ -</u>	<u>\$ 191,601</u>

## INTERNAL SERVICE FUNDS

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

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

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

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

**Cascade County**  
**Combining Statement of Net Position**  
**Nonmajor Internal service funds**  
**June 30, 2018**

	6020 County Printer	6050 Self Insurance	6051 Fleet	Total Nonmajor Internal service funds
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 269,711	\$ 332,843	\$ 34,158	\$ 636,712
Inventory	-	-	19,335	\$ 19,335
Advances to other funds	-	936,598	-	\$ 936,598
Total current assets	<u>269,711</u>	<u>1,269,441</u>	<u>53,493</u>	<u>1,592,645</u>
Noncurrent assets:				
Capital assets, net	35,189	-	1,618,286	\$ 1,653,475
Total noncurrent assets	<u>35,189</u>	<u>-</u>	<u>1,618,286</u>	<u>1,653,475</u>
<b>Total assets</b>	<u>304,900</u>	<u>1,269,441</u>	<u>1,671,779</u>	<u>3,246,120</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflow related to pensions	14,711	-	150,549	\$ 165,260
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	5,283	-	483,908	\$ 489,191
Accrued payroll	1,246	-	4,375	\$ 5,621
Due to other funds	-	-	2,387,817	\$ 2,387,817
Total current liabilities	<u>6,529</u>	<u>-</u>	<u>2,876,100</u>	<u>2,882,629</u>
Noncurrent liabilities:				
Net pension liability	68,313	-	699,081	\$ 767,394
Payroll	9,454	-	76,216	\$ 85,670
Total noncurrent liabilities	<u>77,767</u>	<u>-</u>	<u>775,297</u>	<u>853,064</u>
<b>Total liabilities</b>	<u>84,296</u>	<u>-</u>	<u>3,651,397</u>	<u>3,735,693</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions	1,329	-	13,602	\$ 14,931
<b>NET POSITION</b>				
Net investment in capital assets	35,189	-	1,618,286	\$ 1,653,475
Unrestricted	198,797	1,269,442	(3,460,956)	\$ (1,992,717)
Total net position	<u>\$ 233,986</u>	<u>\$ 1,269,442</u>	<u>\$ (1,842,670)</u>	<u>\$ (339,242)</u>

**Cascade County**  
**Combining Statement of Revenues, Expenditures, and Changes in Net Position**  
**Internal service funds**  
**For the Year Ended June 30, 2018**

	6020 County Printer	6050 Self Insurance	6051 Fleet	Total Internal service funds
<b>Operating Revenues</b>				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	237,856	-	734,847	972,703
On-behalf payments related to pensions	1,023	-	10,465	11,488
Miscellaneous revenues	-	-	25,010	25,010
<b>Total operating revenues</b>	<u>238,879</u>	<u>-</u>	<u>770,322</u>	<u>1,009,201</u>
<b>Operating Expenses</b>				
Operating expenses	28,800	-	11,892	40,692
Payroll	72,429	-	396,202	468,631
Repairs and maintenance	29,357	-	80,696	110,053
Depreciation	24,971	-	627,913	652,884
Travel and training	479	-	26,028	26,507
Professional fees	4,476	-	498	4,974
Office supplies	-	-	47	47
Utilities and telephone	831	-	202,486	203,317
Insurance	185	-	162,134	162,319
<b>Total operating expenses</b>	<u>161,528</u>	<u>-</u>	<u>1,507,896</u>	<u>1,669,424</u>
<b>Operating income (loss)</b>	<u>77,351</u>	<u>-</u>	<u>(737,574)</u>	<u>(660,223)</u>
<b>Non-operating revenues</b>				
Interest revenue	1,988	5,130	-	7,118
Gain (loss) on sale of assets	-	-	49,552	49,552
Interest (expense)	-	-	(4,723)	(4,723)
<b>Total nonoperating revenues (expenses)</b>	<u>1,988</u>	<u>5,130</u>	<u>44,829</u>	<u>51,947</u>
<b>Income (loss) before contributions and transfers</b>	79,339	5,130	(692,745)	(608,276)
Transfers in	384	-	360,619	361,003
Transfers out	-	(22,368)	-	(22,368)
<b>Change in net position</b>	<u>79,723</u>	<u>(17,238)</u>	<u>(332,126)</u>	<u>(269,641)</u>
<b>Total net position - beginning</b>	154,263	1,286,680	(1,510,543)	(69,600)
<b>Total net position - ending</b>	<u>\$ 233,986</u>	<u>\$ 1,269,442</u>	<u>\$(1,842,669)</u>	<u>\$ (339,241)</u>

Cascade County  
Statement of Cash Flows  
Internal service funds  
For the Year Ended June 30, 2018

	6020 County	
	Printer	6050 Self Insurance
<b>Cash flows from operating activities</b>		
Cash received from services provided	\$ 237,856	\$ -
Payments to employees	(67,836)	-
Payments to suppliers	(73,339)	-
Net cash provided (used) by operating activities	<u>96,681</u>	<u>-</u>
<b>Cash flows from investing activities</b>		
Cash (paid) received from other funds	-	170,604
Operating transfers	384	(22,368)
Net cash provided (used) by noncapital financing activities	<u>384</u>	<u>148,236</u>
<b>Cash flows from capital and related financing activities</b>		
Proceeds from sale of property and equipment	-	-
Acquisition of capital assets	(13,603)	-
Principal payments on long-term debt	-	-
Interest payments on long-term debt	-	-
Net cash provided (used) by capital and related financing activities	<u>(13,603)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	1,988	5,130
Net cash provided (used) by investing activities	<u>1,988</u>	<u>5,130</u>
Net increase (decrease) in cash and cash equivalents	85,450	153,366
Balances - beginning of year	184,261	179,478
Balances - end of the year	<u>\$ 269,711</u>	<u>\$ 332,844</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating Income	\$ 77,351	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	24,971	-
Changes in assets and liabilities:		
Accounts Receivable	-	-
Inventory	-	-
Deferred outflows	(5,432)	-
Accounts Payable - Other	464	-
Wages payable	(1,275)	-
Compensated absences	2,043	-
Pension liability	8,121	-
Deferred inflows	(352)	-
Accounts Payable - Supplier	(9,210)	-
Net cash provided (used) by operating activities	<u>\$ 96,681</u>	<u>\$ -</u>

6051 Fleet	Total
\$ 790,279	\$ 1,028,135
(286,928)	\$ (354,764)
(92,631)	\$ (165,970)
<u>410,720</u>	<u>507,401</u>
(94,735)	\$ 75,869
360,619	\$ 338,635
<u>265,884</u>	<u>414,504</u>
85,418	\$ 85,418
(504,560)	\$ (518,163)
(252,740)	\$ (252,740)
(4,723)	\$ (4,723)
<u>(676,605)</u>	<u>(690,208)</u>
-	\$ 7,118
-	<u>7,118</u>
(1)	238,815
34,158	397,897
<u>\$ 34,157</u>	<u>\$ 636,712</u>
\$ (737,574)	\$ (660,223)
627,913	\$ 652,884
28,848	\$ 28,848
1,574	\$ 1,574
(64,761)	\$ (70,193)
1,665	\$ 2,129
(11,437)	\$ (12,712)
10,108	\$ 12,151
164,453	\$ 172,574
(1,218)	\$ (1,570)
391,150	\$ 381,940
<u>\$ 410,721</u>	<u>\$ 507,402</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

HR Payroll Tax Deposits- Account for all payroll taxes.

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

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

Cty Atty Restitution Acct- Receipt and disbursement of adult restitution through the County Attorney's Office.

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

### Agency Funds

Sheriff Evidence Fund- Account for cash evidence.

Sheriff Commissary Fund- Maintain inmate funds.

Sheriff Civil- Collection for serving civil legal documents and related disseminations to alimony and judgement holders.

Treasurer's 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 positions.

Redemptions- To record tax sale certificates on delinquent taxes.

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

Justice Court- Receipt and disbursement of bonds and restitution.

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

Clerk & Recorder Surplus Proceeds- To account for proceeds from foreclosure sales.

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

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

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

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

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

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

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

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

Malting Plant TID- To account for moneys of the Malting Plant tax increment district.

West Bank TID- To account for moneys of the West Bank tax increment district.

New Downtown TID- To account for moneys of the New Downtown tax increment district.

East Industrial Park- Collection and disbursement of assessment fees for the district.

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

Sun Prairie Water Distr.- Collection and disbursement of assessment fees for the district.

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

Black Eagle Fire District #1- Collection and disbursement of assessment fees for the district.

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

Simms Sewer- Collection and disbursement of assessment fees for the district.

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

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

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

North Central Leaning Re.- To account for funding for the center.

Upper/Lower River Road- To account for funding for Upper/Lower River Road, Water & Sewer District.

Search and Rescue- To account for funding for the Search and Rescue team.

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

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

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

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

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

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

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

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

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

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

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

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

JP Fines/Forfeitures 50%- To account for collection of Justice of the Peace fines and forfeitures.

Court Information Technology- To account for collection of court surcharge for court information technology.

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

Petition for Adoptions \$75- To account for fees collected in regards to adoptions.

Actions or Proceedings- To account for fees collected in actions and proceedings.

Dissolution of Marriage- To account for fees collected in regards to divorces.

Legal Separation, Petition- To account for fees collected in regards to legal separation.

Fines. Assess. Pmt. Forfeit- To account for fines collected in District Court.

MT Law Enforcement Acad.- To account for money collected for the Law Enforcement Academy.

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

Victims of Domestic Viol.- To account for money collect for Victims of domestic violence program in the court system.

State Remodeling- To account for collection of State remodeling property tax.

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

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

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

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

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

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

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

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

High School Equal- 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.

HS Equal- Federal Forest- Non-Levy- Non mill levy collections for high schools.

Elem.- Federal Forest- Non-Levy- Non mill levy collections for elementary schools.

HS- Federal PILT- Non-Levy- Non mill levy collections for high schools.

Elem.- Federal Forest- Non-Levy- Non mill levy collections for elementary schools.

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

Death Certificates- DOL- To account for money collected for death certificates.

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

SID #1 Great Falls- All collections for School District #1.  
SID #3 Cascade- All collections for School District #3.  
SID #5 Centerville- All collections for School District #5.  
SID #29 Belt- All collections for School District #29.  
SID #55 Sun River- All collections for School District #55.  
SID #74 Vaughn- All collections for School District #74.  
SID #85 Ulm- All collections for School District #85.  
SID #95 Dep Creek- All collections for School District #95.  
High Schl Transportation- To account for cash collected for and distributed to schools for transportation needs.  
High School Retirement- Funds collected to be invested in the High School teachers' retirement system.  
Elementary Retirement- Funds collected to be invested in the Elementary School teachers' retirement system.  
Airport TID City of GF- To account for funding for the Airport Tax increment district.  
Swimming Pool Debt Svc.- Funds collected to pay bond for swimming pool improvements.  
Soccer Mill Levy- Funds collected to be invested in Soccer Park.  
Per Med Levy Gr Falls- Established to pay increased health insurance costs for City of Great Falls employees.  
City of Great Falls- To account for collection of miscellaneous remittance from the City of Great Falls.  
G.F. City Fire Balances- To account for collection of miscellaneous remittance for the City of Great Falls fire balances.  
Per Med Levy Belt- Established to pay increased health insurance costs for employees of the Town of Belt.  
Town of Belt- To account for collection of miscellaneous remittance from the Town of Belt.  
Per Med Levy Cascade- Established to pay increased health insurance costs for employees of the Town of Cascade.  
Town of Cascade- To account for collection of miscellaneous remittance from the Town of Cascade.  
Town of Neihart- To account for collection of miscellaneous remittance from the Town of Neihart.  
Manchester TID- To account for moneys of the Manchester tax increment district.  
MT Milling TID- To account for moneys of the MT Milling tax increment district.  
Entitlement Levy Clearing- Tax revenues collected for the entitlement levy and entitlement funds from the state.  
Jury Fund- To account for money used for jury service and reimbursed from the state.

Cascade County  
Combining Statement of Fiduciary Net Position  
Private-purpose trust funds  
June 30, 2018

	<u>7053 HR Payroll Tax Deposits</u>	<u>7055 Justice Court Old Trust</u>
<b>ASSETS</b>		
Cash and investments	\$ 153,693	\$ 1,359
Other receivables	-	-
<b>Total assets</b>	<u>153,693</u>	<u>1,359</u>
<b>LIABILITIES</b>		
Due to other governments	\$ -	\$ 1,359
Accrued expenses	153,693	-
<b>Total liabilities</b>	<u>153,693</u>	<u>1,359</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Total deferred inflows of resources	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>153,693</u>	<u>1,359</u>
<b>NET POSITION</b>		
Held in trust for pension benefits and other purposes	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

<u>7057 Clerk of Crt Restitution</u>	<u>7058 Cty Atty Restitution Acct</u>	<u>Jury Fund - Old N/A</u>	<u>7090 C.C. Emergency Aid Fund</u>	<u>Total Private- purpose trust funds</u>
\$ 13,626	\$ 3,376	\$ 49	\$ 100	\$ 172,203
-	-	(49)	-	\$ (49)
<u>13,626</u>	<u>3,376</u>	<u>-</u>	<u>100</u>	<u>172,154</u>
\$ -	\$ 1,570	\$ -	\$ -	\$ 2,929
-	-	-	-	\$ 153,693
<u>-</u>	<u>1,570</u>	<u>-</u>	<u>-</u>	<u>156,622</u>
-	-	-	-	-
<u>-</u>	<u>1,570</u>	<u>-</u>	<u>-</u>	<u>156,622</u>
\$ 13,626	\$ 1,806	\$ -	\$ 100	\$ 15,532

Cascade County  
Combining Statement of Changes in Fiduciary Net Position  
Private-purpose trust funds  
For the Year Ended June 30, 2018

	7057 Clerk of Crt Restitution	7058 Cty Atty Restitution Acct	7090 C.C. Emergency Aid Fund	Total Private- purpose trust funds
<b>Additions</b>				
<b>Total additions</b>	-	-	-	-
<b>DEDUCTIONS</b>				
Reparations and inmate withdrawals	\$ 16,874	\$ 1,354	\$ -	\$ 18,228
Total deductions	16,874	1,354	-	18,228
<b>Change in net position</b>	(16,874)	(1,354)	-	(18,228)
<b>Net Position -- beginning of the year</b>	30,500	3,160	100	33,760
<b>Net Position -- end of the year</b>	\$ 13,626	\$ 1,806	\$ 100	\$ 15,532

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7102 - Sheriff Evidence Fund</b>	<b>7103 - Sheriff Commissary</b>	<b>7105 - Sheriff Civil</b>	<b>7120 - Treasurer's Clearing Fund</b>
<b>Assets</b>				
Cash and Investments	\$ 56,283	\$ 21,951	\$ 4,406	\$ 1,361,563
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	-	-	-	-
Advance to Other funds	-	-	-	-
Total assets	<u>\$ 56,283</u>	<u>\$ 21,951</u>	<u>\$ 4,406</u>	<u>\$ 1,361,563</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 939,694
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	56,283	21,951	4,406	421,869
Total liabilities	<u>\$ 56,283</u>	<u>\$ 21,951</u>	<u>\$ 4,406</u>	<u>\$ 1,361,563</u>

<b>7130 - Protested Taxes</b>	<b>7131 - Protested Taxes - Interest</b>	<b>7140 - Public Administrator</b>	<b>7150 - Redemptions</b>	<b>7160 - Clerk of District Court</b>	<b>7165 - Justice Court</b>
\$ 2,138,343	\$ 32,410	\$ 115,145	\$ 27,020	\$ 57,547	\$ 70,017
-	-	-	-	-	-
3,435,954	34,607	-	-	-	-
4,130	-	-	-	-	-
-	-	-	-	-	-
2,537,428	-	-	-	-	-
<u>\$ 8,115,855</u>	<u>\$ 67,017</u>	<u>\$ 115,145</u>	<u>\$ 27,020</u>	<u>\$ 57,547</u>	<u>\$ 70,017</u>
\$ -	-	\$ 102,877	\$ 27,020	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
8,115,854	67,017	12,268	-	57,547	70,017
<u>\$ 8,115,854</u>	<u>\$ 67,017</u>	<u>\$ 115,145</u>	<u>\$ 27,020</u>	<u>\$ 57,547</u>	<u>\$ 70,017</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<u><b>7170 - Partial Tax Payment</b></u>	<u><b>7195 - Clerk &amp; Recorder Surplus</b></u>	<u><b>7220 - Black Eagle Sewer #24</b></u>	<u><b>7221 - Black Eagle Water</b></u>
<b>Assets</b>				
Cash and Investments	\$ 11,174	\$ 53,643	\$ 572	\$ -
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	-	-	12,703	2,887
Advances to other funds	-	-	-	-
Total assets	<u>\$ 11,174</u>	<u>\$ 53,643</u>	<u>\$ 13,274</u>	<u>\$ 2,887</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	11,174	53,643	13,274	2,887
Total liabilities	<u>\$ 11,174</u>	<u>\$ 53,643</u>	<u>\$ 13,274</u>	<u>\$ 2,887</u>

<u>7230 - Fort Shaw Irrigation</u>	<u>7240 - Greenfield Irrigation</u>	<u>7250 - W Gt Falls Flood Control</u>	<u>7252 - WGF Flood Maintenance</u>	<u>7260 - Vaughn Dike</u>	<u>7270 - Tax Increment District</u>
\$ 38,600	\$ 7,571	\$ 8,915	\$ 102,278	8,996	\$ -
-	-	-	43,657	-	-
60,454	-	13,961	177,427	17,256	-
-	-	-	-	-	-
-	-	-	-	-	-
20,654	16,623	-	2,436	434	1,704
<u>\$ 119,708</u>	<u>\$ 24,194</u>	<u>\$ 22,876</u>	<u>\$ 325,798</u>	<u>\$ 26,686</u>	<u>\$ 1,704</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
119,708	24,194	22,876	325,798	26,686	1,704
<u>\$ 119,708</u>	<u>\$ 24,194</u>	<u>\$ 22,876</u>	<u>\$ 325,798</u>	<u>\$ 26,686</u>	<u>\$ 1,704</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7271 - Malting Plant TID</b>	<b>7272 - West Bank TID</b>	<b>7273 - New Downtown TID</b>	<b>7274 - East Industrial Park</b>
<b>Assets</b>				
Cash and Investments	\$ 48,285	\$ 626	\$ 41,084	\$ 23,362
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	-	5,688	45,290	75,566
Advances to Other Funds				
Total assets	<u>\$ 48,285</u>	<u>\$ 6,314</u>	<u>\$ 86,374</u>	<u>\$ 98,928</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	48,285	6,314	86,374	98,928
Total liabilities	<u>\$ 48,285</u>	<u>\$ 6,314</u>	<u>\$ 86,374</u>	<u>\$ 98,928</u>

<b>7280 - Belt Fire District #18</b>	<b>7295 - Sun Prairie Water District</b>	<b>7300 - Sun River Cemetery</b>	<b>7310 - Black Eagle Fire Dist. #1</b>	<b>7320 - Black Eagle Sewer Oper.</b>	<b>7330 - Simms Sewer</b>
\$ 13,650	\$ 1,757	\$ 1,307	\$ 110,166	\$ 22	\$ -
-	-	-	-	-	-
21,378	2,751	2,042	172,541	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,277	-	785	1,904	492	3,157
<u>\$ 38,305</u>	<u>\$ 4,508</u>	<u>\$ 4,134</u>	<u>\$ 284,611</u>	<u>\$ 513</u>	<u>\$ 3,157</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
38,305	4,508	4,134	284,611	513	3,157
<u>\$ 38,305</u>	<u>\$ 4,508</u>	<u>\$ 4,134</u>	<u>\$ 284,611</u>	<u>\$ 513</u>	<u>\$ 3,157</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7340 - Conservation District</b>	<b>7349 - Per Med Levy Transit</b>	<b>7350 - Transit</b>	<b>7360 - Northcentral Learning Re</b>
<b>Assets</b>				
Cash and Investments	\$ 799	\$ 1,037	\$ 2,043,630	\$ 65,726
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	1,622	3,200,138	102,989
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	5,119	14,323	261,634	-
Advances to other funds				
Total assets	<u>\$ 5,918</u>	<u>\$ 16,982</u>	<u>\$ 5,505,402</u>	<u>\$ 168,715</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	5,918	16,982	5,505,402	168,715
Total liabilities	<u>\$ 5,918</u>	<u>\$ 16,982</u>	<u>\$ 5,505,402</u>	<u>\$ 168,715</u>

<b>7361 - Upper/Lower River Road</b>	<b>7364 - Search and Rescue</b>	<b>7372 - Gore Hill Fire</b>	<b>7373 - Sand Coulee Fire</b>	<b>7374 - Simms Fire</b>	<b>7375 - Stockett Fire</b>
\$ -	\$ 413	\$ 36	\$ 39	\$ 76	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
212	4,991	4,361	26,573	3,338	4,995
<u>\$ 212</u>	<u>\$ 5,404</u>	<u>\$ 4,396</u>	<u>\$ 26,611</u>	<u>\$ 3,414</u>	<u>\$ 4,995</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
212	5,404	4,396	26,611	3,414	4,995
<u>\$ 212</u>	<u>\$ 5,404</u>	<u>\$ 4,396</u>	<u>\$ 26,611</u>	<u>\$ 3,414</u>	<u>\$ 4,995</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<u>7376 - Ulm Fire</u>	<u>7377 - Vaughn Fire</u>	<u>7378 - Fort Shaw Fire</u>	<u>7379 - Monarch Rural Fire</u>
<b>Assets</b>				
Cash and Investments	\$ 1,080	\$ 378	\$ 38	\$ 70
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	11,463	61,050	5,130	1,885
Advances to other funds				
Total assets	<u>\$ 12,542</u>	<u>\$ 61,428</u>	<u>\$ 5,168</u>	<u>\$ 1,955</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	12,542	61,428	5,168	1,955
Total liabilities	<u>\$ 12,542</u>	<u>\$ 61,428</u>	<u>\$ 5,168</u>	<u>\$ 1,955</u>

<b>7380 - Black Eagle Rural Fire</b>	<b>7381 - Deerborn Fire District</b>	<b>7382 - Cascade Fire</b>	<b>7383 - Sun River Fire</b>	<b>7402 - Recording Liens</b>	<b>7403 - Titles</b>
\$ 509	\$ 289	\$ 72	\$ 75	\$ 17,057	\$ 13,244
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,425	5,048	788	5,963	-	-
<u>\$ 35,934</u>	<u>\$ 5,337</u>	<u>\$ 859</u>	<u>\$ 6,038</u>	<u>\$ 17,057</u>	<u>\$ 13,244</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
35,934	5,337	859	6,038	17,057	13,244
<u>\$ 35,934</u>	<u>\$ 5,337</u>	<u>\$ 859</u>	<u>\$ 6,038</u>	<u>\$ 17,057</u>	<u>\$ 13,244</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7404 Dub Tabs/Reg/Plates/D ecals</b>	<b>7405 - Personalized Plates</b>	<b>7407 - State Assigned Vin</b>	<b>7408 - Temp Registration Permit</b>
<b>Assets</b>				
Cash and Investments	\$ 2,631	\$ 7,125	\$ 65	\$ 19,188
Restricted Cash		-	-	-
Holdings in external investment pool		-	-	-
Accounts receivable		-	-	-
Other receivables		-	-	-
Taxes/assessments receivable		-	-	-
Advances to other funds		-	-	-
Total assets	<u>\$ 2,631</u>	<u>\$ 7,125</u>	<u>\$ 65</u>	<u>\$ 19,188</u>
<b>Liabilities</b>				
Accounts payable		\$ -	\$ -	\$ -
Due to other funds		-	-	-
Advances from other funds		-	-	-
Due to other governments	2,631	7,125	65	19,188
Total liabilities	<u>\$ 2,631</u>	<u>\$ 7,125</u>	<u>\$ 65</u>	<u>\$ 19,188</u>

<b>7410 - MHP Salary &amp; Retention Fee</b>	<b>7411 - New Number Plates Fee</b>	<b>7413 - Mill Affairs Cem Plate Fee</b>	<b>7414 - L&amp;C Bicentennial Plate</b>	<b>7415- Spec. LP Admin Fee</b>
\$ 51,485	\$ 23,270	\$ 1,100	\$ 240	\$ 2,195
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 51,485</u>	<u>\$ 23,270</u>	<u>\$ 1,100</u>	<u>\$ 240</u>	<u>\$ 2,195</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
51,485	23,270	1,100	240	2,195
<u>\$ 51,485</u>	<u>\$ 23,270</u>	<u>\$ 1,100</u>	<u>\$ 240</u>	<u>\$ 2,195</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7417 - Flat Fee Reg - Lrg Trucks/Trlr</b>	<b>7419 - Flat Fee Reg - MH/Travel</b>	<b>7421 Flat Fee Reg- LV/MC/Qua</b>	<b>7422 Flat Fee Reg- Boat/PWC/MP</b>
<b>Assets</b>				
Cash and Investments	\$ 25,181	\$ 29,425	451,721	10,907
Restricted Cash	-	-		
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable			-	-
Advances to other funds			-	-
Total assets	<u>\$ 25,181</u>	<u>\$ 29,425</u>	<u>\$ 451,721</u>	<u>\$ 10,907</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-		
Advances from other funds	-	-		
Due to other governments	25,181	29,425	451,721	10,907
Total liabilities	<u>\$ 25,181</u>	<u>\$ 29,425</u>	<u>\$ 451,721</u>	<u>\$ 10,907</u>

<b>7424 - GVW Fees</b>	<b>7425 - Shared Use Opt- IN</b>	<b>7426 - Motor Vehicle Misc/Other</b>	<b>7427 - Spec LP Fee - Agency/Org</b>	<b>7428 - LMV - State Parks Fee</b>	<b>7430 - COLPIF Fee</b>
\$ 40,959	\$ 20	\$ 15	\$ 27,666	\$ 24,594	\$ 10
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 40,959</b>	<b>\$ 20</b>	<b>\$ 15</b>	<b>\$ 27,666</b>	<b>\$ 24,594</b>	<b>\$ 10</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
40,959	20	15	27,666	24,594	10
<b>\$ 40,959</b>	<b>\$ 20</b>	<b>\$ 15</b>	<b>\$ 27,666</b>	<b>\$ 24,594</b>	<b>\$ 10</b>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7431 - Collect Fee</b>	<b>7434 - Collegiate plate - Appl/Manf Fee</b>	<b>7435 - Motorcycle Safety Fee</b>	<b>7436 - OHV Duplicate Decal Fee</b>
<b>Assets</b>				
Cash and Investments	\$ 20	\$ 80	\$ 2,368	\$ 20
Restricted Cash		-		-
Holdings in external investment pool		-		-
Accounts receivable		-		-
Other receivables		-		-
Taxes/assessments receivable				
Advances to other funds				
Total assets	\$ 20	\$ 80	\$ 2,368	\$ 20
<b>Liabilities</b>				
Accounts payable		\$ -		\$ -
Due to other funds		-		-
Advances from other funds		-		-
Due to other governments	20	80	2,368	20
Total liabilities	\$ 20	\$ 80	\$ 2,368	\$ 20

<b>7437 - Late Registration Fee</b>	<b>7444 - Organ Donor Awareness</b>	<b>7445 - Traumatic Brain Injury</b>	<b>7446 - MT Children Admin Fee</b>	<b>7458 - Court Information Technology</b>	<b>7461 - Clerk of Court Fees (100%)</b>	<b>7462 - Petition for Adoption \$75</b>
\$ 3,380	\$ 143	\$ 50	\$ 460	\$ 1,435	\$ 11,504	\$ 675
	-		-	-	-	-
	-		-	-	-	-
	-		-	-	-	-
	-		-	-	-	-
<u>\$ 3,380</u>	<u>\$ 143</u>	<u>\$ 50</u>	<u>\$ 460</u>	<u>\$ 1,435</u>	<u>\$ 11,504</u>	<u>\$ 675</u>
	\$ -		\$ -	\$ -	\$ -	\$ -
	-		-	-	-	-
	-		-	-	-	-
3,380	143	50	460	1,435	11,504	675
<u>\$ 3,380</u>	<u>\$ 143</u>	<u>\$ 50</u>	<u>\$ 460</u>	<u>\$ 1,435</u>	<u>\$ 11,504</u>	<u>\$ 675</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7463 - Actions or Proceedings</b>	<b>7464 - Dissolution of Marriage</b>	<b>7466 - Fines, Assess, Pmt, Forfeit.</b>	<b>7468 - Family Intervention</b>
<b>Assets</b>				
Cash and Investments	\$ 2,700	\$ 4,590	\$ 1,907	\$ 975
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>\$ 2,700</u>	<u>\$ 4,590</u>	<u>\$ 1,907</u>	<u>\$ 975</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	2,700	4,590	1,907	975
Total liabilities	<u>\$ 2,700</u>	<u>\$ 4,590</u>	<u>\$ 1,907</u>	<u>\$ 975</u>

<b>7471 - Victims of Domestic</b>	<b>7507 - State Remodeling</b>	<b>7521 - University Millage</b>	<b>7522 - University Mill- Non Levy</b>	<b>7523 - Tax Inc. Dist- University</b>	<b>7527 - State Equalization AV Tax</b>
\$ 825	\$ 17,591	\$ 7,733	\$ 83	\$ 962	\$ 51,552
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	379	101,099	-	1,243	671,604
<u>\$ 825</u>	<u>\$ 17,970</u>	<u>\$ 108,832</u>	<u>\$ 83</u>	<u>\$ 2,206</u>	<u>\$ 723,156</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
825	17,970	108,832	83	2,206	723,156
<u>\$ 825</u>	<u>\$ 17,970</u>	<u>\$ 108,832</u>	<u>\$ 83</u>	<u>\$ 2,206</u>	<u>\$ 723,156</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<u>7528 - State Equalization - Non Levy</u>	<u>7529 - Elementary Equal - AV Tax</u>	<u>7530 - Elementary Equal - Non</u>	<u>7531 - High School Equal - AV Tax</u>
<b>Assets</b>				
Cash and Investments	\$ 551	\$ 42,530	\$ 455	\$ 28,354
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	-	556,230	-	370,732
Advances to other funds				
Total assets	<u>\$ 551</u>	<u>\$ 598,760</u>	<u>\$ 455</u>	<u>\$ 399,085</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	551	598,760	455	399,085
Total liabilities	<u>\$ 551</u>	<u>\$ 598,760</u>	<u>\$ 455</u>	<u>\$ 399,085</u>

<b>7532 - High School Equal - Non Levy</b>	<b>7533 - Vo-Tech Millage - AV Tax</b>	<b>7534 Vo-Tech Millage-Non Levy</b>	<b>7551 - Montana Land Information</b>	<b>7553 - Death Certificates- DOL</b>	<b>7564 - Fire Forest</b>
\$ 303	\$ 1,933	20	\$ 1,647	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,142	-	-
-	-	-	-	-	-
-	25,281	-	-	-	266
-	-	-	-	-	-
<u>\$ 303</u>	<u>\$ 27,214</u>	<u>\$ 20</u>	<u>\$ 3,789</u>	<u>\$ -</u>	<u>\$ 266</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
303	27,214	20	3,789	-	266
<u>\$ 303</u>	<u>\$ 27,214</u>	<u>\$ 20</u>	<u>\$ 3,789</u>	<u>\$ -</u>	<u>\$ 266</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7701 - Great Falls Elementary</b>	<b>7702 - Great Falls High Schools</b>	<b>7703 - Cascade Elementary</b>	<b>7704 - Cascade High School</b>
<b>Assets</b>				
Cash and Investments	\$ 4,249,174	\$ 2,093,006	134,666	\$ 271,569
Restricted Cash	-	-	-	-
Holdings in external investment pool	1,110,140	557,767	258,315	339,605
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	2,416,604	1,212,022	33,201	31,278
Advances to other funds				
Total assets	<u>\$ 7,775,918</u>	<u>\$ 3,862,795</u>	<u>\$ 426,182</u>	<u>\$ 642,452</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	1,688,884	848,544	-	-
Due to other governments	6,087,034	3,014,251	426,182	642,452
Total liabilities	<u>\$ 7,775,918</u>	<u>\$ 3,862,795</u>	<u>\$ 426,182</u>	<u>\$ 642,452</u>

<b>7705 - Centerville Elementary</b>	<b>7706 - Centerville High School</b>	<b>7729 - Belt Elementary School</b>	<b>7730 - Belt High School</b>	<b>7755 - Sun River Elementary</b>	<b>7756 - Sun River Valley High School</b>
\$ 201,666	\$ 219,827	\$ 376,769	\$ 397,413	\$ 193,793	\$ 207,414
-	-	-	-	-	-
315,910	344,355	590,236	622,421	318,309	310,223
-	-	-	-	-	-
-	-	-	-	-	-
60,651	34,960	38,926	30,072	47,588	51,612
<u>\$ 578,227</u>	<u>\$ 599,142</u>	<u>\$ 1,005,931</u>	<u>\$ 1,049,906</u>	<u>\$ 559,690</u>	<u>\$ 569,249</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
578,227	599,142	1,005,931	1,049,906	559,690	569,249
<u>\$ 578,227</u>	<u>\$ 599,142</u>	<u>\$ 1,005,931</u>	<u>\$ 1,049,906</u>	<u>\$ 559,690</u>	<u>\$ 569,249</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<u>7774 - Vaughn Elementary</u>	<u>7785 - Ulm Elementary</u>	<u>7820 - High School Transportation</u>	<u>7830 - High School Retirement</u>
<b>Assets</b>				
Cash and Investments	\$ 154,561	\$ 129,213	\$ 22,145	\$ 8,355
Restricted Cash	-	-	-	-
Holdings in external investment pool	238,660	202,493	34,684	13,085
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	29,825	7,416	58,246	264,289
Advances to other funds				
Total assets	<u>\$ 423,046</u>	<u>\$ 339,122</u>	<u>\$ 115,075</u>	<u>\$ 285,729</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	423,046	339,122	115,075	285,729
Total liabilities	<u>\$ 423,046</u>	<u>\$ 339,122</u>	<u>\$ 115,075</u>	<u>\$ 285,729</u>

<b>7840 - Elementary Retirement</b>	<b>7846 - Airport TID City of GF</b>	<b>7847 - Swimming Pool Debt Svc.</b>	<b>7848 - Soccer Mill Levy</b>	<b>7849 - Per Med Levy Gr Falls</b>	<b>7850 - City of Great Falls</b>
\$ 16,281	\$ 367	\$ 2	\$ 1,585	\$ 25,163	\$ 287,562
-	-	-	-	-	-
25,500	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
511,630	610	2,593	25,568	390,906	2,701,813
<u>\$ 553,411</u>	<u>\$ 977</u>	<u>\$ 2,595</u>	<u>\$ 27,153</u>	<u>\$ 416,069</u>	<u>\$ 2,989,374</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
553,411	977	2,595	27,153	416,069	2,989,374
<u>\$ 553,411</u>	<u>\$ 977</u>	<u>\$ 2,595</u>	<u>\$ 27,153</u>	<u>\$ 416,069</u>	<u>\$ 2,989,374</u>

**Cascade County  
Combining Balance Sheets  
Agency Funds  
June 30, 2018**

	<b>7851 - G.F. City Fire Balances</b>	<b>7859 - Per Med Levy Belt</b>	<b>7860 - Town of Belt</b>	<b>7869 - Per Med Levy Cascade</b>
<b>Assets</b>				
Cash and Investments	\$ 745	\$ 31	\$ 1,712	\$ -
Restricted Cash	-	-	-	-
Holdings in external investment pool	-	-	-	-
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Taxes/assessments receivable	16,535	184	12,209	118
Advances to other funds				
Total assets	<u>\$ 17,280</u>	<u>\$ 215</u>	<u>\$ 13,922</u>	<u>\$ 118</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	17,280	215	13,922	118
Total liabilities	<u>\$ 17,280</u>	<u>\$ 215</u>	<u>\$ 13,922</u>	<u>\$ 118</u>

<b>7870 - Town of Cascade</b>	<b>7880 -Town of Neihart</b>	<b>7910 - Payroll Clearing Account</b>	<b>7950 Entitlement Levy Clearing</b>	<b>7960 - Jury Fund</b>	<b>Total Agency Funds</b>
\$ 9,416	\$ 264	\$ 16,113		\$ 12,966	\$ 16,424,501
-	-				\$ 43,657
-	-				\$ 12,535,999
-	-				\$ 6,272
-	-			5,417	\$ 5,417
6,795	3,613		18,851		\$ 10,380,843
					\$ 2,537,428
<u>\$ 16,211</u>	<u>\$ 3,876</u>	<u>\$ 16,113</u>	<u>\$ 18,851</u>	<u>\$ 18,383</u>	<u>\$ 41,934,117</u>
\$ -	\$ -	16,113			\$ 1,085,704
-	-				\$ -
-	-				\$ 2,537,428
16,211	3,876		18,851	18,383	\$ 38,310,986
<u>\$ 16,211</u>	<u>\$ 3,876</u>	<u>\$ 16,113</u>	<u>\$ 16,113</u>	<u>\$ 18,383</u>	<u>\$ 41,934,117</u>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**June 30, 2018**

**7102 - Sheriff Evidence Fund**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ 52,295	\$ 3,988	\$ -	\$ 56,283
Total assets	<u>\$ 52,295</u>	<u>\$ 3,988</u>	<u>\$ -</u>	<u>\$ 56,283</u>
<b>Liabilities</b>				
Other liabilities	\$ 52,295	\$ 3,988	\$ -	\$ 56,283
Total Liabilities	<u>\$ 52,295</u>	<u>\$ 3,988</u>	<u>\$ -</u>	<u>\$ 56,283</u>

**7103 - Sheriff Commissary Fund**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ 11,035	\$ 29,005	\$ 18,088	\$ 21,952
Total assets	<u>\$ 11,035</u>	<u>\$ 29,005</u>	<u>\$ 18,088</u>	<u>\$ 21,952</u>
<b>Liabilities</b>				
Other liabilities	\$ 11,035	\$ 29,005	\$ 18,088	\$ 21,952
Total Liabilities	<u>\$ 11,035</u>	<u>\$ 29,005</u>	<u>\$ 18,088</u>	<u>\$ 21,952</u>

**7105 - Sheriff Civil**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ 5,825	\$ 17,568	\$ 18,987	\$ 4,406
Total assets	<u>\$ 5,825</u>	<u>\$ 17,568</u>	<u>\$ 18,987</u>	<u>\$ 4,406</u>
<b>Liabilities</b>				
Other liabilities	\$ 5,825	\$ 17,568	\$ 18,987	\$ 4,406
Total Liabilities	<u>\$ 5,825</u>	<u>\$ 17,568</u>	<u>\$ 18,987</u>	<u>\$ 4,406</u>

**7120 - Treasurer's Clearing Fund**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ 1,120,168	\$ 137,818,907	\$ 137,577,513	\$ 1,361,562
Other receivable	\$ -			\$ -
Taxes/assessments receivable	\$ -			\$ -
Total assets	<u>\$ 1,120,168</u>	<u>\$ 137,818,907</u>	<u>\$ 137,577,513</u>	<u>\$ 1,361,562</u>
<b>Liabilities</b>				
Accounts payable	\$ 381,934	\$ 741,033	\$ 183,274	\$ 939,693
Due to other governments	\$ 738,234	\$ 137,519,422	\$ 137,835,788	\$ 421,869
Total Liabilities	<u>\$ 1,120,168</u>	<u>\$ 138,260,455</u>	<u>\$ 138,019,062</u>	<u>\$ 1,361,562</u>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**June 30, 2018**

**7130 - Protested Taxes**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 291,637	\$ 8,188,452	\$ 2,905,793	\$ 5,574,296
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Accounts receivable	\$ 4,130	\$ -	\$ -	\$ 4,130
Other accounts receivable	\$ -	\$ -	\$ -	\$ -
Total assets	<u>\$ 295,767</u>	<u>\$ 8,188,452</u>	<u>\$ 2,905,793</u>	<u>\$ 5,578,426</u>

<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 148,817	\$ 148,817	\$ -
Advance to Funds			\$ 2,537,428	\$ (2,537,428)
Due to other funds	\$ 295,767	\$ 8,188,452	\$ 368,365	\$ 8,115,854
Total Liabilities	<u>\$ 295,767</u>	<u>\$ 8,188,452</u>	<u>\$ 368,365</u>	<u>\$ 5,578,426</u>

**7131 - Protested Taxes Interest**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 27,300	\$ 46,860	\$ 7,143	\$ 67,017
Holdings in external investment pool		\$ -		\$ -
Total assets	<u>\$ 27,300</u>	<u>\$ 46,860</u>	<u>\$ 7,143</u>	<u>\$ 67,017</u>

<b>Liabilities</b>				
Accounts Payable	\$ 27,300	\$ 49,128	\$ 9,411	\$ 67,017
Total Liabilities	<u>\$ 27,300</u>	<u>\$ 49,128</u>	<u>\$ 9,411</u>	<u>\$ 67,017</u>

**7140 - Public Administrator**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 112,268	\$ 156,780	\$ 153,903	\$ 115,145
Total assets	<u>\$ 112,268</u>	<u>\$ 156,780</u>	<u>\$ 153,903</u>	<u>\$ 115,145</u>

<b>Liabilities</b>				
Accounts payable	\$ 112,268	\$ 425,130	\$ 422,253	\$ 115,145
Total Liabilities	<u>\$ 112,268</u>	<u>\$ 425,130</u>	<u>\$ 422,253</u>	<u>\$ 115,145</u>

**7150 - Redemptions**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 29,177	\$ 549,809	\$ 551,966	\$ 27,020
Total assets	<u>\$ 29,177</u>	<u>\$ 549,809</u>	<u>\$ 551,966</u>	<u>\$ 27,020</u>

<b>Liabilities</b>				
Accounts payable	\$ 29,177	\$ 707,187	\$ 709,344	\$ 27,020
Total Liabilities	<u>\$ 29,177</u>	<u>\$ 707,187</u>	<u>\$ 709,344</u>	<u>\$ 27,020</u>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
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**7160 - Clerk of District Court**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 92,438	\$ 454,466	\$ 489,356	\$ 57,548
Total assets	<u>\$ 92,438</u>	<u>\$ 454,466</u>	<u>\$ 489,356</u>	<u>\$ 57,548</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Other liabilities	\$ 92,438	\$ 472,369	\$ 507,259	\$ 57,548
Total Liabilities	<u>\$ 92,438</u>	<u>\$ 472,369</u>	<u>\$ 507,259</u>	<u>\$ 57,548</u>

**7165 - Justice Court**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 16,937	\$ 122,037	\$ 68,957	\$ 70,017
Total assets	<u>\$ 16,937</u>	<u>\$ 122,037</u>	<u>\$ 68,957</u>	<u>\$ 70,017</u>
<b>Liabilities</b>				
Other liabilities	\$ 16,937	\$ 122,037	\$ 68,957	\$ 70,017
Total Liabilities	<u>\$ 16,937</u>	<u>\$ 122,037</u>	<u>\$ 68,957</u>	<u>\$ 70,017</u>

**7170 - Partial Tax Payments**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 13,931	\$ 5,996	\$ 8,753	\$ 11,174
Total assets	<u>\$ 13,931</u>	<u>\$ 5,996</u>	<u>\$ 8,753</u>	<u>\$ 11,174</u>
<b>Liabilities</b>				
Other liabilities	\$ 13,931	\$ 5,996	\$ 8,753	\$ 11,174
Total Liabilities	<u>\$ 13,931</u>	<u>\$ 5,996</u>	<u>\$ 8,753</u>	<u>\$ 11,174</u>

**7195 - Clerk & Recorder Surplus Proceed**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 210,948	\$ 56,119	\$ 213,424	\$ 53,643
Total assets	<u>\$ 210,948</u>	<u>\$ 56,119</u>	<u>\$ 213,424</u>	<u>\$ 53,643</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 213,424	\$ 213,424	\$ -
Other liabilities	\$ 210,948	\$ 56,119	\$ 213,424	\$ 53,643
Total Liabilities	<u>\$ 210,948</u>	<u>\$ 269,543</u>	<u>\$ 426,848</u>	<u>\$ 53,643</u>

**Cascade County**  
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**7220 - Black Eagle Sewer #24**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ 5,621	\$ 194,658	\$ 199,707	\$ 572
Taxes/assessments receivable	\$ 13,899	\$ 192,404	\$ 193,601	\$ 12,702
Total assets	<u>\$ 19,520</u>	<u>\$ 387,062</u>	<u>\$ 393,308</u>	<u>\$ 13,274</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 199,707	\$ 199,707	\$ -
Due to other governments	\$ 19,519	\$ 207,361	\$ 213,606	\$ 13,274
Total Liabilities	<u>\$ 19,519</u>	<u>\$ 207,361</u>	<u>\$ 213,606</u>	<u>\$ 13,274</u>

**7221 - Black Eagle Water**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ -	\$ 5,908	\$ 5,908	\$ -
Taxes/assessments receivable	\$ 1,714	\$ 6,600	\$ 5,427	\$ 2,887
Total assets	<u>\$ 1,714</u>	<u>\$ 12,508</u>	<u>\$ 11,335</u>	<u>\$ 2,887</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 5,473	\$ 5,473	\$ -
Due to other governments	\$ 1,714	\$ 8,795	\$ 7,622	\$ 2,887
Total Liabilities	<u>\$ 1,714</u>	<u>\$ 14,268</u>	<u>\$ 13,095</u>	<u>\$ 2,887</u>

**7230 - Fort Shaw Irrigation**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ 110,040	\$ 291,018	\$ 302,004	\$ 99,054
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 8,960	\$ 300,798	\$ 289,104	\$ 20,654
Total assets	<u>\$ 119,000</u>	<u>\$ 591,816</u>	<u>\$ 591,108</u>	<u>\$ 119,708</u>
<b>Liabilities</b>				
Due to other governments	\$ 119,001	\$ 311,672	\$ 310,965	\$ 119,708
Total Liabilities	<u>\$ 119,001</u>	<u>\$ 311,672</u>	<u>\$ 310,965</u>	<u>\$ 119,708</u>

**7240 - Greenfield Irrigation**

<b>Assets</b>	<b><u>Balance 7/1/2017</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance 6/30/18</u></b>
Cash and Investments	\$ 9,579	\$ 366,271	\$ 368,279	\$ 7,571
Taxes/assessments receivable	\$ 10,474	\$ 371,200	\$ 365,051	\$ 16,623
Total assets	<u>\$ 20,053</u>	<u>\$ 737,471</u>	<u>\$ 733,330</u>	<u>\$ 24,194</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 374,845	\$ 374,845	\$ -
Due to other governments	\$ 20,053	\$ 382,895	\$ 378,754	\$ 24,194
Total Liabilities	<u>\$ 20,053</u>	<u>\$ 757,740</u>	<u>\$ 753,599</u>	<u>\$ 24,194</u>

**Cascade County**  
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**7250 - W GtFalls Flood control**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 22,603	\$ 300	\$ 28	\$ 22,875
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Total assets	<u>\$ 22,603</u>	<u>\$ 300</u>	<u>\$ 28</u>	<u>\$ 22,875</u>
<b>Liabilities</b>				
Due to other governments	\$ 22,603	\$ 300	\$ 28	\$ 22,875
Total Liabilities	<u>\$ 22,603</u>	<u>\$ 300</u>	<u>\$ 28</u>	<u>\$ 22,875</u>

**7252 - WGF Flood - Maintenance**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 220,780	\$ 109,688	\$ 50,763	\$ 279,705
Restricted Cash	\$ 32,269	\$ 11,428	\$ 40	\$ 43,657
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 2,406	\$ 105,092	\$ 105,061	\$ 2,437
Total assets	<u>\$ 255,455</u>	<u>\$ 226,208</u>	<u>\$ 155,864</u>	<u>\$ 325,799</u>
<b>Liabilities</b>				
Due to other governments	\$ 255,454	\$ 112,553	\$ 42,208	\$ 325,799
Total Liabilities	<u>\$ 255,454</u>	<u>\$ 112,553</u>	<u>\$ 42,208</u>	<u>\$ 325,799</u>

**7260 - Vaughn Dike**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 23,941	\$ 2,958	\$ 648	\$ 26,251
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 420	\$ 2,560	\$ 2,545	\$ 435
Total assets	<u>\$ 24,361</u>	<u>\$ 5,518</u>	<u>\$ 3,193</u>	<u>\$ 26,686</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 617	\$ 617	\$ -
Due to other governments	\$ 24,361	\$ 3,392	\$ 1,067	\$ 26,686
Total Liabilities	<u>\$ 24,361</u>	<u>\$ 4,009</u>	<u>\$ 1,684</u>	<u>\$ 26,686</u>

**7270 - Tax Increment District**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 1,704	\$ -	\$ -	\$ 1,704
Total assets	<u>\$ 1,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,704</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,704	\$ 1,704	\$ 1,704	\$ 1,704
Total Liabilities	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ 1,704</u>

**Cascade County**  
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**7271 - Malting Plant TID**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 360	\$ 315,760	\$ 267,835	\$ 48,285
Taxes/assessments receivable	\$ 41,783	\$ 272,364	\$ 314,147	\$ -
<b>Total assets</b>	<b>\$ 42,143</b>	<b>\$ 588,124</b>	<b>\$ 581,982</b>	<b>\$ 48,285</b>
<b>Liabilities</b>				
Due to other governments	\$ 42,143	\$ 315,760	\$ 309,618	\$ 48,285
<b>Total Liabilities</b>	<b>\$ 42,143</b>	<b>\$ 315,760</b>	<b>\$ 309,618</b>	<b>\$ 48,285</b>

**7272 - West Bank TID**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ -	\$ 465,206	\$ 464,580	\$ 626
Other accounts receivable				\$ -
Taxes/assessments receivable	\$ 3	\$ 481,304	\$ 475,619	\$ 5,688
<b>Total assets</b>	<b>\$ 3</b>	<b>\$ 946,510</b>	<b>\$ 940,199</b>	<b>\$ 6,314</b>
<b>Liabilities</b>				
Due to other funds	\$ 5,809	\$ -	\$ 5,809	\$ -
Due to other governments	\$ (5,806)	\$ 470,894	\$ 458,774	\$ 6,314
<b>Total Liabilities</b>	<b>\$ 3</b>	<b>\$ 470,894</b>	<b>\$ 464,583</b>	<b>\$ 6,314</b>

**7273 - New Downtown TID**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 46,275	\$ 202,931	\$ 208,122	\$ 41,084
Taxes/assessments receivable	\$ 26,143	\$ 231,808	\$ 212,661	\$ 45,290
<b>Total assets</b>	<b>\$ 72,418</b>	<b>\$ 434,739</b>	<b>\$ 420,783</b>	<b>\$ 86,374</b>
<b>Liabilities</b>				
Due to other governments	\$ 72,418	\$ 248,220	\$ 234,264	\$ 86,374
<b>Total Liabilities</b>	<b>\$ 72,418</b>	<b>\$ 248,220</b>	<b>\$ 234,264</b>	<b>\$ 86,374</b>

**7274 - East Industrial Park**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 86	\$ 211,857	\$ 188,581	\$ 23,362
Taxes/assessments receivable	\$ 23,794	\$ 263,584	\$ 211,812	\$ 75,566
<b>Total assets</b>	<b>\$ 23,880</b>	<b>\$ 475,441</b>	<b>\$ 400,393</b>	<b>\$ 98,928</b>
<b>Liabilities</b>				
Due to other governments	\$ 23,880	\$ 287,423	\$ 212,375	\$ 98,928
<b>Total Liabilities</b>	<b>\$ 23,880</b>	<b>\$ 287,423</b>	<b>\$ 212,375</b>	<b>\$ 98,928</b>

**Cascade County**  
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**7280 - Belt Fire District #18**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 50,644	\$ 84,387	\$ 100,004	\$ 35,027
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 1,488	\$ 87,771	\$ 85,982	\$ 3,277
<b>Total assets</b>	<b>\$ 52,132</b>	<b>\$ 172,158</b>	<b>\$ 185,986</b>	<b>\$ 38,304</b>
<b>Liabilities</b>				
Due to other governments	\$ 52,132	\$ 87,664	\$ 101,492	\$ 38,304
<b>Total Liabilities</b>	<b>\$ 52,132</b>	<b>\$ 87,664</b>	<b>\$ 101,492</b>	<b>\$ 38,304</b>

**7295 - Sun Prairie Water Distr.**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 4,454	\$ 59	\$ 5	\$ 4,508
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
<b>Total assets</b>	<b>\$ 4,454</b>	<b>\$ 59</b>	<b>\$ 5</b>	<b>\$ 4,508</b>
<b>Liabilities</b>				
Due to other governments	\$ 4,454	\$ 59	\$ 5	\$ 4,508
<b>Total Liabilities</b>	<b>\$ 4,454</b>	<b>\$ 59</b>	<b>\$ 5</b>	<b>\$ 4,508</b>

**7300 - Sun River Cemetery**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 6,288	\$ 12,605	\$ 15,545	\$ 3,348
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 652	\$ 10,550	\$ 10,417	\$ 784
<b>Total assets</b>	<b>\$ 6,941</b>	<b>\$ 23,155</b>	<b>\$ 25,962</b>	<b>\$ 4,134</b>
<b>Liabilities</b>				
Due to other governments	\$ 6,941	\$ 24,591	\$ 27,398	\$ 4,134
<b>Total Liabilities</b>	<b>\$ 6,941</b>	<b>\$ 24,591</b>	<b>\$ 27,398</b>	<b>\$ 4,134</b>

**7310 - Black Eagle Fire Dist. #1**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 256,812	\$ 61,849	\$ 35,954	\$ 282,707
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 1,927	\$ 56,262	\$ 56,285	\$ 1,904
<b>Total assets</b>	<b>\$ 258,739</b>	<b>\$ 118,111</b>	<b>\$ 92,239</b>	<b>\$ 284,611</b>
<b>Liabilities</b>				
Due to other governments	\$ 258,739	\$ 121,941	\$ 96,069	\$ 284,611
<b>Total Liabilities</b>	<b>\$ 258,739</b>	<b>\$ 121,941</b>	<b>\$ 96,069</b>	<b>\$ 284,611</b>

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**7320 - Black Eagle Sewer Oper.**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 113	\$ 11,833	\$ 11,924	\$ 22
Taxes/assessments receivable	\$ 368	\$ 11,935	\$ 11,812	\$ 491
Total assets	<u>\$ 481</u>	<u>\$ 23,768</u>	<u>\$ 23,736</u>	<u>\$ 513</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 11,924	\$ 11,924	\$ -
Due to other governments	\$ 481	\$ 12,324	\$ 12,292	\$ 513
Total Liabilities	<u>\$ 481</u>	<u>\$ 24,248</u>	<u>\$ 24,216</u>	<u>\$ 513</u>

**7330 - Simms Sewer**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 1,169	\$ 57,961	\$ 59,130	\$ 0
Taxes/assessments receivable	\$ 2,664	\$ 58,192	\$ 57,699	\$ 3,157
Total assets	<u>\$ 3,833</u>	<u>\$ 116,153</u>	<u>\$ 116,829</u>	<u>\$ 3,157</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 59,130	\$ 59,130	\$ -
Due to other governments	\$ 3,833	\$ 61,118	\$ 61,794	\$ 3,157
Total Liabilities	<u>\$ 3,833</u>	<u>\$ 120,248</u>	<u>\$ 120,924</u>	<u>\$ 3,157</u>

**7340 - Conservation District**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 1,388	\$ 148,629	\$ 149,218	\$ 799
Taxes/assessments receivable	\$ 5,284	\$ 148,454	\$ 148,619	\$ 5,119
Total assets	<u>\$ 6,672</u>	<u>\$ 297,083</u>	<u>\$ 297,837</u>	<u>\$ 5,918</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 149,208	\$ 149,208	\$ -
Due to other governments	\$ 6,672	\$ 153,748	\$ 154,502	\$ 5,918
Total Liabilities	<u>\$ 6,672</u>	<u>\$ 302,956</u>	<u>\$ 303,710</u>	<u>\$ 5,918</u>

**7349 - Per Med Levy Transit**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 13,202	\$ 80,437	\$ 90,981	\$ 2,658
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 3,121	\$ 103,256	\$ 92,053	\$ 14,324
Total assets	<u>\$ 16,323</u>	<u>\$ 183,692</u>	<u>\$ 183,033</u>	<u>\$ 16,982</u>
<b>Liabilities</b>				
Due to other governments	\$ 16,323	\$ 94,760	\$ 94,101	\$ 16,982
Total Liabilities	<u>\$ 16,323</u>	<u>\$ 94,760</u>	<u>\$ 94,101</u>	<u>\$ 16,982</u>

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**7350 - Transit**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 4,789,306	\$ 4,127,254	\$ 3,672,791	\$ 5,243,769
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 47,571	\$ 1,932,015	\$ 1,717,953	\$ 261,633
<b>Total assets</b>	<b>\$ 4,836,877</b>	<b>\$ 6,059,269</b>	<b>\$ 5,390,744</b>	<b>\$ 5,505,402</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 4,836,877	\$ 4,388,913	\$ 3,720,388	\$ 5,505,402
<b>Total Liabilities</b>	<b>\$ 4,836,877</b>	<b>\$ 4,388,913</b>	<b>\$ 3,720,388</b>	<b>\$ 5,505,402</b>

**7360 - Northcentral Learning Re**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 237,827	\$ 797,308	\$ 866,420	\$ 168,715
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
<b>Total assets</b>	<b>\$ 237,827</b>	<b>\$ 797,308</b>	<b>\$ 866,420</b>	<b>\$ 168,715</b>
<b>Liabilities</b>				
Due to other governments	\$ 237,827	\$ 797,308	\$ 866,420	\$ 168,715
<b>Total Liabilities</b>	<b>\$ 237,827</b>	<b>\$ 797,308</b>	<b>\$ 866,420</b>	<b>\$ 168,715</b>

**7361 - Upper/Lower River Road**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 212	\$ -	\$ -	\$ 212
<b>Total assets</b>	<b>\$ 212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 212</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 211	\$ 211	\$ -
Due to other governments	\$ 212	\$ 212	\$ 212	\$ 212
<b>Total Liabilities</b>	<b>\$ 212</b>	<b>\$ 423</b>	<b>\$ 423</b>	<b>\$ 212</b>

**7364 - Search and Rescue**

<b>Assets</b>	<b>Balance 7/1/2018</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 611	\$ 46,335	\$ 46,533	\$ 413
Taxes/assessments receivable	\$ 1,445	\$ 53,334	\$ 49,788	\$ 4,991
<b>Total assets</b>	<b>\$ 2,056</b>	<b>\$ 99,669</b>	<b>\$ 96,321</b>	<b>\$ 5,404</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 46,530	\$ 46,530	\$ -
Due to other governments	\$ 2,056	\$ 51,326	\$ 47,978	\$ 5,404
<b>Total Liabilities</b>	<b>\$ 2,056</b>	<b>\$ 97,856</b>	<b>\$ 94,508</b>	<b>\$ 5,404</b>

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**7372 - Gore Hill Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 215	\$ 182,674	\$ 182,853	\$ 36
Taxes/assessments receivable	\$ 3,547	\$ 182,707	\$ 181,894	\$ 4,361
Total assets	<u>\$ 3,762</u>	<u>\$ 365,381</u>	<u>\$ 364,747</u>	<u>\$ 4,396</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 182,853	\$ 182,853	\$ -
Due to other governments	\$ 3,762	\$ 187,035	\$ 186,401	\$ 4,396
Total Liabilities	<u>\$ 3,762</u>	<u>\$ 369,888</u>	<u>\$ 369,254</u>	<u>\$ 4,396</u>

**7373 - Sand Coulee Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 2,585	\$ 91,018	\$ 93,565	\$ 39
Taxes/assessments receivable	\$ 23,835	\$ 92,775	\$ 90,038	\$ 26,573
Total assets	<u>\$ 26,420</u>	<u>\$ 183,793</u>	<u>\$ 183,602</u>	<u>\$ 26,611</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 93,490	\$ 93,490	\$ -
Due to other governments	\$ 26,420	\$ 117,591	\$ 117,400	\$ 26,611
Total Liabilities	<u>\$ 26,420</u>	<u>\$ 211,081</u>	<u>\$ 210,890</u>	<u>\$ 26,611</u>

**7374 - Simms Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 393	\$ 15,332	\$ 15,648	\$ 76
Taxes/assessments receivable	\$ 3,000	\$ 15,600	\$ 15,263	\$ 3,338
Total assets	<u>\$ 3,393</u>	<u>\$ 30,932</u>	<u>\$ 30,911</u>	<u>\$ 3,414</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 15,648	\$ 15,648	\$ -
Due to other governments	\$ 3,393	\$ 18,669	\$ 18,648	\$ 3,414
Total Liabilities	<u>\$ 3,393</u>	<u>\$ 18,669</u>	<u>\$ 18,648</u>	<u>\$ 3,414</u>

**7375 - Stockett Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ -	\$ 184	\$ 184	\$ 0
Taxes/assessments receivable	\$ 5,130	\$ -	\$ 135	\$ 4,995
Total assets	<u>\$ 5,130</u>	<u>\$ 184</u>	<u>\$ 319</u>	<u>\$ 4,995</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 184	\$ 184	\$ -
Due to other governments	\$ 5,130	\$ 5,179	\$ 5,314	\$ 4,995
Total Liabilities	<u>\$ 5,130</u>	<u>\$ 5,363</u>	<u>\$ 5,498</u>	<u>\$ 4,995</u>

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**7376 - Ulm Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 2,135	\$ 60,105	\$ 61,160	\$ 1,080
Taxes/assessments receivable	\$ 10,900	\$ 60,000	\$ 59,438	\$ 11,463
Total assets	<u>\$ 13,035</u>	<u>\$ 120,105</u>	<u>\$ 120,598</u>	<u>\$ 12,542</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 61,035	\$ 61,035	\$ -
Due to other governments	\$ 13,035	\$ 71,567	\$ 72,060	\$ 12,542
Total Liabilities	<u>\$ 13,035</u>	<u>\$ 132,603</u>	<u>\$ 133,095</u>	<u>\$ 12,542</u>

**7377 - Vaughn Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 6,232	\$ 130,349	\$ 136,203	\$ 379
Taxes/assessments receivable	\$ 56,775	\$ 133,575	\$ 129,300	\$ 61,050
Total assets	<u>\$ 63,007</u>	<u>\$ 263,924</u>	<u>\$ 265,503</u>	<u>\$ 61,429</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 13,620,277	\$ 13,620,277	\$ -
Due to other governments	\$ 63,007	\$ 191,399	\$ 192,978	\$ 61,429
Total Liabilities	<u>\$ 63,007</u>	<u>\$ 13,811,676</u>	<u>\$ 13,813,255</u>	<u>\$ 61,429</u>

**7378 - Fort Shaw Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 773	\$ 18,224	\$ 18,960	\$ 38
Taxes/assessments receivable	\$ 4,980	\$ 18,225	\$ 18,075	\$ 5,130
Total assets	<u>\$ 5,753</u>	<u>\$ 36,449</u>	<u>\$ 37,035</u>	<u>\$ 5,168</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 18,960	\$ 18,960	\$ -
Due to other governments	\$ 5,753	\$ 23,354	\$ 23,940	\$ 5,168
Total Liabilities	<u>\$ 5,753</u>	<u>\$ 23,354</u>	<u>\$ 23,940</u>	<u>\$ 5,168</u>

**7379 - Monarch Rural Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 330	\$ 26,807	\$ 27,067	\$ 70
Taxes/assessments receivable	\$ 1,430	\$ 27,170	\$ 26,715	\$ 1,885
Total assets	<u>\$ 1,760</u>	<u>\$ 53,977</u>	<u>\$ 53,782</u>	<u>\$ 1,955</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 27,067	\$ 27,067	\$ -
Due to other governments	\$ 1,760	\$ 28,692	\$ 28,497	\$ 1,955
Total Liabilities	<u>\$ 1,760</u>	<u>\$ 55,759</u>	<u>\$ 55,564</u>	<u>\$ 1,955</u>

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**7380 - Black Eagle Rural Fire**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 1,900	\$ 159,822	\$ 161,212	\$ 509
Taxes/assessments receivable	\$ 32,120	\$ 161,700	\$ 158,395	\$ 35,425
Total assets	<u>\$ 34,020</u>	<u>\$ 321,522</u>	<u>\$ 319,607</u>	<u>\$ 35,934</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 161,062	\$ 161,062	\$ -
Due to other governments	\$ 34,020	\$ 195,247	\$ 193,332	\$ 35,934
Total Liabilities	<u>\$ 34,020</u>	<u>\$ 356,309</u>	<u>\$ 354,395</u>	<u>\$ 35,934</u>

**7381 - Dearborn Fire District**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 387	\$ 114,586	\$ 114,683	\$ 290
Taxes/assessments receivable	\$ 3,960	\$ 84,765	\$ 83,678	\$ 5,048
Total assets	<u>\$ 4,347</u>	<u>\$ 199,351</u>	<u>\$ 198,360</u>	<u>\$ 5,337</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 114,683	\$ 114,683	\$ -
Due to other governments	\$ 4,347	\$ 119,633	\$ 118,643	\$ 5,337
Total Liabilities	<u>\$ 4,347</u>	<u>\$ 234,316</u>	<u>\$ 233,326</u>	<u>\$ 5,337</u>

**7382 - Cascade Fire**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 367	\$ 20,266	\$ 20,562	\$ 72
Taxes/assessments receivable	\$ 810	\$ 20,160	\$ 20,183	\$ 788
Total assets	<u>\$ 1,177</u>	<u>\$ 40,426</u>	<u>\$ 40,744</u>	<u>\$ 859</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 20,562	\$ 20,562	\$ -
Due to other governments	\$ 1,177	\$ 21,054	\$ 21,372	\$ 859
Total Liabilities	<u>\$ 1,177</u>	<u>\$ 21,054</u>	<u>\$ 21,372</u>	<u>\$ 859</u>

**7383 - Sun River Fire**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 687	\$ 29,670	\$ 30,282	\$ 75
Taxes/assessments receivable	\$ 6,000	\$ 29,775	\$ 29,813	\$ 5,963
Total assets	<u>\$ 6,687</u>	<u>\$ 59,445</u>	<u>\$ 60,094</u>	<u>\$ 6,038</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 30,282	\$ 30,282	\$ -
Due to other governments	\$ 6,687	\$ 35,632	\$ 36,282	\$ 6,038
Total Liabilities	<u>\$ 6,687</u>	<u>\$ 65,914</u>	<u>\$ 66,563</u>	<u>\$ 6,038</u>

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**7451 - J.P. Fines/Forfeitures 50%**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
<b>Assets</b>				
Cash and Investments	\$ 18,483	\$ 179,091	\$ 197,574	\$ 0.00
Total assets	<u>\$ 18,483</u>	<u>\$ 179,091</u>	<u>\$ 197,574</u>	<u>\$ 0.00</u>
<b>Liabilities</b>				
Due to other governments	\$ 18,483	\$ 179,091	\$ 197,574	\$ 0.00
Total Liabilities	<u>\$ 18,483</u>	<u>\$ 179,091</u>	<u>\$ 197,574</u>	<u>\$ 0.00</u>

**7458 - Court Information Technology**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
<b>Assets</b>				
Cash and Investments	\$ 8,125	\$ 79,664	\$ 86,353	\$ 1,435
Total assets	<u>\$ 8,125</u>	<u>\$ 79,664</u>	<u>\$ 86,353</u>	<u>\$ 1,435</u>
<b>Liabilities</b>				
Due to other governments	\$ 8,125	\$ 79,664	\$ 86,353	\$ 1,435
Total Liabilities	<u>\$ 8,125</u>	<u>\$ 79,664</u>	<u>\$ 86,353</u>	<u>\$ 1,435</u>

**7461 - Clerk of Court Fees (100%)**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/17</u>
<b>Assets</b>				
Cash and Investments	\$ 15,595	\$ 163,466	\$ 167,557	\$ 11,504
Total assets	<u>\$ 15,595</u>	<u>\$ 163,466</u>	<u>\$ 167,557</u>	<u>\$ 11,504</u>
<b>Liabilities</b>				
Due to other governments	\$ 15,595	\$ 163,466	\$ 167,557	\$ 11,504
Total Liabilities	<u>\$ 15,595</u>	<u>\$ 163,466</u>	<u>\$ 167,557</u>	<u>\$ 11,504</u>

**7462 - Petition for Adoption \$75**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
<b>Assets</b>				
Cash and Investments	\$ 150	\$ 4,950	\$ 4,425	\$ 675
Total assets	<u>\$ 150</u>	<u>\$ 4,950</u>	<u>\$ 4,425</u>	<u>\$ 675</u>
<b>Liabilities</b>				
Due to other governments	\$ 150	\$ 4,950	\$ 4,425	\$ 675
Total Liabilities	<u>\$ 150</u>	<u>\$ 4,950</u>	<u>\$ 4,425</u>	<u>\$ 675</u>

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**7463 - Actions or Proceedings**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 4,590	\$ 42,750	\$ 44,640	\$ 2,700
Total assets	<u>\$ 4,590</u>	<u>\$ 42,750</u>	<u>\$ 44,640</u>	<u>\$ 2,700</u>
<b>Liabilities</b>				
Due to other governments	\$ 4,590	\$ 42,750	\$ 44,640	\$ 2,700
Total Liabilities	<u>\$ 4,590</u>	<u>\$ 42,750</u>	<u>\$ 44,640</u>	<u>\$ 2,700</u>

**7464 - Dissolution of Marriage**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 4,080	\$ 45,900	\$ 45,390	\$ 4,590
Total assets	<u>\$ 4,080</u>	<u>\$ 45,900</u>	<u>\$ 45,390</u>	<u>\$ 4,590</u>
<b>Liabilities</b>				
Due to other governments	\$ 4,080	\$ 45,900	\$ 45,390	\$ 4,590
Total Liabilities	<u>\$ 4,080</u>	<u>\$ 45,900</u>	<u>\$ 45,390</u>	<u>\$ 4,590</u>

**7465 - Legal Separation, Petition**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ -	\$ 300	\$ 300	\$ -
Total assets	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 300	\$ 300	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>

**7466 - Fines, Assess, Pmt, Forfeit**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 2,196	\$ 16,933	\$ 17,222	\$ 1,907
Total assets	<u>\$ 2,196</u>	<u>\$ 16,933</u>	<u>\$ 17,222</u>	<u>\$ 1,907</u>
<b>Liabilities</b>				
Due to other governments	\$ 2,196	\$ 16,290	\$ 16,579	\$ 1,907
Total Liabilities	<u>\$ 2,196</u>	<u>\$ 16,290</u>	<u>\$ 16,579</u>	<u>\$ 1,907</u>

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**7467 - Mt Law Enforcement Acad**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
<b>Assets</b>				
Cash and Investments	\$ 4,584	\$ 41,186	\$ 45,770	\$ -
Total assets	<u>\$ 4,584</u>	<u>\$ 41,186</u>	<u>\$ 45,770</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to other governments	\$ 4,584	\$ 41,186	\$ 45,770	\$ -
Total Liabilities	<u>\$ 4,584</u>	<u>\$ 41,186</u>	<u>\$ 45,770</u>	<u>\$ -</u>

**7468 - Family Intervention**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
<b>Assets</b>				
Cash and Investments	\$ 1,157	\$ 7,371	\$ 7,553	\$ 975
Total assets	<u>\$ 1,157</u>	<u>\$ 7,371</u>	<u>\$ 7,553</u>	<u>\$ 975</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,157	\$ 7,371	\$ 7,553	\$ 975
Total Liabilities	<u>\$ 1,157</u>	<u>\$ 7,371</u>	<u>\$ 7,553</u>	<u>\$ 975</u>

**7471 - Victims of Domestic Viol**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
<b>Assets</b>				
Cash and Investments	\$ 1,320	\$ 9,930	\$ 10,425	\$ 825
Total assets	<u>\$ 1,320</u>	<u>\$ 9,930</u>	<u>\$ 10,425</u>	<u>\$ 825</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,320	\$ 9,930	\$ 10,425	\$ 825
Total Liabilities	<u>\$ 1,320</u>	<u>\$ 9,930</u>	<u>\$ 10,425</u>	<u>\$ 825</u>

**7507 - State Remodeling**

	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
<b>Assets</b>				
Cash and Investments	\$ 15,152	\$ 38,660	\$ 36,222	\$ 17,591
Taxes/assessments receivable	\$ 3,677	\$ 38,842	\$ 42,140	\$ 380
Total assets	<u>\$ 18,829</u>	<u>\$ 77,502</u>	<u>\$ 78,362</u>	<u>\$ 17,970</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 36,222	\$ 36,222	\$ -
Due to other governments	\$ 18,829	\$ 42,519	\$ 43,378	\$ 17,970
Total Liabilities	<u>\$ 18,829</u>	<u>\$ 42,519</u>	<u>\$ 43,378</u>	<u>\$ 17,970</u>

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**7521 - University Millage**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 12,067	\$ 916,555	\$ 920,889	\$ 7,733
Taxes/assessments receivable	\$ 29,018	\$ 1,064,546	\$ 992,465	\$ 101,099
Total assets	<u>\$ 41,085</u>	<u>\$ 1,981,101</u>	<u>\$ 1,913,354</u>	<u>\$ 108,832</u>
<b>Liabilities</b>				
Due to other governments	\$ 41,085	\$ 1,016,728	\$ 948,981	\$ 108,832
Total Liabilities	<u>\$ 41,085</u>	<u>\$ 1,016,728</u>	<u>\$ 948,981</u>	<u>\$ 108,832</u>

**7522 - University Mill- Non Levy**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 182	\$ 1,883	\$ 1,982	\$ 83
Total assets	<u>\$ 182</u>	<u>\$ 1,883</u>	<u>\$ 1,982</u>	<u>\$ 83</u>
<b>Liabilities</b>				
Due to other governments	\$ 182	\$ 1,883	\$ 1,982	\$ 83
Total Liabilities	<u>\$ 182</u>	<u>\$ 1,883</u>	<u>\$ 1,982</u>	<u>\$ 83</u>

**7523 - Tax Inc Dist - University**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 456	\$ 10,622	\$ 10,116	\$ 962
Taxes/assessments receivable	\$ 882	\$ 11,074	\$ 10,713	\$ 1,243
Total assets	<u>\$ 1,338</u>	<u>\$ 21,696</u>	<u>\$ 20,828</u>	<u>\$ 2,206</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,338	\$ 11,865	\$ 10,998	\$ 2,206
Total Liabilities	<u>\$ 1,338</u>	<u>\$ 11,865</u>	<u>\$ 10,998</u>	<u>\$ 2,206</u>

**7527 - State Equalization- AV Tax**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 80,446	\$ 6,110,320	\$ 6,139,214	\$ 51,553
Taxes/assessments receivable	\$ 191,059	\$ 7,096,935	\$ 6,616,391	\$ 671,603
Total assets	<u>\$ 271,505</u>	<u>\$ 13,207,255</u>	<u>\$ 12,755,604</u>	<u>\$ 723,156</u>
<b>Liabilities</b>				
Due to other governments	\$ 271,505	\$ 6,775,751	\$ 6,324,099	\$ 723,156
Total Liabilities	<u>\$ 271,505</u>	<u>\$ 6,775,751</u>	<u>\$ 6,324,099</u>	<u>\$ 723,156</u>

**Cascade County**  
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**7528 - State Equalization - Non Levy**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 1,213	\$ 12,542	\$ 13,203	\$ 551
Total assets	<u>\$ 1,213</u>	<u>\$ 12,542</u>	<u>\$ 13,203</u>	<u>\$ 551</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,213	\$ 12,542	\$ 13,203	\$ 551
Total Liabilities	<u>\$ 1,213</u>	<u>\$ 12,542</u>	<u>\$ 13,203</u>	<u>\$ 551</u>

**7529 - Elementary Equal - AV Tax**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 66,367	\$ 5,036,710	\$ 5,060,547	\$ 42,530
Taxes/assessments receivable	\$ 159,781	\$ 5,854,969	\$ 5,458,520	\$ 556,230
Total assets	<u>\$ 226,148</u>	<u>\$ 10,891,680</u>	<u>\$ 10,519,068</u>	<u>\$ 598,760</u>
<b>Liabilities</b>				
Due to other governments	\$ 226,148	\$ 5,587,847	\$ 5,215,235	\$ 598,760
Total Liabilities	<u>\$ 226,148</u>	<u>\$ 5,587,847</u>	<u>\$ 5,215,235</u>	<u>\$ 598,760</u>

**7530 - Elementary Equal- Non Levy**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/16</b>
Cash and Investments	\$ 1,000	\$ 18,950	\$ 19,496	\$ 455
Total assets	<u>\$ 1,000</u>	<u>\$ 18,950</u>	<u>\$ 19,496</u>	<u>\$ 455</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,000	\$ 19,696	\$ 20,242	\$ 455
Total Liabilities	<u>\$ 1,000</u>	<u>\$ 19,696</u>	<u>\$ 20,242</u>	<u>\$ 455</u>

**7531 - High School Equal- AV Tax**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 44,245	\$ 3,363,546	\$ 3,379,438	\$ 28,354
Taxes/assessments receivable	\$ 106,433	\$ 3,903,316	\$ 3,639,017	\$ 370,732
Total assets	<u>\$ 150,678</u>	<u>\$ 7,266,862</u>	<u>\$ 7,018,455</u>	<u>\$ 399,085</u>
<b>Liabilities</b>				
Due to other governments	\$ 150,678	\$ 3,730,882	\$ 3,482,475	\$ 399,085
Total Liabilities	<u>\$ 150,678</u>	<u>\$ 3,730,882</u>	<u>\$ 3,482,475</u>	<u>\$ 399,085</u>

**Cascade County**  
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**7532 - High School Equal - Non Levy**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 667	\$ 6,898	\$ 7,262	\$ 303
Total assets	<u>\$ 667</u>	<u>\$ 6,898</u>	<u>\$ 7,262</u>	<u>\$ 303</u>
<b>Liabilities</b>				
Due to other governments	\$ 667	\$ 6,898	\$ 7,262	\$ 303
Total Liabilities	<u>\$ 667</u>	<u>\$ 6,898</u>	<u>\$ 7,262</u>	<u>\$ 303</u>

**7533 - Vo-Tech Millage - AV Tax**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 3,017	\$ 229,139	\$ 230,223	\$ 1,933
Taxes/assessments receivable	\$ 7,261	\$ 266,137	\$ 248,117	\$ 25,281
Total assets	<u>\$ 10,278</u>	<u>\$ 495,276</u>	<u>\$ 478,340</u>	<u>\$ 27,214</u>
<b>Liabilities</b>				
Due to other governments	\$ 10,278	\$ 254,188	\$ 237,252	\$ 27,214
Total Liabilities	<u>\$ 10,278</u>	<u>\$ 254,188</u>	<u>\$ 237,252</u>	<u>\$ 27,214</u>

**7534 - Vo-Tech Millage - Non Levy**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 45	\$ 467	\$ 491	\$ 20
Total assets	<u>\$ 45</u>	<u>\$ 467</u>	<u>\$ 491</u>	<u>\$ 20</u>
<b>Liabilities</b>				
Due to other governments	\$ 45	\$ 467	\$ 491	\$ 20
Total Liabilities	<u>\$ 45</u>	<u>\$ 467</u>	<u>\$ 491</u>	<u>\$ 20</u>

**7541 - HS Equal - Federal Forest - Non Levy**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ -	\$ 7,473	\$ 7,473	\$ -
Total assets	<u>\$ -</u>	<u>\$ 7,473</u>	<u>\$ 7,473</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 7,473	\$ 7,473	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 7,473</u>	<u>\$ 7,473</u>	<u>\$ -</u>

**Cascade County**  
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**7542 - Elem.- Federal Forest- Non Levy**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ -	\$ 11,210	\$ 11,210	\$ -
Total assets	<u>\$ -</u>	<u>\$ 11,210</u>	<u>\$ 11,210</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 11,210	\$ 11,210	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 11,210</u>	<u>\$ 11,210</u>	<u>\$ -</u>

**7545 - HS - Federal PILT - Non Levy**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ -	\$ 2,868	\$ 2,868	\$ -
Total assets	<u>\$ -</u>	<u>\$ 2,868</u>	<u>\$ 2,868</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 2,868	\$ 2,868	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 2,868</u>	<u>\$ 2,868</u>	<u>\$ -</u>

**7546 - Elem. - Federal PILT - Non Levy**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ -	\$ 4,302	\$ 4,302	\$ -
Total assets	<u>\$ -</u>	<u>\$ 4,302</u>	<u>\$ 4,302</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 4,302	\$ 4,302	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 4,302</u>	<u>\$ 4,302</u>	<u>\$ -</u>

**7551 - Montana Land Information**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 1,658	\$ 49,361	\$ 49,372	\$ 1,647
Accounts receivables	\$ 2,188	\$ 29,622	\$ 29,668	\$ 2,142
Total assets	<u>\$ 3,846</u>	<u>\$ 78,983</u>	<u>\$ 79,040</u>	<u>\$ 3,789</u>
<b>Liabilities</b>				
Due to other governments	\$ 3,846	\$ 59,454	\$ 59,511	\$ 3,789
Total Liabilities	<u>\$ 3,846</u>	<u>\$ 59,454</u>	<u>\$ 59,511</u>	<u>\$ 3,789</u>

**Cascade County**  
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**7553 - Death Certificates - DOL**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 45	\$ 2,691	\$ 2,736	\$ -
Accounts receivables	\$ 1,278	\$ -	\$ 1,278	\$ -
<b>Total assets</b>	<b>\$ 1,323</b>	<b>\$ 2,691</b>	<b>\$ 4,014</b>	<b>\$ -</b>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 2,556	\$ 2,556	\$ -
Due to other governments	\$ 1,323	\$ 1,413	\$ 2,736	\$ -
<b>Total Liabilities</b>	<b>\$ 1,323</b>	<b>\$ 1,413</b>	<b>\$ 2,736</b>	<b>\$ -</b>

**7564 - Forest Fire**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 88	\$ 22,630	\$ 22,718	\$ -
Taxes/assessments receivable	\$ 324	\$ 22,475	\$ 22,534	\$ 266
<b>Total assets</b>	<b>\$ 413</b>	<b>\$ 45,105</b>	<b>\$ 45,252</b>	<b>\$ 266</b>
<b>Liabilities</b>				
Due to other governments	\$ 413	\$ 22,895	\$ 23,042	\$ 266
<b>Total Liabilities</b>	<b>\$ 413</b>	<b>\$ 22,895</b>	<b>\$ 23,042</b>	<b>\$ 266</b>

**7701 - Great Falls Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 481,088	\$ 53,638,231	\$ 48,760,004	\$ 5,359,315
Taxes/assessments receivable	\$ 516,624	\$ 23,577,633	\$ 21,677,653	\$ 2,416,604
<b>Total assets</b>	<b>\$ 997,712</b>	<b>\$ 77,215,864</b>	<b>\$ 70,437,657</b>	<b>\$ 7,775,918</b>
<b>Liabilities</b>				
Advance from 7130	\$ -	\$ 1,688,884	\$ -	\$ 1,688,884
Due to other governments	\$ 997,712	\$ 78,470,506	\$ 73,381,183	\$ 6,087,035
<b>Total Liabilities</b>	<b>\$ 997,712</b>	<b>\$ 80,159,390</b>	<b>\$ 73,381,183</b>	<b>\$ 7,775,918</b>

**7702 - Great Falls High School**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 205,390	\$ 54,347,328	\$ 51,901,945	\$ 2,650,773
Taxes/assessments receivable	\$ 253,014	\$ 12,057,147	\$ 11,098,140	\$ 1,212,021
<b>Total assets</b>	<b>\$ 458,404</b>	<b>\$ 66,404,475</b>	<b>\$ 63,000,085</b>	<b>\$ 3,862,795</b>
<b>Liabilities</b>				
Advance from 7130	\$ -	\$ 848,544	\$ -	\$ 848,544
Due to other governments	\$ 458,404	\$ 67,021,994	\$ 64,466,147	\$ 3,014,251
<b>Total Liabilities</b>	<b>\$ 458,404</b>	<b>\$ 67,870,538</b>	<b>\$ 64,466,147</b>	<b>\$ 3,862,795</b>

**Cascade County**  
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**7703 - Cascade Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/17</b>
Cash and Investments	\$ 329,315	\$ 4,949,450	\$ 4,885,784	\$ 392,981
Holdings in external investment pool		\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 31,229	\$ 1,101,449	\$ 1,099,477	\$ 33,201
<b>Total assets</b>	<b>\$ 360,544</b>	<b>\$ 6,050,899</b>	<b>\$ 5,985,261</b>	<b>\$ 426,182</b>
<b>Liabilities</b>				
Due to other governments	\$ 360,544	\$ 7,392,478	\$ 7,326,841	\$ 426,182
<b>Total Liabilities</b>	<b>\$ 360,544</b>	<b>\$ 7,392,478</b>	<b>\$ 7,326,841</b>	<b>\$ 426,182</b>

**7704 - Cascade High School**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 592,026	\$ 2,366,971	\$ 2,347,822	\$ 611,175
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 31,816	\$ 1,068,356	\$ 1,068,895	\$ 31,277
<b>Total assets</b>	<b>\$ 623,842</b>	<b>\$ 3,435,327</b>	<b>\$ 3,416,717</b>	<b>\$ 642,452</b>
<b>Liabilities</b>				
Due to other governments	\$ 623,842	\$ 3,647,614	\$ 3,629,004	\$ 642,452
<b>Total Liabilities</b>	<b>\$ 623,842</b>	<b>\$ 3,647,614</b>	<b>\$ 3,629,004</b>	<b>\$ 642,452</b>

**7705 - Centerville Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 644,177	\$ 3,975,293	\$ 4,101,894	\$ 517,576
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 54,335	\$ 600,356	\$ 594,040	\$ 60,651
<b>Total assets</b>	<b>\$ 698,512</b>	<b>\$ 4,575,648</b>	<b>\$ 4,695,934</b>	<b>\$ 578,226</b>
<b>Liabilities</b>				
Due to other governments	\$ 698,512	\$ 6,344,218	\$ 6,464,504	\$ 578,226
<b>Total Liabilities</b>	<b>\$ 698,512</b>	<b>\$ 6,344,218</b>	<b>\$ 6,464,504</b>	<b>\$ 578,226</b>

**7706 - Centerville High School**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/17</b>
Cash and Investments	\$ 568,698	\$ 1,530,600	\$ 1,535,116	\$ 564,182
Holdings in external investment pool		\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 31,959	\$ 353,247	\$ 350,245	\$ 34,961
<b>Total assets</b>	<b>\$ 600,657</b>	<b>\$ 1,883,847</b>	<b>\$ 1,885,361</b>	<b>\$ 599,142</b>
<b>Liabilities</b>				
Due to other governments	\$ 600,657	\$ 1,621,859	\$ 1,623,374	\$ 599,142
<b>Total Liabilities</b>	<b>\$ 600,657</b>	<b>\$ 1,621,859</b>	<b>\$ 1,623,374</b>	<b>\$ 599,142</b>

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**7729 - Belt Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 3,697,153	\$ 6,843,653	\$ 9,573,801	\$ 967,005
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 35,655	\$ 1,145,341	\$ 1,142,070	\$ 38,926
<b>Total assets</b>	<b>\$ 3,732,808</b>	<b>\$ 7,988,994</b>	<b>\$ 10,715,870</b>	<b>\$ 1,005,932</b>
<b>Liabilities</b>				
Due to other governments	\$ 3,732,808	\$ 11,999,076	\$ 14,725,952	\$ 1,005,932
<b>Total Liabilities</b>	<b>\$ 3,732,808</b>	<b>\$ 11,999,076</b>	<b>\$ 14,725,952</b>	<b>\$ 1,005,932</b>

**7730 - Belt High School**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 2,823,208	\$ 2,025,814	\$ 3,829,188	\$ 1,019,834
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 28,667	\$ 690,304	\$ 688,899	\$ 30,072
<b>Total assets</b>	<b>\$ 2,851,875</b>	<b>\$ 2,716,118</b>	<b>\$ 4,518,087</b>	<b>\$ 1,049,907</b>
<b>Liabilities</b>				
Due to other governments	\$ 2,851,875	\$ 2,212,897	\$ 4,014,866	\$ 1,049,907
<b>Total Liabilities</b>	<b>\$ 2,851,875</b>	<b>\$ 2,212,897</b>	<b>\$ 4,014,866</b>	<b>\$ 1,049,907</b>

**7755 Sun River Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 414,592	\$ 4,516,863	\$ 4,419,354	\$ 512,102
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 39,249	\$ 633,142	\$ 624,803	\$ 47,588
<b>Total assets</b>	<b>\$ 453,841</b>	<b>\$ 5,150,005</b>	<b>\$ 5,044,157</b>	<b>\$ 559,689</b>
<b>Liabilities</b>				
Due to other governments	\$ 453,841	\$ 6,987,668	\$ 6,881,820	\$ 559,689
<b>Total Liabilities</b>	<b>\$ 453,841</b>	<b>\$ 6,987,668</b>	<b>\$ 6,881,820</b>	<b>\$ 559,689</b>

**7756 - Sun River Valley High School**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 494,553	\$ 1,875,723	\$ 1,852,639	\$ 517,636
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 45,571	\$ 675,298	\$ 669,257	\$ 51,612
<b>Total assets</b>	<b>\$ 540,124</b>	<b>\$ 2,551,021</b>	<b>\$ 2,521,896</b>	<b>\$ 569,248</b>
<b>Liabilities</b>				
Due to other governments	\$ 540,124	\$ 1,977,744	\$ 1,948,620	\$ 569,248
<b>Total Liabilities</b>	<b>\$ 540,124</b>	<b>\$ 1,977,744</b>	<b>\$ 1,948,620</b>	<b>\$ 569,248</b>

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**7774 - Vaughn Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 340,245	\$ 1,874,322	\$ 1,821,346	\$ 393,221
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 27,138	\$ 355,699	\$ 353,011	\$ 29,825
<b>Total assets</b>	<b>\$ 367,383</b>	<b>\$ 2,230,021</b>	<b>\$ 2,174,358</b>	<b>\$ 423,046</b>
<b>Liabilities</b>				
Due to other governments	\$ 367,383	\$ 3,475,357	\$ 3,419,693	\$ 423,046
<b>Total Liabilities</b>	<b>\$ 367,383</b>	<b>\$ 3,475,357</b>	<b>\$ 3,419,693</b>	<b>\$ 423,046</b>

**7785 - Ulm Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 339,156	\$ 1,318,935	\$ 1,326,385	\$ 331,706
Holdings in external investment pool		\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 9,687	\$ 255,345	\$ 257,616	\$ 7,416
<b>Total assets</b>	<b>\$ 348,843</b>	<b>\$ 1,574,280</b>	<b>\$ 1,584,001</b>	<b>\$ 339,122</b>
<b>Liabilities</b>				
Due to other governments	\$ 348,843	\$ 2,764,449	\$ 2,774,170	\$ 339,122
<b>Total Liabilities</b>	<b>\$ 348,843</b>	<b>\$ 2,499,417</b>	<b>\$ 2,502,967</b>	<b>\$ 339,122</b>

**7795 - Deep Creek Elementary**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Taxes/assessments receivable	\$ -	\$ -	\$ -	\$ -
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 170,652	\$ 170,652	\$ -
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 170,652</b>	<b>\$ 170,652</b>	<b>\$ -</b>

**7820 - High Schl Transportation**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 54,579	\$ 593,747	\$ 591,495	\$ 56,830
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 19,108	\$ 586,719	\$ 547,582	\$ 58,245
<b>Total assets</b>	<b>\$ 73,687</b>	<b>\$ 1,180,466</b>	<b>\$ 1,139,077</b>	<b>\$ 115,075</b>
<b>Liabilities</b>				
Due to other governments	\$ 73,687	\$ 651,992	\$ 610,605	\$ 115,075
<b>Total Liabilities</b>	<b>\$ 73,687</b>	<b>\$ 651,992</b>	<b>\$ 610,605</b>	<b>\$ 115,075</b>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**June 30, 2018**

**7830 - High School Retirement**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 31,154	\$ 3,896,704	\$ 3,906,418	\$ 21,440
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 79,922	\$ 2,759,353	\$ 2,574,987	\$ 264,289
<b>Total assets</b>	<b>\$ 111,076</b>	<b>\$ 6,656,057</b>	<b>\$ 6,481,404</b>	<b>\$ 285,729</b>
<b>Liabilities</b>				
Due to other governments	\$ 111,076	\$ 4,160,993	\$ 3,986,340	\$ 285,729
<b>Total Liabilities</b>	<b>\$ 111,076</b>	<b>\$ 4,160,993</b>	<b>\$ 3,986,340</b>	<b>\$ 285,729</b>

**7840 - Elementary Retirement**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 58,664	\$ 7,773,216	\$ 7,790,100	\$ 41,781
Holdings in external investment pool	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 148,339	\$ 5,377,513	\$ 5,014,222	\$ 511,630
<b>Total assets</b>	<b>\$ 207,003</b>	<b>\$ 13,150,729</b>	<b>\$ 12,804,322</b>	<b>\$ 553,410</b>
<b>Liabilities</b>				
Due to other governments	\$ 207,003	\$ 8,284,846	\$ 7,938,438	\$ 553,410
<b>Total Liabilities</b>	<b>\$ 207,003</b>	<b>\$ 8,284,846</b>	<b>\$ 7,938,438</b>	<b>\$ 553,410</b>

**7846 - Airport TID City of GF**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 7,536	\$ 33,727	\$ 40,896	\$ 367
Taxes/assessments receivable	\$ 360	\$ 33,933	\$ 33,682	\$ 611
<b>Total assets</b>	<b>\$ 7,896</b>	<b>\$ 67,660</b>	<b>\$ 74,579</b>	<b>\$ 977</b>
<b>Liabilities</b>				
Due to other governments	\$ 7,896	\$ 34,337	\$ 41,257	\$ 977
<b>Total Liabilities</b>	<b>\$ 7,896</b>	<b>\$ 34,337</b>	<b>\$ 41,257</b>	<b>\$ 977</b>

**7847 - Swimming Pool Debt Svc**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 3,942	\$ 6,191	\$ 10,131	\$ 2
Taxes/assessments receivable	\$ 8,401	\$ 355	\$ 6,163	\$ 2,593
<b>Total assets</b>	<b>\$ 12,343</b>	<b>\$ 6,546</b>	<b>\$ 16,294</b>	<b>\$ 2,595</b>
<b>Liabilities</b>				
Due to other governments	\$ 12,343	\$ 8,784	\$ 18,532	\$ 2,595
<b>Total Liabilities</b>	<b>\$ 12,343</b>	<b>\$ 8,784</b>	<b>\$ 18,532</b>	<b>\$ 2,595</b>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**June 30, 2018**

**7848 - Soccer Mill Levy**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 2,547	\$ 148,958	\$ 149,921	\$ 1,584
Taxes/assessments receivable	\$ 5,694	\$ 190,423	\$ 170,548	\$ 25,569
<b>Total assets</b>	<b>\$ 8,241</b>	<b>\$ 339,381</b>	<b>\$ 320,469</b>	<b>\$ 27,153</b>
<b>Liabilities</b>				
Due to other governments	\$ 8,241	\$ 174,526	\$ 155,614	\$ 27,153
<b>Total Liabilities</b>	<b>\$ 8,241</b>	<b>\$ 174,526</b>	<b>\$ 155,614</b>	<b>\$ 27,153</b>

**7849 - Per Med Levy Gr Falls**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 35,045	\$ 2,354,472	\$ 2,364,355	\$ 25,163
Taxes/assessments receivable	\$ 66,193	\$ 3,023,065	\$ 2,698,351	\$ 390,906
<b>Total assets</b>	<b>\$ 101,238</b>	<b>\$ 5,377,537</b>	<b>\$ 5,062,706</b>	<b>\$ 416,069</b>
<b>Liabilities</b>				
Due to other governments	\$ 101,238	\$ 2,745,378	\$ 2,430,548	\$ 416,069
<b>Total Liabilities</b>	<b>\$ 101,238</b>	<b>\$ 2,745,378</b>	<b>\$ 2,430,548</b>	<b>\$ 416,069</b>

**7850 - City of Great Falls**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 412,403	\$ 22,098,658	\$ 22,223,500	\$ 287,562
Taxes/assessments receivable	\$ 702,598	\$ 25,014,440	\$ 23,015,225	\$ 2,701,813
<b>Total assets</b>	<b>\$ 1,115,001</b>	<b>\$ 47,113,099</b>	<b>\$ 45,238,725</b>	<b>\$ 2,989,375</b>
<b>Liabilities</b>				
Due to other governments	\$ 1,115,001	\$ 24,800,471	\$ 22,926,097	\$ 2,989,375
<b>Total Liabilities</b>	<b>\$ 1,115,001</b>	<b>\$ 24,800,471</b>	<b>\$ 22,926,097</b>	<b>\$ 2,989,375</b>

**7851 - G.F.City Fire Balances**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 2,066	\$ 209,745	\$ 211,066	\$ 745
Taxes/assessments receivable	\$ 17,314	\$ 208,351	\$ 209,130	\$ 16,535
<b>Total assets</b>	<b>\$ 19,380</b>	<b>\$ 418,096</b>	<b>\$ 420,196</b>	<b>\$ 17,280</b>
<b>Liabilities</b>				
Due to other governments	\$ 19,380	\$ 226,280	\$ 228,380	\$ 17,280
<b>Total Liabilities</b>	<b>\$ 19,380</b>	<b>\$ 226,280</b>	<b>\$ 228,380</b>	<b>\$ 17,280</b>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**June 30, 2018**

**7859 - Per Med Levy Belt**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 15	\$ 4,240	\$ 4,224	\$ 31
Taxes/assessments receivable	\$ 67	\$ 4,350	\$ 4,232	\$ 184
<b>Total assets</b>	<b>\$ 82</b>	<b>\$ 8,590</b>	<b>\$ 8,456</b>	<b>\$ 215</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 4,224	\$ 4,224	\$ -
Due to other governments	\$ 82	\$ 4,424	\$ 4,291	\$ 215
<b>Total Liabilities</b>	<b>\$ 82</b>	<b>\$ 8,648</b>	<b>\$ 8,515</b>	<b>\$ 215</b>

**7860 - Town of Belt**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 2,213	\$ 117,015	\$ 117,515	\$ 1,713
Taxes/assessments receivable	\$ 12,420	\$ 103,782	\$ 103,993	\$ 12,209
<b>Total assets</b>	<b>\$ 14,633</b>	<b>\$ 220,796</b>	<b>\$ 221,508</b>	<b>\$ 13,921</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 117,515	\$ 117,515	\$ -
Due to other governments	\$ 14,633	\$ 129,224	\$ 129,936	\$ 13,921
<b>Total Liabilities</b>	<b>\$ 14,633</b>	<b>\$ 246,739</b>	<b>\$ 247,451</b>	<b>\$ 13,921</b>

**7869 - Per Med Levy Cascade**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 46	\$ 22	\$ 68	\$ 0
Taxes/assessments receivable	\$ 135	\$ 68	\$ 85	\$ 118
<b>Total assets</b>	<b>\$ 181</b>	<b>\$ 90</b>	<b>\$ 153</b>	<b>\$ 118</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 68	\$ 68	\$ -
Due to other governments	\$ 181	\$ 140	\$ 203	\$ 118
<b>Total Liabilities</b>	<b>\$ 181</b>	<b>\$ 208</b>	<b>\$ 271</b>	<b>\$ 118</b>

**7870 - Town of Cascade**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 10,254	\$ 126,011	\$ 126,849	\$ 9,416
Taxes/assessments receivable	\$ 6,561	\$ 109,680	\$ 109,446	\$ 6,795
<b>Total assets</b>	<b>\$ 16,815</b>	<b>\$ 235,692</b>	<b>\$ 236,295</b>	<b>\$ 16,211</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 126,849	\$ 126,849	\$ -
Due to other governments	\$ 16,815	\$ 132,806	\$ 133,410	\$ 16,211
<b>Total Liabilities</b>	<b>\$ 16,815</b>	<b>\$ 259,656</b>	<b>\$ 260,260</b>	<b>\$ 16,211</b>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**June 30, 2018**

**7880 - Town of Neihart**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 443	\$ 32,144	\$ 32,324	\$ 263
Taxes/assessments receivable	\$ 3,721	\$ 30,080	\$ 30,188	\$ 3,613
Total assets	<u>\$ 4,164</u>	<u>\$ 62,224</u>	<u>\$ 62,512</u>	<u>\$ 3,876</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 32,324	\$ 32,324	\$ -
Due to other governments	\$ 4,164	\$ 35,757	\$ 36,045	\$ 3,876
Total Liabilities	<u>\$ 4,164</u>	<u>\$ 68,081</u>	<u>\$ 68,369</u>	<u>\$ 3,876</u>

**7900 - Manchester TID**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 34,487	\$ 26,040	\$ 60,527	\$ -
Holdings in external investment pool		\$ -		\$ -
Taxes/assessments receivable	\$ 5,682	\$ 28,165	\$ 33,847	\$ 0
Total assets	<u>\$ 40,169</u>	<u>\$ 54,205</u>	<u>\$ 94,373</u>	<u>\$ 0</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 40,169	\$ 26,040	\$ 66,208	\$ -
Total Liabilities	<u>\$ 40,169</u>	<u>\$ 26,040</u>	<u>\$ 66,208</u>	<u>\$ -</u>

**7901 - MT Milling TID**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ 94,726	\$ 13,421	\$ 108,146	\$ -
Holdings in external investment pool		\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ -	\$ 23,257	\$ 23,257	\$ -
Total assets	<u>\$ 94,726</u>	<u>\$ 36,678</u>	<u>\$ 131,403</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to other governments	\$ 94,726	\$ 13,421	\$ 108,146	\$ -
Total Liabilities	<u>\$ 94,726</u>	<u>\$ 13,421</u>	<u>\$ 108,146</u>	<u>\$ -</u>

**7950 - Entitlement Levy Clearing**

<b>Assets</b>	<u>Balance 7/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/18</u>
Cash and Investments	\$ -	\$ 4,518	\$ 4,518	\$ -
Taxes/assessments receivable	\$ 22,796	\$ 2,189	\$ 6,134	\$ 18,851
Total assets	<u>\$ 22,796</u>	<u>\$ 6,707</u>	<u>\$ 10,652</u>	<u>\$ 18,851</u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ 4,518	\$ 4,518	\$ -
Due to other governments	\$ 22,796	\$ 18,851	\$ 22,796	\$ 18,851
Total Liabilities	<u>\$ 22,796</u>	<u>\$ 23,369</u>	<u>\$ 27,314</u>	<u>\$ 18,851</u>

**Cascade County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**June 30, 2018**

**7960 - Jury Fund**

<b>Assets</b>	<b>Balance 7/1/2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Cash and Investments	\$ 13,676	\$ 82,885	\$ 83,595	\$ 12,966
Other receivable	\$ 4,707	\$ 83,192	\$ 82,482	\$ 5,417
Total assets	<u>\$ 18,383</u>	<u>\$ 166,077</u>	<u>\$ 166,077</u>	<u>\$ 18,383</u>
<b>Liabilities</b>				
Due to other funds	\$ 18,383	\$ -	\$ -	\$ 18,383
Total Liabilities	<u>\$ 18,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,383</u>

Cascade County  
Combining Statement of Net Position  
Nonmajor Proprietary funds  
June 30, 2018

	5210 Water Operating	5410 Solid Waste Disposal	Total Nonmajor Proprietary Funds
<b>Assets</b>			
Current assets:			
Cash and investments	\$ 39,474	\$ 521,784	\$ 561,258
Taxes and assessments receivable	-	311,473	311,473
Total current assets	<u>39,474</u>	<u>833,257</u>	<u>872,731</u>
Noncurrent assets:			
Capital assets, net	-	43,180	43,180
Capital Assets not being depreciated	-	47,379	47,379
Total noncurrent assets	-	90,559	90,559
<b>Total assets</b>	<u>39,474</u>	<u>923,816</u>	<u>963,290</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	4,213	99,313	103,526
Total current liabilities	<u>4,213</u>	<u>99,313</u>	<u>103,526</u>
Noncurrent liabilities:			
Total noncurrent liabilities	-	-	-
Total liabilities	<u>4,213</u>	<u>99,313</u>	<u>103,526</u>
<b>NET POSITION</b>			
Net investment in capital assets	-	90,559	90,559
Unrestricted	35,261	733,944	769,205
Total net position	<u>\$ 35,261</u>	<u>\$ 824,503</u>	<u>\$ 859,764</u>
<b>Total liabilities and net position</b>	<u>\$ 39,474</u>	<u>\$ 923,816</u>	<u>\$ 963,290</u>

**Cascade County**  
**Combining Statement of Revenues, Expenditures, and Changes in Net Position**  
**Enterprise funds**  
**For the Year Ended June 30, 2018**

	5210 Water Operating	5410 Solid Waste Disposal	Total Non-Major Proprietary Funds
<b>OPERATING REVENUES</b>			
Intergovernmental sources	\$ -	\$ -	\$ -
Charges for goods and services	49,788	4,260	54,048
Miscellaneous revenues	-	1,138,070	1,138,070
Total operating revenues	<u>49,788</u>	<u>1,142,330</u>	<u>1,192,118</u>
<b>OPERATING EXPENSES</b>			
Operating expenses	-	684,348	684,348
Postage	-	5,546	5,546
Rent	70	13,975	14,045
Repairs and maintenance	13,407	21,600	35,007
Depreciation	-	4,080	4,080
Professional fees	-	26,427	26,427
Office supplies	-	3,658	3,658
Utilities and telephone	47,526	314,981	362,507
Insurance	208	14,170	14,378
Total operating expenses	<u>61,211</u>	<u>1,088,785</u>	<u>1,149,996</u>
Operating income (loss)	<u>(11,423)</u>	<u>53,545</u>	<u>42,122</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest revenue	469	4,736	5,205
Total nonoperating revenues (expenses)	<u>469</u>	<u>4,736</u>	<u>5,205</u>
Income (loss) before contributions and transfers	<u>(10,954)</u>	<u>58,281</u>	<u>47,327</u>
Change in net position	<u>(10,954)</u>	<u>58,281</u>	<u>47,327</u>
Total net position - beginning	46,215	766,222	812,436
Total net position - ending	<u>\$ 35,261</u>	<u>\$ 824,503</u>	<u>\$ 859,764</u>

**Cascade County**  
**Statement of Cash Flows**  
**Non-Major Proprietary Funds**  
**For the Year Ended June 30, 2018**

	5210 Water Operating	5410 Solid Waste Disposal	Total
<b>Cash flows from operating activities</b>			
Cash received from services provided	\$ 49,788	\$ 5,164	\$ 54,952
Cash received from assessments	-	1,128,496	1,128,496
Payments to suppliers	(61,801)	(1,080,688)	(1,142,489)
<b>Net cash provided (used) by operating activities</b>	<u>(12,013)</u>	<u>52,972</u>	<u>40,959</u>
<b>Cash flows from investing activities</b>			
Interest received	469	4,736	5,205
<b>Net cash provided (used) by investing activities</b>	<u>469</u>	<u>4,736</u>	<u>5,205</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(11,544)	57,708	46,164
Balances - beginning of year	51,018	464,076	515,094
Balances - end of the year	<u>\$ 39,474</u>	<u>\$ 521,784</u>	<u>\$ 561,258</u>
 <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating Income	\$ (11,423)	\$ 53,545	\$ 42,122
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	4,080	4,080
Changes in assets and liabilities:			
Accounts Receivable	-	904	904
Assessment Receivable	-	(9,574)	(9,574)
Accounts Payable - Supplier	(590)	4,016	3,426
<b>Net cash provided (used) by operating activities</b>	<u>\$ (12,013)</u>	<u>\$ 52,971</u>	<u>\$ 40,958</u>

# STATISTICAL SECTION

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

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Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	285
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	288
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	290

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	\$ 26,655,827	\$ 31,053,688	\$ 31,326,472	\$ 32,907,686	\$ 37,178,713	\$ 38,721,829	\$ 43,550,631	\$ 47,942,184	\$ 50,401,897	\$ 53,693,336
Restricted	5,505,505	2,285,312	207,637	417,045	3,063,801	3,969,722	3,129,199	4,162,631	2,473,426	4,697,789
Unrestricted	5,563,011	6,591,465	9,149,792	9,814,495	6,461,723	5,426,346	(12,171,389)	(11,777,715)	(9,160,691)	(12,810,708)
<b>Total governmental activities net assets</b>	<b>\$ 37,724,343</b>	<b>\$ 39,930,465</b>	<b>\$ 40,683,901</b>	<b>\$ 43,139,226</b>	<b>\$ 46,704,237</b>	<b>\$ 48,117,897</b>	<b>\$ 34,508,441</b>	<b>\$ 40,327,100</b>	<b>\$ 43,714,632</b>	<b>\$ 45,580,417</b>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$ 7,745,831	\$ 7,645,326	\$ 8,813,094	\$ 8,277,206	\$ 7,530,848	\$ 7,032,122	\$ 7,256,797	\$ 7,049,973	\$ 6,067,267	\$ 6,531,899
Restricted	-	-	15,288	7,259	-	-	-	-	-	-
Unrestricted	(332,279)	(527,164)	(2,366,616)	(2,615,001)	(2,263,610)	(2,423,165)	(4,843,589)	(3,729,018)	(2,279,449)	(1,568,956)
<b>Total business-type activities net assets</b>	<b>\$ 7,413,552</b>	<b>\$ 7,118,162</b>	<b>\$ 6,461,766</b>	<b>\$ 5,669,464</b>	<b>\$ 5,267,238</b>	<b>\$ 4,608,957</b>	<b>\$ 2,413,208</b>	<b>\$ 3,320,955</b>	<b>\$ 3,787,818</b>	<b>\$ 4,962,943</b>
<b>Primary government</b>										
Invested in capital assets, net of related debt	\$ 32,184,900	\$ 32,184,900	\$ 38,994,566	\$ 40,670,317	\$ 44,709,561	\$ 45,753,951	\$ 50,807,428	\$ 54,992,157	\$ 56,469,164	\$ 60,225,235
Restricted	5,507,900	5,507,900	222,925	424,304	3,063,801	3,969,722	3,129,199	4,162,631	2,473,426	4,697,789
Unrestricted	8,146,447	8,146,447	7,928,176	7,714,069	4,198,113	3,003,181	(17,014,978)	(15,506,733)	(11,440,140)	(14,379,664)
<b>Total primary government net assets</b>	<b>\$ 45,839,247</b>	<b>\$ 45,839,247</b>	<b>\$ 47,145,667</b>	<b>\$ 48,808,690</b>	<b>\$ 51,971,475</b>	<b>\$ 52,726,854</b>	<b>\$ 36,921,649</b>	<b>\$ 43,648,055</b>	<b>\$ 47,502,450</b>	<b>\$ 50,543,360</b>

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses</b>										
Governmental activities:										
General government	\$ 7,217,468	\$ 6,959,882	\$ 6,956,149	\$ 7,331,563	\$ 10,321,237	\$ 10,913,505	\$ 12,109,713	\$ 12,657,783	\$ 11,720,738	\$ 11,164,673
Public safety	12,601,097	12,705,127	12,945,329	13,348,006	12,992,226	13,851,915	13,665,297	14,483,710	15,659,016	16,143,164
Public works	6,651,090	4,794,147	5,381,196	5,652,788	3,967,408	4,060,271	3,877,898	3,797,581	6,512,343	8,808,309
Public health	5,050,766	5,376,247	5,663,473	5,410,249	8,430,925	4,755,615	5,160,206	4,994,443	4,540,040	4,415,668
Social and economic services	2,557,053	2,648,682	2,689,933	2,379,830	309,974	72,135	41,068	17,569	883,233	861,242
Culture and recreation	649,725	617,687	603,265	522,055	523,232	539,373	494,632	509,569	536,738	583,338
Housing and community development	323,017	293,170	445,624	259,613	24,080	-	-	-	-	-
Environmental management	26,898	21,908	73,856	64,920	-	68,443	12,107	13,267	14,055	13,983
Miscellaneous	395,637	-	-	-	12,778	4,716	6,096	3,273	-	-
Interest on long-term debt	361,945	360,557	280,175	278,355	71,450	42,022	28,340	16,600	15,358	69,386
Total governmental activities expenses	\$ 35,834,696	\$ 33,777,407	\$ 35,039,000	\$ 35,247,379	\$ 36,653,310	\$ 34,307,995	\$ 35,395,357	\$ 36,493,795	\$ 39,881,521	\$ 42,059,763
Business-type activities:										
Public Health	n/a	n/a	n/a	n/a	n/a	2,879,179	2,909,892	2,925,879	3,620,593	4,137,331
Montana ExpoPark	4,391,617	3,862,529	3,859,427	3,905,948	4,646,487	4,162,377	3,855,572	3,711,435	3,427,399	3,827,805
Solid Waste	817,370	832,258	1,010,212	982,260	949,596	983,782	1,010,034	1,068,717	1,028,246	1,088,784
Water Operating	46,120	37,154	46,250	50,531	62,563	47,509	50,901	40,487	53,356	61,211
Total business-type activities expenses	5,255,107	4,731,941	4,915,889	4,938,739	5,658,646	8,072,847	7,826,399	7,746,518	8,129,594	9,115,131
Total primary government expenses	\$ 41,089,803	\$ 38,509,348	\$ 39,954,889	\$ 40,186,118	\$ 42,311,956	\$ 42,380,842	\$ 43,221,756	\$ 44,240,313	\$ 48,011,117	\$ 51,174,894
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 1,206,610	\$ 1,127,404	\$ 1,163,908	\$ 1,183,393	\$ 1,108,789	\$ 888,932	\$ 1,060,929	\$ 1,127,708	\$ 399,124	\$ 326,823
Public safety	6,052,720	5,756,806	6,489,065	6,283,566	6,343,750	7,028,087	9,407,089	9,243,765	9,272,931	8,720,480
Other activities	2,529,943	2,749,370	2,744,401	2,396,987	1,764,779	763,155	854,640	746,692	1,379,224	1,609,486
Operating grants and contributions	6,493,189	5,869,803	5,924,425	5,816,036	7,861,755	5,428,859	6,574,730	6,557,127	6,629,388	7,060,070
Capital grants and contributions	8,087	943,010	497,530	1,289,168	308,109	6,564	80,957	-	46,123	-
Total governmental activities program revenue	\$ 16,290,549	\$ 16,446,393	\$ 16,819,329	\$ 16,969,150	\$ 17,387,182	\$ 14,115,597	\$ 17,978,345	\$ 17,675,292	\$ 17,726,790	\$ 17,716,859
Business-type activities:										
Charges for services:										
Montana ExpoPark	2,806,384	2,442,666	2,401,676	1,933,012	2,780,364	2,664,757	2,597,386	2,691,844	2,573,854	2,761,277
Solid Waste	695,344	976,484	847,347	847,481	26,386	1,141,839	984,320	1,284,126	1,133,006	1,142,330
Water Operating	48,127	47,957	47,160	49,304	53,253	54,688	51,623	49,461	46,812	49,788
Community Health	-	-	-	-	-	2,551,838	2,771,078	3,437,121	3,159,732	3,876,728
Capital grants and contributions	-	224,448	14,306	-	-	-	-	-	619,320	764,490
Total business-type activities program revenues	3,549,855	3,691,555	3,310,489	2,829,797	2,860,003	6,413,122	6,404,407	7,462,552	7,532,724	8,594,613
Total primary government program revenues	\$ 19,840,404	\$ 20,137,948	\$ 20,129,818	\$ 19,798,947	\$ 20,247,185	\$ 20,528,719	\$ 24,382,752	\$ 25,137,844	\$ 25,259,514	\$ 26,311,472
Net (expense)/revenue										
Governmental activities	\$ (19,544,147)	\$ (17,331,014)	\$ (18,219,671)	\$ (18,198,728)	\$ (19,266,128)	\$ (20,192,398)	\$ (17,417,012)	\$ (18,818,503)	\$ (22,154,733)	\$ (24,342,904)
Business-type activities	(1,705,252)	(1,040,386)	(1,605,400)	(2,108,943)	(2,798,643)	(1,659,725)	(1,421,992)	(283,966)	(596,870)	(520,518)
Total primary government net expense	\$ (21,249,399)	\$ (18,371,400)	\$ (19,825,071)	\$ (20,307,671)	\$ (22,064,771)	\$ (21,852,123)	\$ (18,839,004)	\$ (19,102,469)	\$ (22,751,603)	\$ (24,863,422)
<b>General Revenues and other Changes in Net Position</b>										
Governmental activities:										
Property taxes	\$ 18,621,672	\$ 18,561,647	\$ 18,908,483	\$ 19,904,643	\$ 22,116,490	\$ 21,787,859	\$ 21,720,078	\$ 22,238,481	\$ 24,642,173	\$ 26,166,135
Licenses and permits	-	1,058,262	6,586	28,325	-	-	-	-	-	-
Intergovernmental	1,256,786	59,225	1,148,397	1,211,621	-	-	-	-	-	-
Investment Income	198,436	238,794	73,708	45,698	26,482	17,220	25,084	137,597	82,960	173,100
Donated capital assets	-	-	-	-	-	38,500	-	4,110	-	-
Miscellaneous revenues	397,273	363,924	473,789	392,371	925,272	,689,250	986,782	1,282,647	985,361	1,076,643
Gain on trade in of capital assets	-	-	-	-	-	439,500	553,277	294,500	498,000	408,500
Gain (loss) on disposal of capital assets	-	-	-	(136,496)	30,094	(211,214)	1,621,378	(26,349)	(8,109)	29,506
Transfer of capital assets	-	-	-	-	-	(89,708)	(275,573)	-	-	-
Transfers in/(out)	(776,369)	(744,715)	(948,982)	(792,109)	(949,792)	(870,461)	(951,028)	(1,190,161)	16,810	(1,642,595)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total governmental activities	\$ 19,697,798	\$ 19,537,137	\$ 19,661,981	\$ 20,654,053	\$ 22,148,546	\$ 21,800,946	\$ 23,679,998	\$ 22,740,825	\$ 26,217,195	\$ 26,208,689
<b>Business-type activities:</b>										
Property taxes	-	-	-	442	-	-	-	-	-	-
Investment earnings	5,430	281	189	116	90	74	230	1,552	2,640	12,641
Gain on sale of assets	-	-	(167)	-	(177,257)	-	-	-	-	-
Miscellaneous	112,887	-	-	-	1,501,580	-	-	-	54,847	37,807
Gain (loss) on disposal of capital assets	-	-	-	-	(211,214)	(170)	8,514	-	-	2,600
Transfers of capital assets	-	-	-	-	-	89,708	275,573	-	-	-
Transfers	776,369	744,715	948,982	792,109	949,792	870,461	944,499	1,190,161	1,006,243	1,642,595
Total business-type activities	894,686	744,996	949,004	792,667	2,062,991	960,073	1,228,816	1,191,713	1,063,730	1,695,643
Total primary government	\$ 20,592,484	\$ 20,282,133	\$ 20,610,985	\$ 21,446,720	\$ 24,211,537	\$ 22,761,019	\$ 24,908,814	\$ 23,932,538	\$ 27,280,925	\$ 27,904,332
<b>Change in Net Position</b>										
Governmental activities	153,651	2,206,123	1,442,310	2,455,325	2,882,418	1,608,548	6,262,986	3,922,322	2,998,734	1,236,764
Business-type activities	(810,566)	(295,390)	(656,396)	792,300	(524,438)	(699,652)	(193,176)	907,747	466,860	1,175,125
Total primary government	\$ (656,915)	\$ 1,910,733	\$ 785,914	\$ 3,247,625	\$ 2,357,980	\$ 908,896	\$ 6,069,810	\$ 4,830,069	\$ 3,465,594	\$ 2,411,889

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

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Fund</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	753	\$ 24
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	990,389	872,743	916,458	1,382,258	1,618,323	666,368	1,390,782	1,384,161	1,409,410
Assigned	-	430,638	336,905	541,521	-	-	-	-	-	-
Unassigned	3,313,091	288,885	435,636	458,198	1,266,339	2,108,208	2,960,272	1,223,501	1,658,224	1,855,896
<b>Total General Fund</b>	<b>\$ 3,313,091</b>	<b>\$ 1,709,912</b>	<b>\$ 1,645,284</b>	<b>\$ 1,916,177</b>	<b>\$ 2,648,597</b>	<b>\$ 3,726,531</b>	<b>\$ 3,626,640</b>	<b>\$ 2,614,283</b>	<b>\$ 3,043,138</b>	<b>\$ 3,265,330</b>
<b>All other governmental funds</b>										
Nonspendable reported in:										
Special revenue funds	\$ -	\$ 239,036	\$ 220,430	\$ 193,224	\$ -	\$ -	\$ 9,378	\$ 379,263	\$ 421,472	\$ 603,269
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Restricted reported in:										
Special revenue funds	-	672,751	190,082	207,611	386,197	1,275,712	1,264,345	3,184,818	1,392,506	2,077,196
Debt service funds	-	19,707	17,555	209,436	422,325	411,542	411,973	413,186	415,326	419,777
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Committed reported in:										
Special revenue funds	-	1,840,745	2,059,342	2,486,855	2,941,884	2,987,965	1,013,091	2,604,187	2,596,461	3,538,029
Debt service funds	-	-	137,147	77,456	104,375	138,100	185,887	50,728	-	54,849
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Assigned reported in:										
Special revenue funds	3,964,440	1,926,819	2,136,736	3,214,160	1,461,651	624,373	6,717,392	5,018,427	6,577,773	4,371,267
Debt service funds	277,742	561,869	395,865	168,939	104,375	127,882	161,059	133,135	125,682	128,264
Capital projects funds	1,212,484	821,404	1,076,755	1,063,357	920,723	909,101	787,324	2,213,132	3,842,459	1,023,094
Unassigned reported in:										
Special revenue funds	-	(2,660,825)	(932,639)	(878,672)	(6,324)	(730,972)	(215,508)	(174,418)	-	-
Debt service funds	-	-	(5,039)	-	(16,423)	(3)	-	-	(2,984)	-
Capital projects funds	-	(88,564)	-	-	(17,579)	(4,584)	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 5,454,666</b>	<b>\$ 3,332,942</b>	<b>\$ 5,296,234</b>	<b>\$ 6,742,366</b>	<b>\$ 6,301,204</b>	<b>\$ 5,739,116</b>	<b>\$ 10,334,941</b>	<b>\$ 13,822,458</b>	<b>\$ 15,368,695</b>	<b>\$ 12,215,746</b>
<b>Total Governmental Funds</b>	<b>\$ 8,767,757</b>	<b>\$ 5,042,854</b>	<b>\$ 6,941,518</b>	<b>\$ 8,658,543</b>	<b>\$ 8,949,801</b>	<b>\$ 9,465,647</b>	<b>\$ 13,961,581</b>	<b>\$ 16,436,741</b>	<b>\$ 18,411,833</b>	<b>\$ 15,481,075</b>

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

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

<b>Revenues</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Taxes and Special Assessments	\$ 18,727,480	\$ 18,457,603	\$ 20,430,255	\$ 12,612,422	\$ 21,684,790	\$ 21,732,090	\$ 22,558,457	\$ 22,883,045	\$ 24,530,610	\$ 24,636,554
Licenses and permits	93,651	125,950	125,307	18,573	175,320	183,476	224,673	235,883	199,692	243,871
Intergovernmental	8,070,051	8,373,907	8,145,074	1,816,933	7,286,406	5,404,898	6,325,113	6,243,387	6,644,859	6,552,612
Charges for services	7,979,028	7,907,645	8,477,477	5,934,746	8,970,698	8,162,785	10,662,283	10,510,365	10,495,412	9,966,427
Fines	476,136	399,344	406,848	375,460	369,959	342,536	435,702	371,917	356,177	329,991
Investment earnings	140,863	22,919	38,987	7,451	13,573	7,941	17,804	130,380	73,311	165,981
Miscellaneous	1,052,588	696,109	1,005,942	108,838	1,026,490	667,038	986,782	1,282,645	898,758	1,446,874
Internal Services	48,557	48,129	67,591	40,709	383,638	33,470	-	-	-	-
<b>Total revenues</b>	<b>36,588,354</b>	<b>36,031,606</b>	<b>38,697,481</b>	<b>20,915,132</b>	<b>39,910,874</b>	<b>36,534,234</b>	<b>41,210,814</b>	<b>41,657,622</b>	<b>43,198,819</b>	<b>43,342,310</b>
<b>Expenditures</b>										
General government	6,731,950	7,969,884	6,473,281	6,139,993	8,295,367	9,868,047	11,055,399	11,337,774	11,700,280	11,586,465
Public Safety	11,419,347	11,723,973	11,741,167	10,298,712	12,917,679	13,393,695	13,515,250	14,032,479	14,971,508	16,269,015
Public Works	6,299,406	4,564,183	4,693,466	2,151,633	3,396,076	3,057,112	2,447,398	2,150,037	3,173,728	5,240,202
Public Health	4,730,488	5,160,289	5,315,606	-	7,598,573	4,718,623	5,116,881	4,979,675	4,355,802	4,256,597
Social and Economic Services	2,387,004	2,522,574	2,475,315	82,074	273,332	35,493	8,452	-	832,074	810,647
Culture and Recreation	637,605	506,637	581,268	-	523,232	539,372	494,632	510,145	535,450	583,338
Housing and Community Development	294,663	270,972	413,355	-	-	-	-	-	-	-
Conservation of Natural Resources	25,194	21,215	71,109	-	24,080	68,443	12,107	13,267	14,055	13,983
Miscellaneous	389,373	408,918	540,529	104,220	-	-	-	-	-	-
Capital Outlay	3,637,986	1,328,394	1,132,104	16,117	4,281,145	2,296,295	4,180,893	3,921,317	6,516,955	5,616,006
Debt Service										
Principal	2,918,644	1,994,940	1,452,580	252,141	1,540,729	937,633	957,874	989,305	145,561	240,921
Interest	327,470	349,699	267,185	36,172	87,948	55,621	39,336	24,471	8,523	64,662
<b>Total Expenditures</b>	<b>39,799,130</b>	<b>36,821,678</b>	<b>35,156,965</b>	<b>19,081,062</b>	<b>38,938,161</b>	<b>34,970,334</b>	<b>37,828,222</b>	<b>37,958,470</b>	<b>42,253,936</b>	<b>44,681,836</b>
<b>Excess of Revenues over(under) expenditures</b>	<b>(3,210,776)</b>	<b>(790,072)</b>	<b>3,540,516</b>	<b>1,834,070</b>	<b>972,713</b>	<b>1,563,900</b>	<b>3,382,592</b>	<b>3,699,152</b>	<b>944,883</b>	<b>(1,339,526)</b>
Transfers in	5,132,404	3,854,660	4,944,994	1,338,092	-	4,025,485	5,262,812	6,067,437	8,559,869	7,655,745
Transfers out	(6,101,316)	(4,622,039)	(6,218,209)	(1,954,794)	(949,792)	(4,898,439)	(6,216,333)	(7,340,256)	(9,923,113)	(9,636,974)
Proceeds from Intercap Loan	-	-	-	-	-	-	-	-	2,000,000	390,000
Proceeds from Loans / Capital leases	1,731,557	1,127,337	211,127	3,357,434	-	-	-	-	-	-
Sale of capital assets	-	-	203,854	-	59,279	19,792	2,066,859	48,824	4,657	-
<b>Total other financing sources (uses)</b>	<b>762,645</b>	<b>359,958</b>	<b>(858,234)</b>	<b>2,740,732</b>	<b>(890,513)</b>	<b>(853,162)</b>	<b>1,113,338</b>	<b>(1,223,995)</b>	<b>641,413</b>	<b>(1,591,229)</b>
<b>Net change in fund balances</b>	<b>\$ (2,448,131)</b>	<b>\$ (430,114)</b>	<b>\$ 2,682,282</b>	<b>\$ 4,574,802</b>	<b>\$ 82,200</b>	<b>\$ 710,738</b>	<b>\$ 4,495,930</b>	<b>\$ 2,475,157</b>	<b>\$ 1,586,296</b>	<b>\$ (2,930,755)</b>
Debt service as a percentage of noncapital expenditures	8.98%	6.61%	5.05%	1.51%	4.70%	3.04%	2.96%	2.98%	0.43%	0.61%

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

<b>Fiscal Year Ended June 30</b>	<b>Real Property</b>		<b>Personal Property</b>		<b>Mobile Homes</b>		<b>Total Property</b>		<b>Ratio of Taxable Assessed Value to Total Market</b>	<b>Direct Mills Applied</b>
	<b>Market Value</b>	<b>Taxable Assessed Value</b>	<b>Market Value</b>	<b>Taxable Assessed Value</b>	<b>Market Value</b>	<b>Taxable Assessed Value</b>	<b>Market Value</b>	<b>Taxable Assessed Value</b>		
	2009	4,125,831,019	118,074,316	114,740,943	3,413,829	31,076,535	901,246	4,271,648,497		
2010	4,300,866,895	121,808,515	113,222,515	3,328,737	28,693,476	754,738	4,442,782,886	125,891,990	2.83%	154.36
2011	4,389,117,392	124,887,603	115,839,904	3,406,891	28,671,104	754,128	4,533,628,400	129,048,622	2.85%	164.97
2012	4,037,449,514	127,967,723	118,426,375	4,210,702	26,462,613	729,025	4,182,338,502	132,907,450	3.18%	169.12
2013	4,603,244,418	93,824,077	118,713,687	2,595,721	27,669,058	650,509	4,749,627,163	97,070,307	2.04%	173.95
2014	5,371,097,429	131,028,321	101,137,092	1,584,954	27,404,665	625,662	5,499,639,186	133,238,937	2.42%	176.89
2015	8,734,076,383	145,037,615	115,551,937	1,920,869	48,198,319	598,685	8,897,826,639	147,557,169	1.66%	179.57
2016	8,809,374,065	146,528,348	137,401,461	2,638,561	48,199,069	598,767	8,994,974,595	149,765,676	1.66%	179.57
2017	9,023,831,364	153,075,026	113,040,228	1,925,758	50,437,370	623,991	9,187,308,962	155,624,775	1.69%	173.00
2018	8,568,234,474	163,894,690	117,570,633	1,872,488	50,600,872	621,188	8,736,405,979	166,388,366	1.90%	172.37

Source: CSA Tax Program  
 Treasurer Office

**CASCADE COUNTY, MONTANA  
PRINCIPAL PROPERTY TAXPAYERS  
June 30, 2018 and Ten Years Ago**

<u>Taxpayer</u>	<u>2018</u>			<u>2008</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Northwestern Energy Electric Generation	17,992,602	1	11.55%			
Northwestern Corp Transmission & Distr	13,286,175	2	8.53%	8,068,110	2	6.97%
Montana Refining Co.	9,266,755	3	5.95%	658,914	8	0.57%
Burlington Northern Santa Fe Railroad Co	2,925,131	4	1.88%	1,285,904	4	1.11%
Centurylink Inc.	2,502,046	5	1.61%			0.00%
Bresnan Communications	1,225,588	6	0.79%			0.00%
Energy West Montana Inc.	1,140,306	7	0.73%			0.00%
Phillips 66 Pipeline Co	918,223	8	0.59%			0.00%
Verizon Wireless	902,900	9	0.58%			0.00%
GK Development Inc.	828,144	10	0.53%	652,650	10	0.83%
Totals	<u>\$ 50,987,870</u>		<u>32.72%</u>	<u>\$ 10,665,578</u>		<u>9.22%</u>
Total Taxable Value	<u>\$ 155,810,506</u>			<u>\$ 115,717,314</u>		

Source  
CSA Tax Program  
Treasurer Office

**CASCADE COUNTY, MONTANA  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended June 30</b>	<b>Total Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>	<b>Amount</b>	<b>Percentage of Levy</b>
2009	16,425,501	15,351,477	93.46%	16,410,718	99.91%
2010	15,429,272	14,639,429	94.88%	15,413,843	99.90%
2011	15,667,461	15,213,861	97.10%	15,648,660	99.88%
2012	17,393,242	16,696,938	96.00%	17,372,370	99.88%
2013	18,012,528	17,688,302	98.20%	17,987,311	99.86%
2014	18,584,396	18,103,060	97.41%	18,554,661	99.84%
2015	20,195,241	20,023,607	99.10%	20,163,312	99.80%
2016	20,930,048	20,511,447	98.00%	20,511,447	98.00%
2017	22,678,165	22,240,476	98.07%	22,240,476	98.07%
2018	23,620,679	23,063,231	97.64%	23,063,231	97.64%

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

<b>Fiscal Year</b>	<b>Governmental Activities</b>				<b>Business-Type Activities</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
	<b>General Obligation Bonds</b>	<b>Special Assessment Bonds</b>	<b>Loans</b>	<b>Capital Leases</b>	<b>Loans</b>			
2009	6,850,000	284,403	1,938,298	29,782	-	9,102,483	0.30%	\$ 113
2010	5,740,000	92,997	2,115,955	17,807	-	7,966,759	0.26%	\$ 98
2011	4,580,000	86,153	1,870,210	9,501	-	6,545,864	0.21%	\$ 80
2012	3,300,000	-	1,615,078	-	-	4,915,078	0.15%	\$ 60
2013	2,050,000	-	1,327,221	-	-	3,377,221	0.10%	\$ 41
2014	1,380,000	-	2,059,588	-	-	3,439,588	0.10%	\$ 42
2015	700,000	-	1,534,458	-	-	2,234,458	0.06%	\$ 27
2016	-	-	996,397	-	-	996,397	0.03%	\$ 12
2017	-	-	2,599,588	-	-	2,599,588	0.07%	\$ 32
2018			2,480,926			2,480,926	0.06%	\$ 30

**CASCADE COUNTY, MONTANA  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
2009	6,850,000	190,244	6,659,756	5.44%	\$ 83
2010	5,740,000	299,931	5,440,069	4.32%	\$ 67
2011	4,580,000	159,599	4,420,401	3.43%	\$ 67
2012	3,300,000	150,737	3,149,263	2.37%	\$ 54
2013	2,050,000	-	2,050,000	2.11%	\$ 38
2014	1,380,000	-	1,380,000	1.04%	\$ 25
2015	700,000	-	700,000	0.47%	\$ 17
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -

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

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Debt Limit	\$ 51,205,364	\$ 53,331,329	\$ 99,812,390	\$ 104,558,463	\$ 118,740,679	\$ 137,490,980	\$ 222,445,666	\$ 224,874,365	\$ 229,682,724	\$ 214,527,941
Total debt applicable to limit	9,102,483	7,982,095	7,966,759	7,546,632	3,377,221	3,439,588	2,234,458	996,397	2,599,588	2,480,926
Legal debt margin	\$ 42,102,881	\$ 45,349,234	\$ 91,845,631	\$ 97,011,831	\$ 115,363,458	\$ 134,051,392	\$ 220,211,208	\$ 223,877,968	\$ 227,083,136	\$ 212,047,015
Total debt applicable to the limit as a percentage of debt limit	17.78%	14.97%	7.98%	7.22%	2.84%	2.50%	1.00%	0.44%	1.13%	1.16%
 Total Assessed value				8,581,117,638						
Debt limit (2.5% of total asse				214,527,941						
Debt applicable to limit										
General Obligation bonds				-						
Other indebttness				2,495,926						
Total net debt applicable to l				2,495,926						
Legal debt margin				\$ 212,032,015						

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

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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>		
2009	80,680	3,002,633	37,217	39.0	11,787	5.1%		
2010	81,540	3,113,785	38,187	38.9	11,679	6.1%		
2011	81,769	3,224,542	39,435	39.0	11,564	7.1%		
2012	81,723	3,336,106	40,882	38.7	11,512	5.7%	*	
2013	82,834	3,357,888	40,759	38.7	11,517	5.1%		
2014	82,344	3,712,973	45,091	38.1	11,588	4.3%		
2015	82,278	3,709,997	45,091	38.1	12,946	4.1%		
2016	82,049	3,710,878	45,205	38.0	11,705	3.7%		
2017	81,654	3,863,878	****	38.0	11,660	3.7%	****	
2018	81,327	3,902,878	****	38.0	11,369	3.6%	****	***

\* State of Montana Research & Analysis Bureau

\*\*\*State of Montana CEIC Website

\*\*\*\*Superintendent of Schools Cascade County

\*\*\*\*\* Information Not Available to Date, so estimated using GFDA information

**CASCADE COUNTY, MONTANA  
PRINCIPAL EMPLOYERS  
FISCAL YEAR 2018 COMPARED TO FISCAL YEAR 2008**

Employer	2018			2008		
	Employees	Rank	County Employment	Employees	Rank	County Employment
**Malmstrom Air Force Base	4,000	1	28.00%	4,078	1	32.72%
*Benefis Health Care Center	3,800	2	26.80%	2,400	2	19.26%
*Great Falls Public School System	1,500	3	10.50%	1,613	3	12.94%
*Montana Air National Guard	1,039	4	7.00%	1,100	4	8.83%
*Great Falls Clinic	541	5	3.80%	773	5	6.20%
NEW	-		0.00%	700	6	5.62%
*Wal-Mart	413	6	4.00%	550	7	4.41%
*City of Great Falls	527	7	3.80%	469	9	3.76%
*Cascade County	517	8	3.60%	500	8	4.01%
*Centene Corporation	319	9	2.20%	n/a		0.00%
*Albertson's	285	10	2.00%	280	10	2.25%
*Loenbro	280	11	1.90%	n/a		
*Easter Seals/Goodwill	267	12	1.80%	n/a		
*University of Great Falls	229	13	1.60%	n/a		
*Missouri River Manor	225	14	1.50%	n/a	-	
*Davidson Cos.	218	15	1.50%	n/a		
Total County Employment-Principal Employers	<u>14,160</u>			<u>12,463</u>		

\*Sources: Great Falls Tribune Outlook 2017, Great Falls Chamber of Commerce

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

<b>Function</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
General government	109	107	98	86	86	89	79	93	119	125
Public Safety	183	158	173	163	164	162	155	140	165	163
Public Works	71	77	61	107	93	103	93	89	59	67
Public Health	83	85	81	86	66	82	77	77	85	102
Social and Economic services	48	44	38	52	44	40	50	39	28	24
Culture & Recreation	22	25	47	23	47	49	31	24	20	16
Housing and community development	5	5	5	5	5	5	5	5	5	4
<b>Total</b>	<b>521</b>	<b>501</b>	<b>503</b>	<b>522</b>	<b>505</b>	<b>530</b>	<b>490</b>	<b>467</b>	<b>481</b>	<b>501</b>

**CASCADE COUNTY, MONTANA  
CAPITAL ASSET STATISTICS BY FUNCTION  
LAST TEN FISCAL YEARS**

<b>Function</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Public Safety										
Station/Detention Center Bldg	1	1	1	1	1	1	1	1	1	1
Mobile Command Center	N/A	1	2	2	2	2	2	2	2	2
Patrol Units	N/A	39	35	35	35	35	47	47	47	47
Prisoner Transports	N/A	3	5	12	12	12	10	10	10	10
Public Works										
Administration Building	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,300	1,300	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522
Public health										
Clinic / Admin Building	1	1	1	1	1	1	1	1	1	1
Social and economic services										
Administration Building	-	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Admin Bldg. Bus Barn	-	-	1	1	1	1	1	1	1	1

N/A - information is not available

**CASCADE COUNTY, MONTANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For Year Ended June 30, 2017**

<b>Federal Grantor/Pass-Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through/ Contract Number</b>	<b>Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Pass Through Montana Department of Natural Resources and Conservation:			
Volunteer Fire Assistance	10.664	VFA-17-070/VFA-17-071	\$ 7,449
Pass Through Montana Department of Public Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
Woman/Infants/Children 14-15	10.557	16-07-5-21-003-0	212,711
Woman/Infants/Children 15-16	10.557	17-07-5-21-003-0	66,780
<b>Subtotal CFDA 10.557</b>			<u>279,491</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	17-07-5-21-080-0	1,265
<b>Food Distribution Cluster</b>			
Commodity Supplemental Food Program	10.565	17-02-7-21-005-0	22,958
<b>Subtotal Food Distribution Cluster</b>			<u>22,958</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<u>311,163</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b>CDBG - Entitlement Grants Cluster</b>			
Community Development Block Grants/Entitlement Grants	14.218		25,000
<b>Subtotal CDBG - Entitlement Grants Cluster</b>			<u>25,000</u>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u>25,000</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Pass Through Montana Department of Transportation:			
<b>Highway Planning and Construction Cluster</b>			
Courthouse Roof Rehab	20.205	STPE 5299 (109)	108,397
<b>Subtotal Highway Planning and Construction Cluster</b>			<u>108,397</u>

**CASCADE COUNTY, MONTANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For Year Ended June 30, 2017**

**Highway Safety Cluster**

Occupant Protection Incentive Grants	20.600	CTS #109135	3,776
Occupant Protection Incentive Grants	20.602	CTS #109135	3,776
National Priority Safety Programs	20.616	CTS #108522	25,842
<b>Subtotal Highway Safety Cluster</b>			<u>33,394</u>

**TOTAL DEPARTMENT OF TRANSPORTATION**

141,791

**U.S. ENVIRONMENTAL PROTECTION AGENCY**

Pass Through Montana Department of Environmental Quality:

Performance Partnership Grants	66.605	517002	11,594
Performance Partnership Grants	66.605	517003	2,389
<b>Subtotal CFDA 66.605</b>			<u>13,983</u>

Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97858401-2	3,713
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	161-151	82,594
<b>Subtotal CFDA 66.802</b>			<u>86,307</u>

**TOTAL ENVIRONMENTAL PROTECTION AGENCY**

100,290

**CORPORATION FOR NATIONAL AND COMMUNITY SERVICE**

**Foster Grandparent/Senior Companion cluster**

Foster Grandparent Program	94.011	15SFPMT005	174,741
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**TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE**

174,741

**U.S. DEPARTMENT OF HOMELAND SECURITY**

Pass Through Montana Department of Military Affairs, Montana Disaster and Emergency Services Division:

Hazard Mitigation Grant	97.039	DR-4172-MT, HMPG P-4-R	17,336
Pre-Disaster Mitigation Grant	97.039	PDMC-PL-08-MT-2015-002	2,950
<b>Subtotal CFDA 97.039</b>			<u>20,286</u>

State Fire Training Systems Grants	97.042	EMD--2016-EP-00002	27,935
Homeland Security Grant	97.042	EMW-2017-EP-00003	79,003
<b>Subtotal CFDA 97.042</b>			<u>106,938</u>

Homeland Security Grant	97.067	EMW-2017-SS-00009	158,933
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<u>286,157</u>

**CASCADE COUNTY, MONTANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For Year Ended June 30, 2017**

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Pass Through Montana Department of Public Health and Human Services:

Ombudsman/Title IV	93.042	1622101000008	1,491
<b>Aging Cluster</b>			
Ombudsman/Title IIIB	93.044	1622101000008	6,833
Senior Center Support/ Title IIIB	93.044	1622101000008	65,796
SHIP/Title IIIB	93.044	1622101000008	2,789
Aging Administration/Title IIIC	93.044	1622101000008	14,999
Aging Administration/Title IIIB	93.044	1622101000008	7,517
Congregate Meals/Title IIIC	93.045	1622101000008	99,091
Home Delivered Meals/Title IIIC	93.045	1622101000008	82,102
Home Delivered Meals/NSIP	93.053	1622101000008	61,525
<b>Subtotal Aging Cluster</b>			<u>340,652</u>
Aging Administration/Title IIIE	93.052	1622101000008	4,698
Respite/Title IIIE	93.052	1622101000008	46,033
<b>Subtotal CFDA 93.052</b>			<u>50,731</u>
SHIP/SHIP	93.324	1622101000008	9,540
SMP Counties	93.048		1,648
Public Health Emergency Preparedness	93.074	17-07-6-11-008-0	85,016
Immunization Project	93.268	17-07-4-361-106-0	39,535
Montana Cancer Control	93.283	17-07-3-01-002-0	73,652
HIV Treatment EIS	93.917	17-07-4-51-109-0	19,748
Aids/HIV	93.940	15-07-4-51-004-0	17,120
Aids/HIV	93.940	18-07-4-51-003-0	19,783
<b>Subtotal CFDA 93.940</b>			<u>36,903</u>
Maternal Child Health	93.994	17-07-5-01-007-0	158,039
<b>Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Cluster</b>			
HMF PAT	93.505	17-07-5-41-167-0	276,814
HMF Safe Care	93.505	17-07-5-41-167-0	77,150
<b>Subtotal CFDA 93.505</b>			<u>353,964</u>
Pass through Association of Food and Drug Officials			
Self-Assessment of FDA Standards	93.103	G-SP-1510-03236	6,643
Food and Drug Administration Research	93.103	G-T-1510-00316	2,048
Advancing Conformance with FDA Ratio; Standards	93.103	G-MP-1611-04112	11,290
<b>Subtotal CFDA 93.103</b>			<u>19,979</u>
Pass through Yellowstone County/Riverstone Health			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918B		30,000

**CASCADE COUNTY, MONTANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For Year Ended June 30, 2017**

**Health Center Cluster**

Consolidated Health Centers (Direct)			
Health Center Cluster Award period 6/1/16 - 5/31/17	93.224	17-3981160	377,865
Health Center Cluster Award period 6/1/16 - 5/31/17	93.527	17-398160G	1,181,069
Health Center Quality Improvement Fund 9/1/16 - 8/31/17	93.527	17-398160G	92,605
Delivery System Health Information Investment (DSHII)	93.527	17-398160G	39,414
Carryover of Unobligated balance	93.224	16-398160G	67,532
Carryover of Unobligated balance	93.527	16-398160G	67,532
Access Increase in Mental Health Services	93.527	17-398160G	101,410
HRSA Grant (program income)	93.527		<u>1,037,313</u>
<b>Subtotal Health Centers Cluster</b>			<u>2,964,740</u>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>4,185,637</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$5,224,778</u>

**Cascade County**  
**Notes to Schedule of**  
**Expenditures of Federal Awards**  
**June 30, 2018**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Cascade County under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Cascade County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Cascade County.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

**Note 3 - Indirect Cost Rate**

Cascade County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 4 - Subrecipients**

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

**Note 5 - Outstanding Federal Loans**

The County has no federal loan obligations as of June 30, 2018.

**INDEPENDENT AUDITOR'S 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**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County (the "County"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Cascade County's basic financial statements, and have issued our report thereon dated March 29, 2019.

**Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weakness or significant deficiencies and therefore, material weakness or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002 that we consider to be significant deficiencies.

**Cascade County  
Independent Auditor's 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**

**Page 2**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2018-003.

**County's Responses to Findings**

Cascade County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Cascade County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**Purpose of this Report**

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

*Wipfli LLP*

**Great Falls, Montana  
March 29, 2019**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited Cascade County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2018. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on the Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2018-004. Our opinion on the major federal program is not modified with respect to these matters.

**Cascade County  
Independent Auditor's Report  
on Compliance for Each  
Major Federal Program and  
on Internal Control over  
Compliance Required by the  
Uniform Guidance**

**Page 2**

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

**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2018-004.

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

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



**Great Falls, Montana  
March 29, 2019**

CASCADE COUNTY

Schedule of Findings and Questioned Costs

June 30, 2018

1. Summary of Auditors' Results  
Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major programs

<u>CFDA Number(s)</u>	<u>Federal Program or Cluster</u>
93.224 / 93.527	Health Center Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

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

2018-001 **Processing Payroll Deductions**

**Criteria or Specific Requirement:** Payments and accrued liabilities for payroll deductions (tax withholdings, insurance, etc.) should be supported with documentation that can be reconciled to the individual underlying payroll transactions.

**Condition:** Disbursements related to payroll deductions are reviewed for reasonableness. However, the payroll department is not providing supporting documentation for the disbursement. Additionally, the liabilities in fiduciary funds 7053-HR Payroll Tax Deposits and 7910-Payroll Clearing Account could not be fully reconciled to underlying payroll transactions.

**Context:** We tested 25 expenditures from the entire population of expenditures for the year ended June 30, 2018. One of the items tested related to a disbursement for payroll deductions. We made inquiries and requested support for payroll deduction liability accounts in two fiduciary funds.

**Effect:** The payments and accrued liabilities related to payroll deductions are subject to a greater risk of error without adequate supporting documentation.

**Cause:** The internal control for the review of payments and accrued liabilities for payroll deductions does not require supporting documentation to be provided to the approver of the disbursement.

**Repeat:** No

**Auditor's Recommendation:** The County has implemented a control that disbursements related to payroll deductions be reviewed for reasonableness. However, we recommend that supporting documentation be provided to the reviewer of payroll deduction payments and related accrued liabilities.

**Views of Responsible Officials:** The County agrees with the finding and recommendation. The County has a plan in place to address the payroll approval issue as well as the payroll reconciliation issue.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

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

2018-002 **Account reconciliation and approval**

**Criteria or Specific Requirement:** Internal controls should be in place to ensure reconciliations of all account balances are performed within a reasonable amount of time and are accurate. Additionally, all journal entries should be reviewed and approved by a someone other than the journal entry preparer.

**Condition:** While the majority of account balances were properly reconciled, we noted the following accounts were misstated and needed correcting journal entries.

- Material software licensing costs were not properly capitalized in accordance with GASB's statement 51.
- A material note payable was not properly recorded as debt for reporting in the government wide financial statements.

We also noted that not all journal entries are approved by someone other than the preparer in the accounting department.

**Context:** We performed substantive audit procedures for all material balance sheet accounts.

**Effect:** Without performing timely and accurate account reconciliations that are reviewed and approved, information provided to management may not be accurate. Additionally, the possibility that fraud or material errors could occur and go undetected increases.

**Cause:** The policy for capitalization of software did not entirely align with generally accepted accounting policies which allowed for the error related to software. The note payable was correctly recorded in the funds, but was missed in the government wide statement due likely to its non-standard format.

**Repeat:** No

**Auditor's Recommendation:** The County should continue to refine its internal controls over account reconciliations, including the requirement that all journal entries are reviewed and approved by someone other than journal entry preparer.

**Views of Responsible Officials:** The County agrees with the finding and recommendation. The County has a plan in place to address the reconciliation and approval issues.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

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

2018-003 **Annual Financial Report**

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

**Condition:** The County did not complete, within six months after June 30, 2018, its annual financial report.

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

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

**Cause:** In the past the County has used a draft version of the Comprehensive Annual Financial Report (CAFR) to meet the MCA requirements for reporting. Due to a change in staffing, a draft version of the CAFR was not completely ready in time to meet the MCA reporting requirements.

**Repeat:** No

**Auditor's Recommendation:** If the County intends to use a draft or final CAFR to meet MCA reporting requirements, we recommend the preparation begin earlier, or additional staff be retained to assist with the preparation.

**Views of Responsible Officials:** The County agrees with the finding and recommendation. The County plans to begin CAFR preparation earlier and use it to meet MCA reporting requirements.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

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

2018-004 **Special Tests and Provisions - Application of Sliding Scale Fees**

***Federal program information:***

Funding agency: Department of Health and Human Services  
Title: Health Care Cluster  
CFDA number: 93.224/93.527  
Award year and number: 2017; H80CS00566-16-00

***Criteria or Specific Requirement:*** Per the 2018 DHHS Compliance Supplement, "Health centers must prepare and apply a sliding fee discount schedule (SFDS) so that the amounts owed for health center services by eligible patients are adjusted (discounted) based on the patient's ability to pay..."

***Condition:*** One patient had the incorrect patient responsibility portion applied to their account. The patient subsequently paid the correct rate, but a balance remained due to the incorrect sliding scale being applied.

***Context:*** We randomly sampled and tested the application of sliding scale in 40 patient claims submitted during the fiscal year. This includes claims for medical, dental and psychological services. The sample was not statistically valid (sampling risk was not quantified).

***Questioned Costs:*** None.

***Effect:*** Patients may not be assessed the correct sliding scale level and may be underpaying or overpaying for clinical services.

***Cause:*** The incorrect scale was mistakenly applied to the patient's account, and no formal internal controls over this provision were present to prevent or detect this mistake. This instance was not identified and corrected until after the fiscal year under audit.

***Repeat:*** Yes - Years as Repeat Finding: One, 2017-003

***Auditor's Recommendation:*** We recommend the Clinic develop a more formal internal audit process, which consists of documentation, to ensure sliding scales are correctly applied.

***Views of Responsible Officials:*** The County agrees with the finding and recommendation. The County has updated policies and plans for additional training and self-audits.



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## CASCADE COUNTY

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### 2018 Audit Findings Corrective Action Plans

2018-001

#### **Processing Payroll Deductions**

The County agrees with auditor's recommendations. The County, effective April 1, 2019, will implement a control that all HR disbursements, and any related accrued liabilities, will have appropriate attachments before approval. Also the Payroll accounts have started to be reconciled monthly by the HR department and any adjustments are given to the accounting department.

2018-002

#### **Account reconciliation and approval**

The County agrees with auditor's recommendations. The internal controls have been extended to include additional reconciliation at the end of the year for fixed assets and the Fixed Asset policy is being reviewed. Also long term liabilities will be reviewed and compared to fund financials. An internal control that includes having journals created in the Accounting Department approved by someone other than the accountant creating and entering them has been implemented.

2018-003

#### **Annual Financial Report**

The County agrees with the auditor's recommendations. The County plans to use a draft or final CAFR to meet MCA reporting requirements. The CAFR preparation will begin earlier and additional staff will be added if needed.

2018-004

#### **Special Test and Provisions**

The Community Health Care Center has updated their policy on Sliding Fee Discount Program, (SFDP). All Patient Advocates, Care Coordinators and Billers have been re-educated on the policy. New employees will receive the SFDP training during orientation. The Sliding Fee Discount Schedules, (SFDS) have been updated to reflect the new Federal Poverty Guidelines.

The Community Health Care Center has also implemented a quality assurance plan to self-audit 55 patient charts per month to verify if the SFDS has been applied correctly. The rate of successful performance will be reported to the Quality Committee.

Cascade County  
Summary Schedule of Prior Year Audit Findings  
June 30,2018

<b>Finding 2017-001</b>	<b>Segregation of Duties – Implemented</b>
<b>Finding 2017-002</b>	<b>Prior Period Adjustment – Implemented</b>
<b>Finding 2017-003</b>	<b>Special Tests and provisions – Not Implemented</b> The Community Health Care Center has updated their policy on Sliding Fee Discount Program, (SFDP). All Patient Advocates, Care Coordinators and Billers have been re-educated on the policy. Along with this they have also implemented a quality assurance plan to verify the SFDS has been applied correctly.
<b>Finding 2017-004</b>	<b>Allowable Costs and Activities Allowed – Implemented</b>