

Cascade County, Montana



Comprehensive Annual Financial Report

FISCAL YEAR 2004

JULY 1, 2003 – JUNE 30, 2004

CASCADE COUNTY, MONTANA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2004

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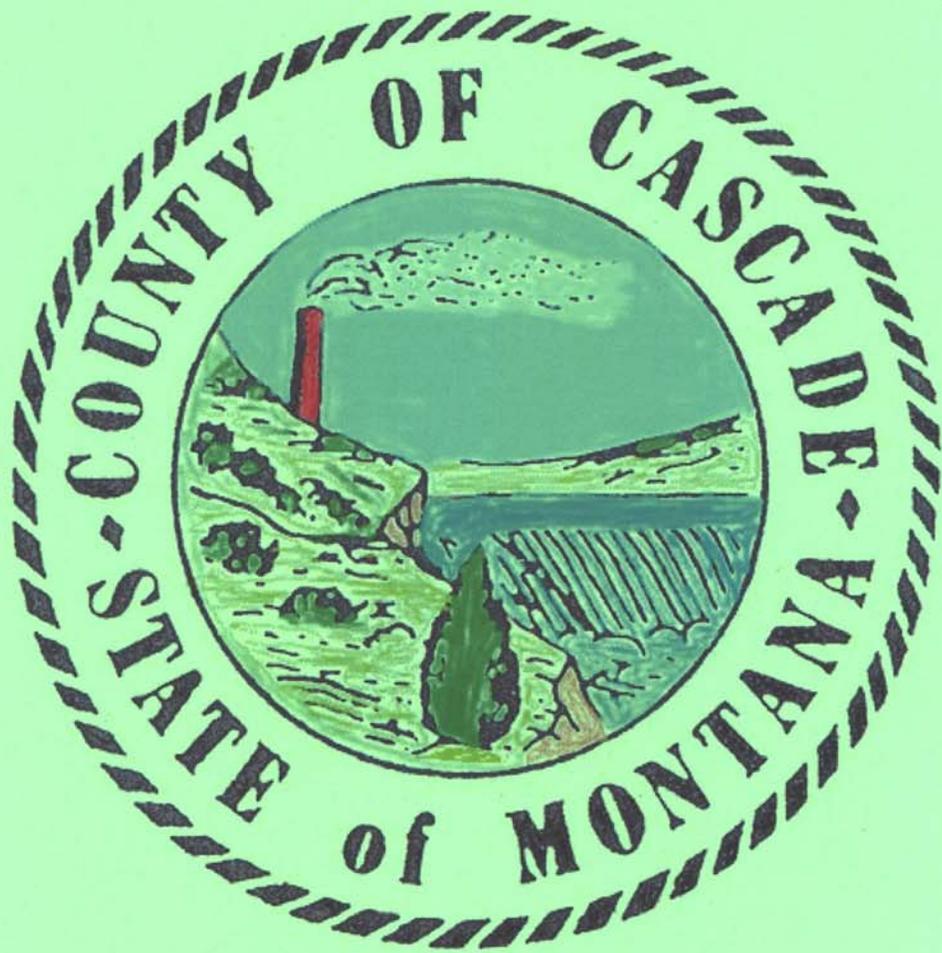
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INTRODUCTORY
SECTION





CASCADE COUNTY

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

December 5, 2004

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

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and within one year the financial statements audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Cascade County for the fiscal year ended June 30, 2004.

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

Junkermier, Clark, Campanella, Stevens, P.C. (JCCS), a firm of licensed certified public accountants have audited Cascade County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Cascade County for the fiscal year ended June 30, 2004, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Cascade County's financial statements for the fiscal year ended June 30, 2004, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

Cascade County was incorporated September 12, 1887. The county seat is the City of Great Falls. The County covers an area of 2,659 square miles in Central Montana. The estimated population is 79,561. The County is governed by a board of three County Commissioners elected by the voters of the County.

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

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

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

Factors Affecting Financial Condition

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

Local economy. Cascade County's economy continues to rely chiefly upon the following industries: government and government enterprises (Malmstrom AFB), the services industry, retail trade industry, and agriculture. All of these industries remained relatively constant in fiscal year 2004 and are expected to do the same in fiscal year 2005.

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

Malmstrom AFB is the largest employer in Cascade County with 4,572 employees. Malmstrom AFB is a major contributor to the local areas retail and services industries.

In summary, Cascade County's economy continued its slow growth in fiscal year 2004. Despite this slow growth, Cascade County continues to rank with the other major urban areas, among the highest in the state.

Long-term financial planning

The County hired a management firm to take over the management of the Montana Expo Park. Prior to January 1, 2003 the City of Great Falls managed the Expo Park. The County set up a capital improvement fund that is mainly funded by capital improvement charges imposed on users of the facility. This will help ensure that necessary improvements at the facility will have available financing. The contract with the management company requires \$50,000 of funding for capital improvements during the fiscal year ending June 30, 2004. The following two fiscal years requires funding between \$50,000 and \$250,000 depending on the subsidy required for operations of the Expo Park. During, fiscal year 04/05 the County had some resources become available. The Board of County Commissioners opted to use this money to pay off the debt of the Montana Expo Park.

Cash management policies and practices

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

Risk Management.

In September 2003 the current risk manager for the County retired. The County decided to consolidate this position with the duties assigned mainly to the Human Resource and Civil Attorney departments.

Pension and other post employment benefits.

The County participates in two cost-sharing, multiple-employer retirement benefit plans (PERS and SRS). Both plans are administered by the State of Montana. The State has indicated that employer contribution for the PERS plan may increase by 30%. This determination will be made during the next legislative session.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cascade County, Montana for its comprehensive annual financial report for the fiscal year ended June 30, 2003. This was the third consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

Randall R Hand
Randall R. Hand
Finance Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cascade County,
Montana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2003

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



Nancy L. Zjella

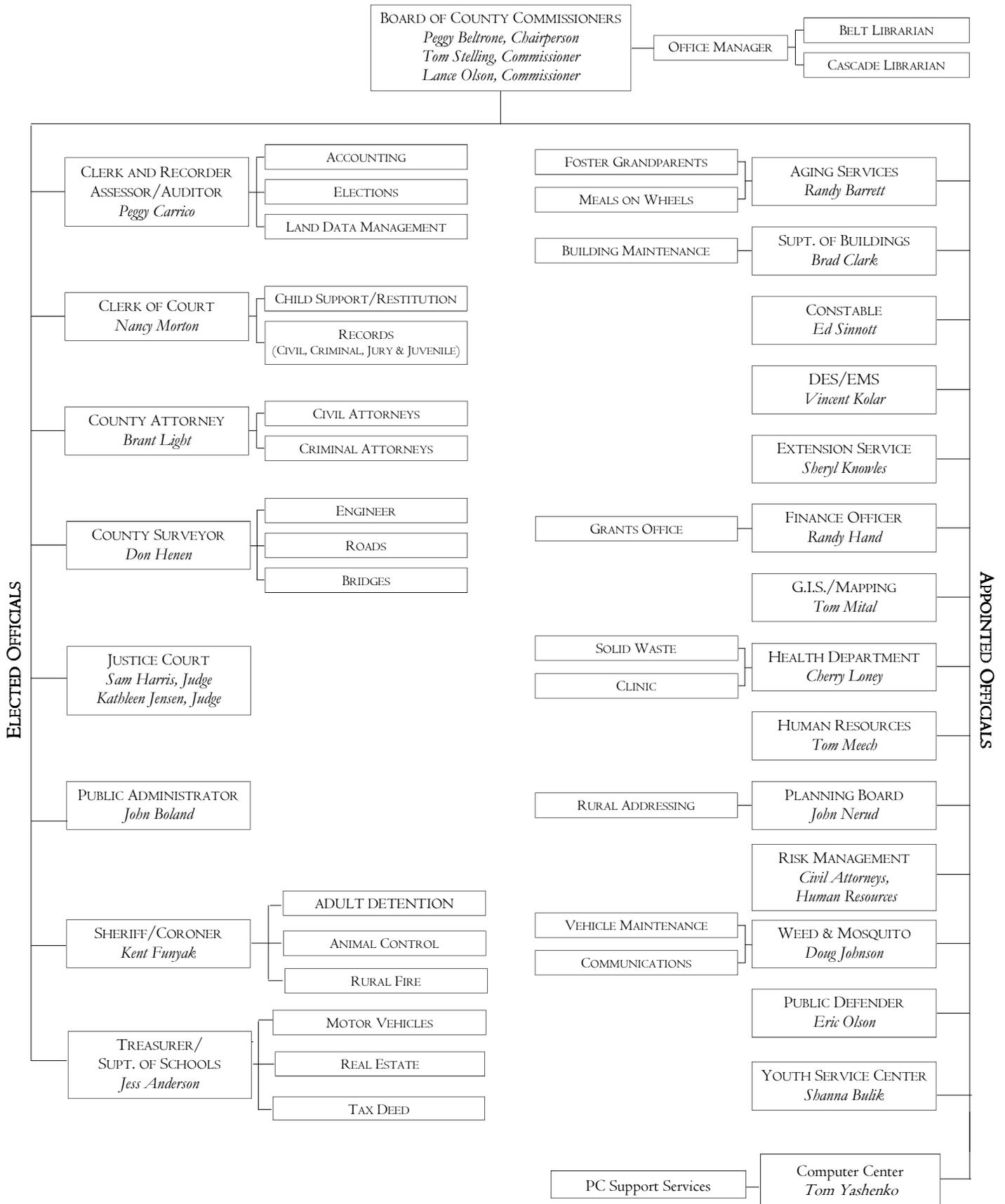
President

Jeffrey R. Enos

Executive Director

Cascade County Organizational Structure

June 30, 2004

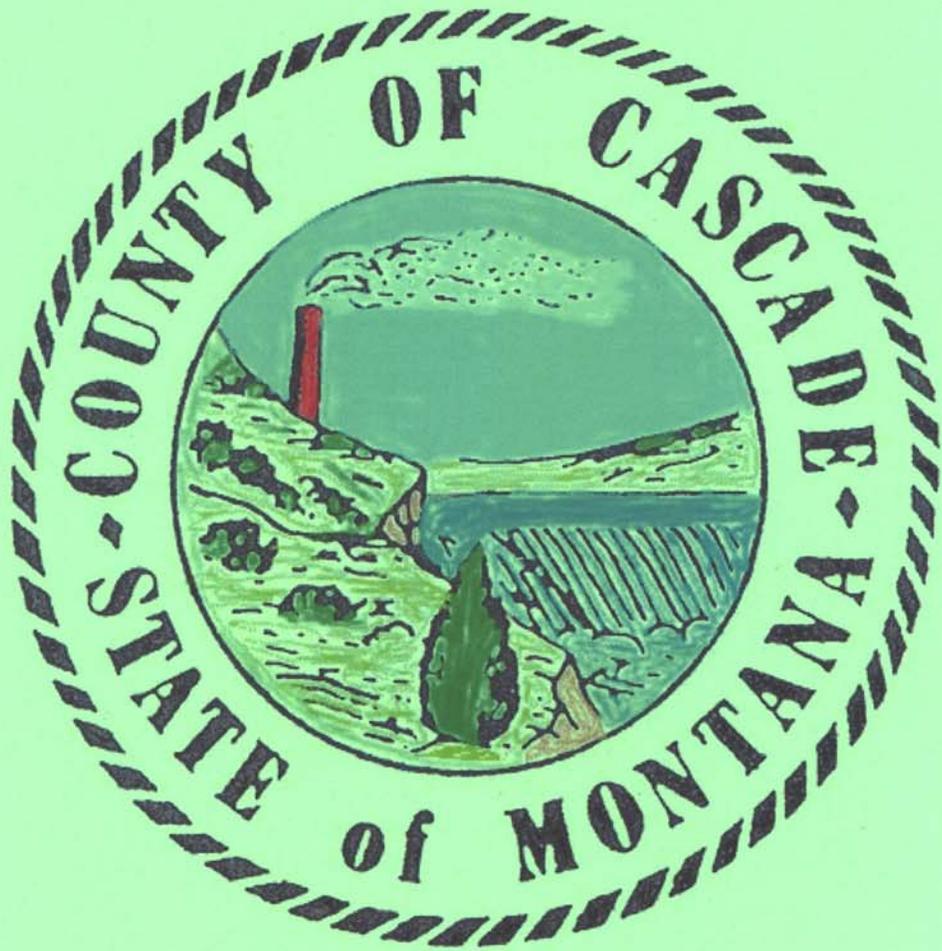


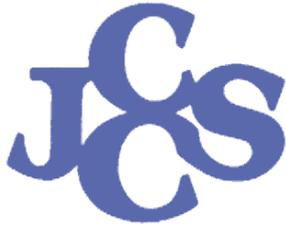
**CASCADE COUNTY, MONTANA
ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2004**

<u>Office</u>	<u>Name of County Official/Officer</u>	<u>Date Term Expires</u>
Commissioner (Chairperson)	Peggy Beltrone	December 31, 2006
Commissioner	Tom Stelling	December 31, 2004
Commissioner	Lance Olson	December 31, 2008
Attorney	Brant Light	December 31, 2006
Clerk and Recorder/Auditor/Assessor	Peggy Carrico	December 31, 2006
Clerk of District Court	Nancy Morton	December 31, 2004
Justice of the Peace	Sam Harris	December 31, 2006
Justice of the Peace	Kathleen Jensen	December 31, 2006
Public Administrator	John Boland	December 31, 2006
Sheriff/Coroner	Kent Funyak	December 31, 2004
Treasurer/School Superintendent	Jess Anderson	December 31, 2006
Surveyor	Don Henen	December 31, 2006

FINANCIAL

SECTION





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Certified Public Accountants and Business Advisors

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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana, as of June 30, 2004, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and the Major Special Revenue Fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

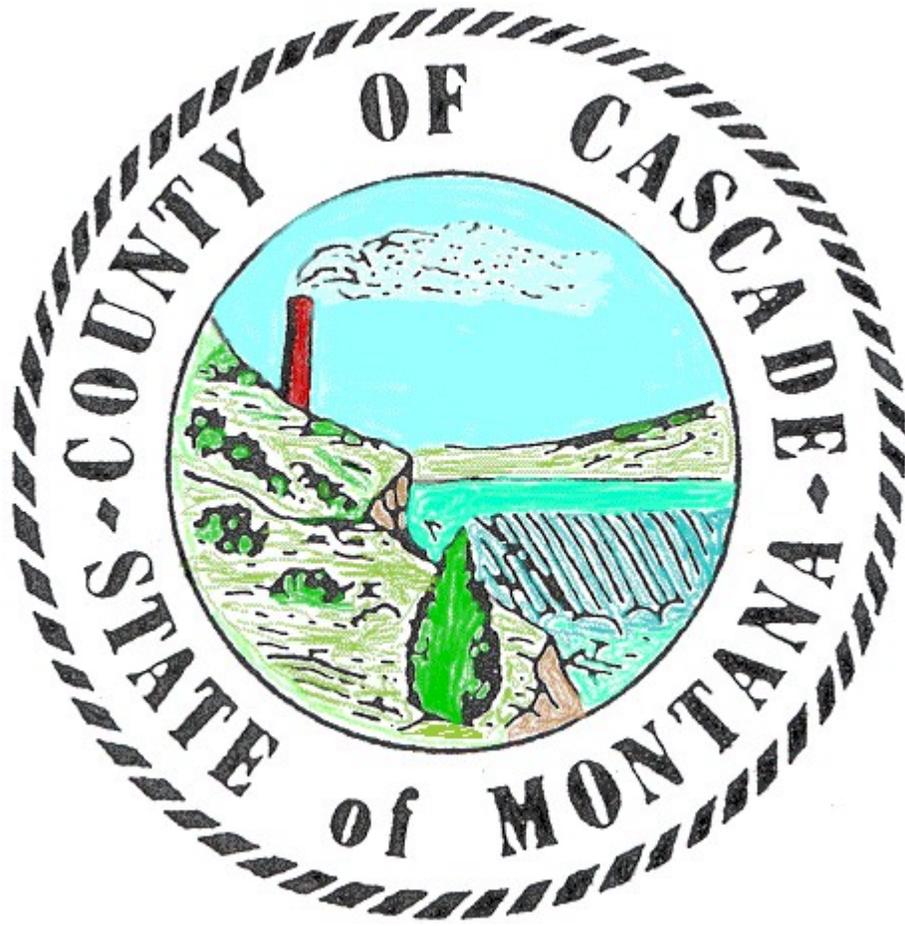
In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2004, on our consideration of Cascade County, Montana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

Great Falls, Montana
November 5, 2004



Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2004

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, 2004. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-5 of this report.

Financial Highlights

- The assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$36,944,016 (*net assets*). Of this amount, \$14,921,757 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$2,251,973.
- As of the close of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$27,758,548, an increase of \$2,640,492 in comparison with the prior year. Approximately fifty-four percent of this total amount, \$14,630,817, is *available for spending* at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$4,128,239 or 76% of total general fund expenditures and other financing uses.
- Cascade County's total debt decreased by \$1,209,572 (7.0%) during the current fiscal year.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

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

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

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

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

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

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

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2004

Cascade County maintains 124 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Public Safety Fund (special revenue) which are considered to be major funds. Data from the other 122 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

Fiduciary funds Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support Cascade County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

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

Other information Combining and individual fund statements and schedules referred to earlier in connection with non-major governmental funds, internal service funds, and fiduciary funds can be found on pages 49-276 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Cascade County, assets exceeded liabilities by \$36,944,016 at the close of the most recent fiscal year.

The largest portion of Cascade County's net assets (56 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment, infrastructure, improvements other than buildings), less any related debt used to acquire those assets that is still outstanding. Cascade County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Cascade County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2004

	CASCADE COUNTY'S NET ASSETS					
	Governmental		Business-type		Total	
	Activities		Activities			
	2004	2003	2004	2003	2004	2003
Current and Other Assets	\$ 18,820,496	\$ 17,165,991	\$ 1,040,520	\$ 726,052	\$ 19,861,016	\$ 17,892,043
Capital Assets	25,976,736	26,363,667	9,185,381	9,683,666	35,162,117	36,047,333
Total Assets	<u>44,797,232</u>	<u>43,529,658</u>	<u>10,225,901</u>	<u>10,409,718</u>	<u>55,023,133</u>	<u>53,939,376</u>
Long-term Liabilities Outstanding	15,489,817	16,705,221	434,460	492,936	15,924,277	17,198,157
Other Liabilities	1,548,867	1,706,381	605,973	342,795	2,154,840	2,049,176
Total Liabilities	<u>17,038,684</u>	<u>18,411,602</u>	<u>1,040,433</u>	<u>835,731</u>	<u>18,079,117</u>	<u>19,247,333</u>
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	11,980,158	12,362,924	8,735,413	9,182,747	20,715,571	21,545,671
Restricted	1,147,573	695,245	159,115	159,115	1,306,688	854,360
Unrestricted	<u>14,630,817</u>	<u>12,059,887</u>	<u>290,940</u>	<u>232,125</u>	<u>14,921,757</u>	<u>12,292,012</u>
Total Net Assets	<u>\$ 27,758,548</u>	<u>\$ 25,118,056</u>	<u>\$ 9,185,468</u>	<u>\$ 9,573,987</u>	<u>\$ 36,944,016</u>	<u>\$ 34,692,043</u>

An additional portion of Cascade County's net assets (3.5 percent) represents resources that are subject to internal restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$14,921,757) may be used to meet the County's ongoing obligations to citizens and creditors.

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

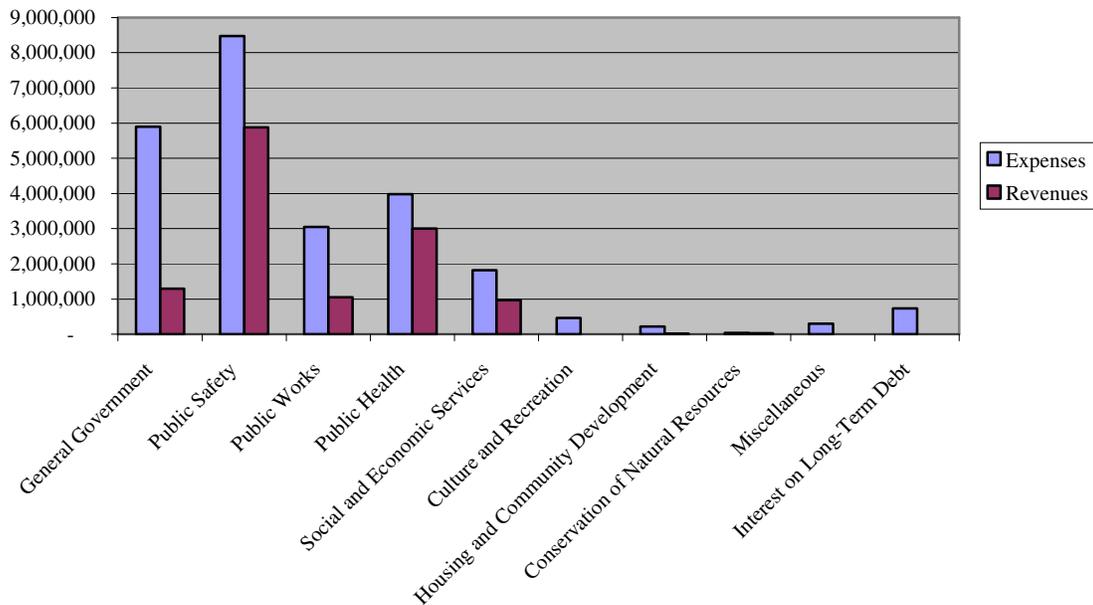
	CASCADE COUNTY'S CHANGES IN NET ASSETS					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2004	2003	2004	2003	2004	2003
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,235,020	\$ 8,223,786	\$ 2,722,749	\$ 864,768	\$ 10,957,769	\$ 9,088,554
Operating Grants and Contributions	3,988,386	3,065,373	-	-	3,988,386	3,065,373
Capital Grants and Contributions	14,559	59,776	-	-	14,559	59,776
General Revenues:						
Property Taxes	14,393,031	12,485,133	-	-	14,393,031	12,485,133
Other	<u>1,812,135</u>	<u>1,261,811</u>	<u>3,730</u>	<u>2,829</u>	<u>1,815,865</u>	<u>1,264,640</u>
Total Revenues	<u>28,443,131</u>	<u>25,095,879</u>	<u>2,726,479</u>	<u>867,597</u>	<u>31,169,610</u>	<u>25,963,476</u>
Expenses:						
General Government	5,902,286	5,829,730	-	-	5,902,286	5,829,730
Public Safety	8,475,107	8,263,448	-	-	8,475,107	8,263,448
Public works	3,044,372	2,660,177	-	-	3,044,372	2,660,177
Public health	3,981,286	3,718,394	-	-	3,981,286	3,718,394
Social and economic services	1,821,099	1,851,928	-	-	1,821,099	1,851,928
Culture and recreation	464,432	554,713	-	-	464,432	554,713
Housing and community development	215,894	133,284	-	-	215,894	133,284
Conservation of natural resources	36,539	41,889	-	-	36,539	41,889
Miscellaneous	300,473	491,234	-	-	300,473	491,234
Interest on long-term debt	731,594	774,017	-	-	731,594	774,017
Solid Waste	-	-	513,105	541,975	513,105	541,975
Montana Expo Park	-	-	<u>3,431,450</u>	<u>1,264,564</u>	<u>3,431,450</u>	<u>1,264,564</u>
Total Expenses	<u>24,973,082</u>	<u>24,318,814</u>	<u>3,944,555</u>	<u>1,806,539</u>	<u>28,917,637</u>	<u>26,125,353</u>
Change in Net Assets Before Transfers	3,470,049	777,065	(1,218,076)	(938,942)	2,251,973	(161,877)
Transfers	<u>(829,557)</u>	<u>(9,939,813)</u>	<u>829,557</u>	<u>9,939,813</u>	<u>-</u>	<u>-</u>
Change in Net Assets	2,640,492	(9,162,748)	(388,519)	9,000,871	2,251,973	(161,877)
Net Assets beginning of year	<u>25,118,056</u>	<u>34,280,804</u>	<u>9,573,987</u>	<u>573,116</u>	<u>34,692,043</u>	<u>34,853,920</u>
Net Assets end of year	<u>\$ 27,758,548</u>	<u>\$ 25,118,056</u>	<u>\$ 9,185,468</u>	<u>\$ 9,573,987</u>	<u>\$ 36,944,016</u>	<u>\$ 34,692,043</u>

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2004

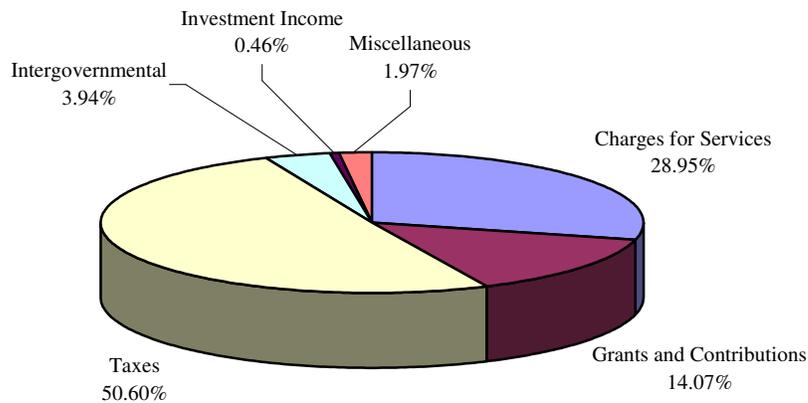
Governmental activities Governmental activities increased Cascade County's net assets by \$3,470,049, before transfers. Key elements of this increase are as follows:

- During the fiscal year a major taxpayer that has protested taxes released a portion of the prior year's protest. This amounted to \$321,907 in principal.
- The County collected \$1,585,991 more in property taxes, without the protest release taken into consideration. The County increased taxes by \$833,133 for the fiscal year. Of this amount two major taxpayers protested \$862,776 of their taxes, which was a decrease in protested taxes of \$252,903 over the prior year.
- The County was more aggressive in obtaining grants to fund special projects throughout the County. This resulted in \$959,494 in additional revenues over the prior year.
- While revenues increased significantly expenses for the County only increased \$654,268 or 2.7%.

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



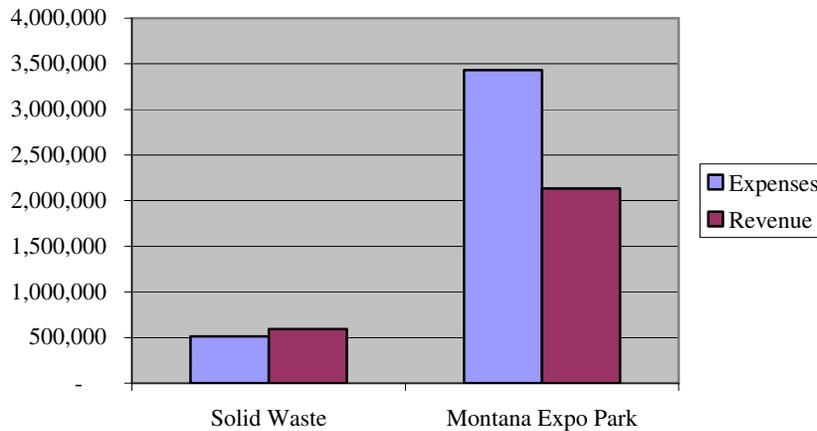
For the most part, increases in expenses closely paralleled inflation and growth in the demand for services.

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2004

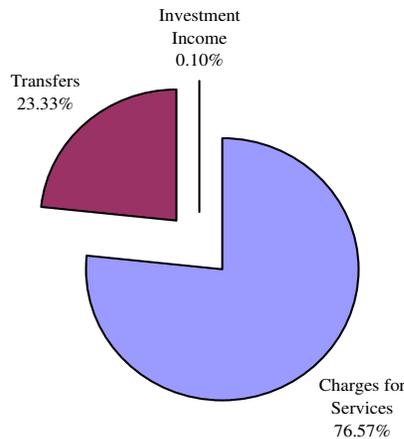
Business-type activities decreased Cascade County's net assets by \$1,218,076, before transfers. Key elements of this decrease are as follows:

- The Montana Expo Park had a loss before transfers of \$1,297,547. The County hired a professional management company in the prior fiscal year. The contract calls for an operating loss not to exceed \$600,000 less horse racing profit or loss and depreciation. Depreciation expense for the year was \$479,796, and the horse racing loss was \$23,989. This left a contract operating subsidy of \$793,762. The County will receive a \$25,000 refund from the management company for the excess loss.

Expense and Program Revenues – Business-type Activities



Revenues by Source – Business-type Activities



Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$13,974,914, an increase of \$1,756,797 in comparison with the prior year. Approximately 92 percent of this total amount (\$12,861,795) constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to pay debt service (\$1,097,448), and 2) replacement of the County computer system (\$15,671).

Cascade County, Montana Management's Discussion and Analysis For the Year Ended June 30, 2004

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$4,128,239. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 76 percent of total general fund expenditures and other financing uses.

The general fund's fund balance was increased by \$1,682,616 during the current fiscal year. Key factors in this increase are as follows:

- The General Fund's revenues exceeded budgeted revenues by \$1,548,438. For further explanation see General Fund Budgetary Highlights below.
- The County reduced expenditures and other financing uses in the general fund by \$557,605 over the prior year.

The fund balance of the Public Safety Fund grew by \$412,448. Key factors in this increase are as follows:

- Charges for services, mainly consisting of charges for housing federal and state inmates, revenue increased by \$336,131 over the prior year.
- A major taxpayer (PPL) released a portion of their prior year protested taxes due to the County.

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

Unreserved net assets of the Solid Waste Disposal at the end of the year amounted to \$195,015. The total increase in net assets was \$79,471. Other factors concerning the finances of this fund have already been addressed in the discussion of Cascade County's business-type activities.

Unreserved net assets of the Montana Expo Park at the end of the year amounted to \$95,925. The total decrease in net assets was \$467,990. Factors concerning the finances of this fund have already been addressed in the discussion of Cascade County, Montana's business-type activities.

General Fund Budgetary Highlights

There was no difference between the original budget and the final amended budget. The budget as adopted required the use of \$593,356 of the reserves, the year end actual added \$1,682,616 to the reserves. The significant variances between budget and actual are as follows:

1. The County collects a local motor vehicle option tax. The County budgets this revenue source conservatively to ensure not relying on it. The County collected \$431,190 more than budgeted.
2. The County received two PILT payments during the year. The County did not budget to receive PILT for the year since we did not receive PILT in the previous year. The County collected \$549,962 in PILT. The second payment was for fiscal year ended June 30, 2005.
3. The County's entitlement revenue was budgeted at the historical amount. After budget was set it was determined by the Board of County Commissioners that all entitlement revenue would be recorded into the general fund. The general fund collected \$160,265 more in entitlement revenue than budgeted.
4. The County collected \$276,326 more in Clerk and Recorder Fees than budgeted. The County budgeted this revenue conservatively, to ensure not over budgeting revenues.
5. The personnel services costs for the general government function was \$202,969 under the budgeted amount. This occurred because at the time of the budget being set, there was a request for additional staff. This staff was not approved but the position was budgeted for. In addition, the County had two positions vacant for approximately six months.
6. The General Fund budgeted a \$590,000 transfer to the Public Safety fund. The public safety fund did extremely well and the County Commission reversed a portion of this transfer.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for its governmental and business type activities as of June 30, 2004, amounts to \$35,162,117 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges.

The County obtained a grant for the replacement of a bridge in the County. The project was started in the fiscal year but will not be completed until the next fiscal year. The amount invested in the bridge at year end has been recorded as construction in progress.

**Cascade County, Montana
Management's Discussion and Analysis
For the Year Ended June 30, 2004**

**CASCADE COUNTY'S CAPITAL ASSETS
(net of depreciation)**

	Governmental Activities		Business-type Activities		Total	
	2004	2003	2004	2003	2004	2003
	Land	\$ 176,120	\$ 176,120	\$ 84,681	\$ 84,681	\$ 260,801
Land Easements	3,198,284	3,198,284	-	-	3,198,284	3,198,284
Construction in Progress	58,680	778,507	-	-	58,680	778,507
Buildings	17,509,846	17,080,041	6,521,748	6,778,219	24,031,594	23,858,260
Improvements Other Than Buildings	69,224	77,140	2,366,599	2,559,190	2,435,823	2,636,330
Machinery and Equipment	2,196,620	2,401,251	212,353	261,576	2,408,973	2,662,827
Infrastructure	2,767,962	2,652,324	-	-	2,767,962	2,652,324
Total	\$ 25,976,736	\$ 26,363,667	\$ 9,185,381	\$ 9,683,666	\$ 35,162,117	\$ 36,047,333

Additional information on Cascade County's capital assets can be found in note IV.E on pages 39-40 of this report.

Long-term Debt At the end of the current fiscal year, Cascade County had total bonded debt outstanding of \$12,825,787. Of this amount, \$11,750,000 comprises debt backed by the full faith and credit of the County and \$1,075,787 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. In addition, the County had \$1,777,613 in loans; \$1,614,333 in compensated absences and \$32,816 in capital leases.

CASCADE COUNTY OUTSTANDING DEBT

General Obligation and Rural Special Improvement District Bonds

	Governmental Activities		Business-type Activities		Total	
	2004	2003	2004	2003	2004	2003
	General Obligation Bonds	\$ 11,750,000	\$ 12,600,000	\$ -	\$ -	\$ 11,750,000
Special Assessment Debt with Governmental Commitment	1,075,787	1,174,157	-	-	1,075,787	1,174,157
Total	\$ 12,825,787	\$ 13,774,157	\$ -	\$ -	\$ 12,825,787	\$ 13,774,157

Cascade County's total debt was reduced by \$1,209,572 (7 %) during the current fiscal year.

Cascade County is not rated on its general obligation debt.

State statutes limit the amount of County indebtedness to 1.4% of the total assessed taxable value. The current debt limitation for Cascade County is \$40,074,760, which is significantly in excess of Cascade County's outstanding debt.

Additional information on Cascade County's long-term debt can be found in note IV.G on pages 40-43 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Cascade County is currently 4.6 percent, which is no change when compared to a year ago. This compares favorably to the state's average unemployment rate of 4.6 percent and the national average of 6.0 percent.
- Inflationary trends in the region compare favorably to national indices.
- Cascade County received tax protest from PP&L and Qwest (a major utility company) in the fiscal year ending June 30, 2004, for the amount of \$862,776. The County is expecting both companies to protest an amount at least equal to the amount protested in 2004 during the 2005 fiscal year. The Companies protested \$465,046 of the first half of their taxes in FY 2005. The County took this into consideration when setting the 2005 budget.

All of these factors were considered in preparing Cascade County's budget for the 2005 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund increased to \$4,128,239. Cascade County has appropriated \$1,691,163 of this amount for spending in the 2005 fiscal year budget. It is intended that this use of available fund balance will allow the County to provide current level of services during the 2005 fiscal year.

Requests for Information

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
June 30, 2004

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 14,331,107	\$ 521,379	\$ 14,852,486
Taxes and assessments receivable	4,258,212	150,467	4,408,679
Allowance for protested taxes	(2,203,642)	-	(2,203,642)
Inventory	-	20,522	20,522
Other receivables	1,647,267	117,533	1,764,800
Prepaid expenses	13,665	71,504	85,169
Due from (to) other funds	549,135	-	549,135
Deferred Charges	180,621	-	180,621
Restricted cash and cash equivalents	44,131	159,115	203,246
Capital assets (net of accumulated depreciation):			
Land	176,120	84,681	260,801
Land Easements	3,198,284	-	3,198,284
Construction in progress	58,680	-	58,680
Buildings	17,509,846	6,521,748	24,031,594
Improvements other than buildings	69,224	2,366,599	2,435,823
Machinery and equipment	2,196,620	212,353	2,408,973
Infrastructure	2,767,962	-	2,767,962
Total Assets	44,797,232	10,225,901	55,023,133
LIABILITIES			
Short-term payables	\$ 1,299,529	\$ 169,144	\$ 1,468,673
Deferred revenue	-	384,167	384,167
Current portion of long-term debt	249,338	52,662	302,000
Noncurrent liabilities:			
General obligation bonds	11,750,000	-	11,750,000
Special assessment debt	1,073,523	-	1,073,523
Loans	1,151,544	397,306	1,548,850
Compensated absences	1,502,875	37,154	1,540,029
Capital lease obligations	11,875	-	11,875
Total Liabilities	17,038,684	1,040,433	18,079,117
NET ASSETS			
Invested in capital assets, net of related debt	11,980,158	8,735,413	20,715,571
Restricted for:			
Equipment replacement	50,125	159,115	209,240
Debt service	1,097,448	-	1,097,448
Unrestricted	14,630,817	290,940	14,921,757
Total Net Assets	\$ 27,758,548	\$ 9,185,468	\$ 36,944,016

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

CASCADE COUNTY, MONTANA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2004

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 5,902,286	\$ 1,273,134	\$ 20,180	\$ -	\$ (4,608,972)	\$ -	\$ (4,608,972)
Public safety	8,475,107	5,346,980	535,804	-	(2,592,323)	-	(2,592,323)
Public works	3,044,372	808,809	231,556	14,559	(1,989,448)	-	(1,989,448)
Public health	3,981,286	799,138	2,202,791	-	(979,357)	-	(979,357)
Social and economic services	1,821,099	(1,601)	969,716	-	(852,984)	-	(852,984)
Culture and recreation	464,432	-	708	-	(463,724)	-	(463,724)
Housing and community development	215,894	8,560	-	-	(207,334)	-	(207,334)
Conservation of natural resources	36,539	-	27,631	-	(8,908)	-	(8,908)
Miscellaneous	300,473	-	-	-	(300,473)	-	(300,473)
Interest on long-term debt	731,594	-	-	-	(731,594)	-	(731,594)
Total governmental activities	<u>24,973,082</u>	<u>8,235,020</u>	<u>3,988,386</u>	<u>14,559</u>	<u>(12,735,117)</u>	<u>-</u>	<u>(12,735,117)</u>
Business-type activities:							
Montana ExpoPark	3,431,450	2,131,573	-	-	-	(1,299,877)	(1,299,877)
Solid Waste	513,105	591,176	-	-	-	78,071	78,071
Total business-type activities	<u>3,944,555</u>	<u>2,722,749</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,221,806)</u>	<u>(1,221,806)</u>
Total government	<u>\$ 28,917,637</u>	<u>\$ 10,957,769</u>	<u>\$ 3,988,386</u>	<u>\$ 14,559</u>	<u>\$ (12,735,117)</u>	<u>\$ (1,221,806)</u>	<u>\$ (13,956,923)</u>
General Revenues:							
Property taxes					14,393,031	-	14,393,031
Intergovernmental					1,120,614	-	1,120,614
Investment Income					131,616	3,730	135,346
Miscellaneous					559,905	-	559,905
Transfers					(829,557)	829,557	-
Total general revenues and transfers					<u>15,375,609</u>	<u>833,287</u>	<u>16,208,896</u>
Change in net assets					2,640,492	(388,519)	2,251,973
Net assets - beginning of year					25,118,056	9,573,987	34,692,043
Net assets - end of year					<u>\$ 27,758,548</u>	<u>\$ 9,185,468</u>	<u>\$ 36,944,016</u>

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

CASCADE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2004

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,474,082	\$ 1,199,196	\$ 8,268,302	\$ 12,941,580
Restricted cash and cash equivalents	-	-	15,671	15,671
Taxes and assessments receivable	597,961	348,818	3,311,433	4,258,212
Other receivables	832	363,183	985,627	1,349,642
Prepaid expenses	-	-	13,665	13,665
Due from other funds	828,330	-	4,272	832,602
 Total Assets	\$ 4,901,205	\$ 1,911,197	\$ 12,598,970	\$ 19,411,372
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Short-term payables	\$ 175,005	\$ 210,813	\$ 520,627	\$ 906,445
Due to other funds	-	-	271,801	271,801
Deferred revenue	597,961	348,818	3,311,433	4,258,212
Total Liabilities	772,966	559,631	4,103,861	5,436,458
 Fund Balances:				
Reserved				
Debt Service	-	-	1,097,448	1,097,448
Equipment Replacement	-	-	15,671	15,671
Unreserved				
General Fund	4,128,239	-	-	4,128,239
Special Revenue Funds	-	1,351,566	6,338,401	7,689,967
Capital Project Funds	-	-	1,043,589	1,043,589
Total Fund Balances	4,128,239	1,351,566	8,495,109	13,974,914
 Total Liabilities and Fund Balances	\$ 4,901,205	\$ 1,911,197	\$ 12,598,970	
 Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in funds				25,958,853
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not deferred in the funds.				2,054,570
Internal service funds are used by management to charge the costs of gasoline, risk management, vehicles and communications maintenance, and self insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.				1,332,509
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in funds.				(15,562,298)
Net assets of governmental activities				\$ 27,758,548

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2004

	General Fund	Public Safety	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes and special assessments	\$ 4,337,715	\$ 1,732,031	\$ 8,723,454	\$ 14,793,200
Licenses and permits	10,296	-	88,690	98,986
Intergovernmental	1,232,646	52,129	4,774,438	6,059,213
Charges for services	708,187	4,334,903	1,400,581	6,443,671
Fines and forfeitures	421,071	-	24,615	445,686
Investment income	85,417	4,756	30,179	120,352
Miscellaneous	4,402	14,131	541,372	559,905
Internal Services	49,439	-	-	49,439
Total Revenues	6,849,173	6,137,950	15,583,329	28,570,452
EXPENDITURES				
Current:				
General Government:				
Personal services	2,791,708	-	2,022,631	4,814,339
Supplies/services/materials, etc.	652,022	-	353,005	1,005,027
Public Safety:				
Personal services	84,913	3,995,120	961,202	5,041,235
Supplies/services/materials, etc.	12,823	2,224,732	686,493	2,924,048
Public Works:				
Personal services	107,534	-	1,554,991	1,662,525
Supplies/services/materials, etc.	228,029	-	802,749	1,030,778
Public Health:				
Personal services	-	29,332	2,709,207	2,738,539
Supplies/services/materials, etc.	-	7,631	1,167,972	1,175,603
Social and Economic Services:				
Personal services	-	-	962,604	962,604
Supplies/services/materials, etc.	51,920	-	776,655	828,575
Culture and Recreation:				
Personal services	-	-	28,745	28,745
Supplies/services/materials, etc.	-	-	435,650	435,650
Housing and Community Development:				
Personal services	-	-	80,374	80,374
Supplies/services/materials, etc.	-	-	134,979	134,979
Conservation of Natural Resources:				
Personal services	-	-	30,825	30,825
Supplies/services/materials, etc.	-	-	5,624	5,624
Capital Expenditures				
Miscellaneous	10,219	89,611	584,371	673,982
Debt Service:				
Principal	-	-	2,065,892	2,065,892
Interest	-	-	714,929	714,929
Total Expenditures	3,939,168	6,346,426	16,369,190	26,654,784
Excess of revenues over (under) expenditures	2,910,005	(208,476)	(785,861)	1,915,668
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	-	-	935,357	935,357
Sale of assets	-	-	1,042	1,042
Transfers in	255,904	625,000	1,452,998	2,333,902
Transfers out	(1,483,293)	(4,076)	(1,941,803)	(3,429,172)
Total other financing sources (uses)	(1,227,389)	620,924	447,594	(158,871)
Net Change in Fund Balance	1,682,616	412,448	(338,267)	1,756,797
Fund Balance, beginning of year	2,445,623	939,118	8,833,376	12,218,117
Fund Balance, end of year	\$ 4,128,239	\$ 1,351,566	\$ 8,495,109	\$ 13,974,914

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

CASCADE COUNTY, MONTANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2004

Amounts reported for governmental activities in the statement of activities (page 19) are different because:

Net change in fund balances - total governmental funds (page 21)	\$ 1,756,797
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(116,329)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(209,701)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(120,396)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,122,833
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	4,708
Internal service funds are used by management to charge the costs of gasoline, risk management, vehicles and communication maintenance, and self insurance to individual funds. The net revenue of these activities is reported with governmental activities	<u>202,580</u>
Change in net assets of governmental activities (page 19)	<u>\$ 2,640,492</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED June 30, 2004

	<u>BUDGETED AMOUNTS</u>		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes and special assessments	\$ 3,880,622	\$ 3,880,622	\$ 4,337,715	\$ 457,093
Licenses and permits	8,500	8,500	10,296	1,796
Intergovernmental	521,378	521,378	1,232,646	711,268
Charges for services	374,431	374,431	708,187	333,756
Fines and forfeitures	368,523	368,523	421,071	52,548
Investment income	123,781	123,781	85,417	(38,364)
Miscellaneous	500	500	4,402	3,902
Internal Services	23,000	23,000	49,439	26,439
Total Revenues	<u>5,300,735</u>	<u>5,300,735</u>	<u>6,849,173</u>	<u>1,548,438</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	2,994,677	2,994,677	2,791,708	202,969
Supplies/services/materials, etc.	810,449	810,449	652,022	158,427
Public Safety:				
Personal services	86,156	86,156	84,913	1,243
Supplies/services/materials, etc.	15,476	15,476	12,823	2,653
Public Works:				
Personal services	108,121	108,121	107,534	587
Supplies/services/materials, etc.	264,970	264,970	228,029	36,941
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	56,000	56,000	51,920	4,080
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	35,500	35,500	-	35,500
Miscellaneous	8,500	8,500	10,219	(1,719)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,379,849</u>	<u>4,379,849</u>	<u>3,939,168</u>	<u>440,681</u>
Excess of revenues over (under) expenditures	<u>920,886</u>	<u>920,886</u>	<u>2,910,005</u>	<u>1,989,119</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	255,904	255,904	255,904	-
Transfers out	(1,770,146)	(1,770,146)	(1,483,293)	286,853
Total other financing sources (uses)	<u>(1,514,242)</u>	<u>(1,514,242)</u>	<u>(1,227,389)</u>	<u>286,853</u>
Net Change in Fund Balance	<u>\$ (593,356)</u>	<u>\$ (593,356)</u>	<u>1,682,616</u>	<u>\$ 2,275,972</u>
Fund Balance, beginning of year			2,445,623	
Fund Balance, end of year			<u>\$ 4,128,239</u>	

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUND
YEAR ENDED June 30, 2004

	PUBLIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,692,474	\$ 1,692,474	\$ 1,732,031	\$ 39,557
Licenses and permits	-	-	-	-
Intergovernmental	17,650	17,650	52,129	34,479
Charges for services	3,863,022	3,863,022	4,334,903	471,881
Fines and forfeitures	-	-	-	-
Investment income	-	-	4,756	4,756
Miscellaneous	11,500	11,500	14,131	2,631
Total Revenues	5,584,646	5,584,646	6,137,950	553,304
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	4,173,524	4,173,524	3,995,120	178,404
Supplies/services/materials, etc.	2,409,082	2,405,006	2,224,732	180,274
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	33,220	33,220	29,332	3,888
Supplies/services/materials, etc.	8,880	8,880	7,631	1,249
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	161,000	161,000	89,611	71,389
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	6,785,706	6,781,630	6,346,426	435,204
Excess of revenues over (under) expenditures	(1,201,060)	(1,196,984)	(208,476)	988,508
OTHER FINANCING SOURCES (USES)				
Transfers in	1,038,643	1,038,643	625,000	(413,643)
Transfers out	-	(4,076)	(4,076)	-
Total other financing sources (uses)	1,038,643	1,034,567	620,924	(413,643)
Net Change in Fund Balance	\$ (162,417)	\$ (162,417)	412,448	\$ 574,865
Fund Balance, beginning of year			939,118	
Fund Balance, end of year			\$ 1,351,566	

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

CASCADE COUNTY, MONTANA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2004

	<u>Business-type Activities-Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	Solid Waste Disposal	Montana Expopark	Totals	
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 99,431	\$ 421,948	\$ 521,379	\$ 1,389,527
Taxes and assessments receivable	150,467	-	150,467	-
Inventory	-	20,522	20,522	-
Other receivables	12	117,521	117,533	297,625
Prepaid expenses	1,686	69,818	71,504	-
Total current assets	<u>251,596</u>	<u>629,809</u>	<u>881,405</u>	<u>1,687,152</u>
Noncurrent assets:				
Restricted assets:				
Restricted cash and cash equivalents	159,115	-	159,115	28,460
Capital Assets:				
Land	47,379	37,302	84,681	-
Buildings	59,375	9,947,322	10,006,697	-
Improvements other than buildings	24,623	3,581,092	3,605,715	-
Machinery & Equipment	373,454	242,650	616,104	52,388
Less accumulated depreciation	(347,788)	(4,780,028)	(5,127,816)	(34,505)
Total capital assets (net accumulated depreciation)	<u>157,043</u>	<u>9,028,338</u>	<u>9,185,381</u>	<u>17,883</u>
Total noncurrent assets	<u>316,158</u>	<u>9,028,338</u>	<u>9,344,496</u>	<u>46,343</u>
Total assets	<u>567,754</u>	<u>9,658,147</u>	<u>10,225,901</u>	<u>1,733,495</u>
LIABILITIES				
Current Liabilities:				
Short-term payables	36,037	133,107	169,144	370,385
Due to other funds	-	-	-	11,666
Deferred revenue	627	383,540	384,167	-
Current portion long term debt	-	52,662	52,662	-
Total current liabilities	<u>36,664</u>	<u>569,309</u>	<u>605,973</u>	<u>382,051</u>
Long-term liabilities:				
Loans payable	-	397,306	397,306	-
Compensated absences payable	19,917	17,237	37,154	18,935
Total noncurrent liabilities	<u>19,917</u>	<u>414,543</u>	<u>434,460</u>	<u>18,935</u>
Total Liabilities	<u>56,581</u>	<u>983,852</u>	<u>1,040,433</u>	<u>400,986</u>
NET ASSETS				
Invested in capital assets, net of related debt	157,043	8,578,370	8,735,413	17,883
Restricted for equipment replacement	159,115	-	159,115	28,459
Unrestricted	195,015	95,925	290,940	1,286,167
Total net assets	<u>\$ 511,173</u>	<u>\$ 8,674,295</u>	<u>\$ 9,185,468</u>	<u>\$ 1,332,509</u>

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

CASCADE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2004

	Business-type Activities-Enterprise Funds			Governmental Activities - Internal Service Funds
	Solid Waste Disposal	Montana Expopark	Totals	
OPERATING REVENUES				
Charges for services	4,316	1,661,905	1,666,221	36,369
Miscellaneous	-	469,668	469,668	-
Special assessments	586,768	-	586,768	-
Internal services	-	-	-	2,130,947
Total operating revenues	591,084	2,131,573	2,722,657	2,167,316
OPERATING EXPENSES				
Personal services	216,219	292,975	509,194	100,039
Supplies and materials	60,333	137,741	198,074	261,586
Purchased services	206,420	2,250,864	2,457,284	8,471
Building materials	-	136,222	136,222	-
Fixed charges	4,985	114,227	119,212	1,867,716
Bad debt expense	-	2,518	2,518	-
Depreciation	25,148	479,796	504,944	3,789
Total operating expenses	513,105	3,414,343	3,927,448	2,241,601
Operating income (loss)	77,979	(1,282,770)	(1,204,791)	(74,285)
NONOPERATING REVENUES (EXPENSES)				
Taxes and assessments	92	-	92	-
Interest revenue	1,400	2,330	3,730	11,264
Interest expense	-	(17,107)	(17,107)	(112)
Total nonoperating revenues (expenses)	1,492	(14,777)	(13,285)	11,152
Income (loss) before operating transfers	79,471	(1,297,547)	(1,218,076)	(63,133)
Transfers out	-	(22,569)	(22,569)	-
Transfers in	-	852,126	852,126	265,713
Increase (decrease) in net assets	79,471	(467,990)	(388,519)	202,580
Total net assets - beginning of year	431,702	9,142,285	9,573,987	1,129,929
Total net assets - end of year	\$ 511,173	\$ 8,674,295	\$ 9,185,468	\$ 1,332,509

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

CASCADE COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2004

	Business-type Activities - Enterprise			Governmental
	Funds			Activities
	<u>Solid</u>	<u>Montana</u>	<u>Total</u>	<u>Internal</u>
	<u>Waste</u>	<u>ExpoPark</u>		<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 543,609	\$ 2,414,406	\$ 2,958,015	\$ -
Receipts from taxes collected	-	-	-	-
Receipts from interfund services provided	-	-	-	1,467,316
Payments to suppliers	(294,992)	(2,595,644)	(2,890,636)	(1,644,483)
Payments to employees	(214,532)	(300,460)	(514,992)	(101,705)
Net cash provided (used) by operating activities	<u>34,085</u>	<u>(481,698)</u>	<u>(447,613)</u>	<u>(278,872)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Tax revenue	92		92	-
Transfer to other funds	-	(22,569)	(22,569)	-
Transfer from other funds	-	845,467	845,467	265,713
Net cash provided (used) by noncapital financing activities	<u>92</u>	<u>822,898</u>	<u>822,990</u>	<u>265,713</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	-		-	-
Principal paid on capital debt	-	(50,951)	(50,951)	-
Interest paid on capital debt	-	(17,107)	(17,107)	(112)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(68,058)</u>	<u>(68,058)</u>	<u>(112)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends received	<u>1,400</u>	<u>2,330</u>	<u>3,730</u>	<u>11,264</u>
Net cash provided (used) by investing activities	<u>1,400</u>	<u>2,330</u>	<u>3,730</u>	<u>11,264</u>
Net increase (decrease) in cash and cash equivalents	35,577	275,472	311,049	(2,007)
Cash and cash equivalents, July 1, 2003	<u>222,969</u>	<u>146,476</u>	<u>369,445</u>	<u>1,419,994</u>
Cash and cash equivalents, June 30, 2004	<u>\$ 258,546</u>	<u>\$ 421,948</u>	<u>\$ 680,494</u>	<u>\$ 1,417,987</u>
Reconciliation of operating income to net cash provided (used) by operating activities				
Operating income Loss	\$ 77,979	\$ (1,282,770)	\$ (1,204,791)	\$ (74,285)
Adjustments to reconcile operating income to net cash provided (used) by operating activities				
Depreciation expense	25,148	479,796	504,944	3,789
(Increase) decrease in accounts receivable	159	81,448	81,607	(297,625)
(Increase) decrease in taxes receivable	(47,690)	-	(47,690)	-
(Increase) decrease in Prepaid expense	(486)	(27,397)	(27,883)	-
(Increase) decrease in Inventories	-	(9,452)	(9,452)	-
Increase (decrease) in Short term payables	(22,769)	82,777	60,008	81,131
Increase (decrease) in Due to other funds	-	-	-	9,784
Increase (decrease) in Deferred revenue	57	201,385	201,442	-
Increase (decrease) Compensated absences payable	1,687	(7,485)	(5,798)	(1,666)
Total adjustments	<u>(43,894)</u>	<u>801,072</u>	<u>757,178</u>	<u>(204,587)</u>
Net cash provided (used) by operating activities	<u>\$ 34,085</u>	<u>\$ (481,698)</u>	<u>\$ (447,613)</u>	<u>\$ (278,872)</u>
Noncash investing, capital, and financing activities:				
Contributions of capital assets from government		6,659		

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

CASCADE COUNTY, MONTANA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2004

	External Investment Pool	Private Purpose Trusts	Agency Funds Composite
ASSETS			
Cash and cash equivalents	\$ 14,208,645	\$ 157,613	\$ 3,237,153
Taxes and assessments receivable	-	-	11,018,982
Other receivables	-	-	128,926
Tax Deed Land	-	-	112,112
 Total Assets	14,208,645	157,613	\$ 14,497,173
 LIABILITIES			
Short-term payables	-	-	\$ 1,427,858
Due to other governments	-	-	12,520,180
Due to other funds	-	-	549,135
 Total Liabilities	-	-	\$ 14,497,173
 NET ASSETS			
Held in trust for pool participants	\$ 14,208,645		
Held in trust for private purpose trusts		\$ 157,613	

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

CASCADE COUNTY, MONTANA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended June 30, 2004

	External Investment Pool	Private Purpose Trusts
ADDITIONS		
Contributions:		
Fines & Forfeitures	\$ -	\$ 1,111,730
Miscellaneous		644,934
Participants	72,784,010	-
Total Contributions	72,784,010	1,756,664
Investment Earnings:		
Interest	90,376	-
Less investment expense	1,808	-
Net investment earnings	88,568	-
Total additions	72,872,578	1,756,664
DEDUCTIONS		
General Government	-	1,281,205
Public Safety	-	521,451
Distribution to participants	70,977,984	-
Total Deductions	70,977,984	1,802,656
Change in Net Assets	1,894,594	(45,992)
Net assets - beginning of year	12,314,051	203,605
Net assets - end of year	\$ 14,208,645	\$ 157,613

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

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of the 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 is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The government reports the following major governmental funds:

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

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Measurement focus, basis of accounting, and financial statement presentation, continued

The government reports the following major proprietary funds:

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

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

Additionally, the government reports the following fund types:

Internal Service Funds – These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis. The County utilizes four internal service funds. One is for gasoline, this charges gas at cost plus a seven cent administrative fee. One is for the cost of the Risk Management function of the County. This was utilized only a portion of the year, and the County did not inter-service bill the costs. The risk manager retired and the duties were then divided between the Human Resource Department and Civil Attorney Department. Another is for the Vehicle and Repeater Maintenance. Repeater services is billed out at a yearly amount to utilizing agencies, any proceeds remaining at the end of the year are then restricted to repeater replacement. Vehicle maintenance is utilized to maintain the County vehicle fleet. Maintenance is billed out at an hourly rate plus the cost of parts. The final fund is for the County's self insured health plan. The County's health insurance committee determines the premium rate and benefits yearly.

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

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

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

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

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

COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

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

2. Receivables and Payables

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

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

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

5. Capital Assets

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

5. Capital Assets, continued

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

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

6. Compensated Absences

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

Vacation leave

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

Sick Leave

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

7. Long-term Obligations

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

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

8. Fund Equity

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

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

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this (\$116,329) difference are as follows:

Capital Outlay	\$ 673,982
Capitalize current year infrastructure	212,261
Depreciation Expense	<u>(1,002,572)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ (116,329)</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$1,122,833 difference are as follows:

Debt issued or incurred:	
Issuance of loan	\$ (935,357)
Principal repayments:	
Deferred Charges	(18,044)
General obligation debt	2,074,743
Accrued interest adjustment	<u>1,491</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 1,122,833</u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.” This adjustment consisted of a loss on disposal of fixed assets for \$208,659 and removal of the revenue for sale of fixed assets for \$1,042 for a total reduction of \$209,701.

III. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

III. COMPLIANCE AND ACCOUNTABILITY, continued

A. Budgetary Information, continued

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

Encumbrance accounting is employed for the governmental funds. The County has a formal encumbrance accounting system. Encumbrances (e.g. purchase orders, contracts) outstanding at year-end are reported, as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year. There were no encumbrances at June 30, 2004.

B. Excess of expenditures over appropriations

For the year ended June 30, 2004, there were no funds with expenditures exceeding appropriations.

C. Deficit fund equity

1. Special Revenue Funds

The Permissive Medical Levy fund had a deficit fund balance of \$41,953. State statutes now require governmental agencies to account for this tax levy in its own fund. Being a new fund, it faced protested taxes of \$29,664 and unpaid taxes of \$24,328. In fiscal year 04/05 the County has budgeted transfers into the fund to bring this fund out of a deficit.

2. Internal Service Fund

The Vehicle & Communications Fund had a negative fund balance of \$1,052 at the end of the fiscal year. This was caused by the recognition of depreciation and accrual of compensated absences payable at year end.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash in treasury may include cash and cash items; demand, time, savings and fiscal agent deposits, investments in the State Short-Term Investment Pool) S.T.I.P.; and direct obligations of the United States Government. Investments are stated at fair market value. The composition of cash in treasury on June 30, 2004, was as follows:

	Carrying Amount	Risk		
		1	2	3
a. Cash on hand/Petty cash	\$ 89,386	\$ 89,386	\$ -	\$ -
b. Cash in banks -				
(1) Demand deposits	551,749	284,632	267,117	-
(2) Certificates of deposit	200,000	100,000	100,000	-
(3) Repurchase agreements	2,596,785	100,000	2,496,785	-
c. S.T.I.P.	29,221,222	-	-	-
TOTAL	\$ 32,659,142	\$ 574,018	\$ 2,863,902	\$ -

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

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

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

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

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

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

A. Deposits and Investments, continued

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

B. External Investment Pool

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

1. Basis of Presentation

The accounts of the County's investment pool are organized on the basis of internal and external investments. All internal operations are accounted for separately by the entity within the County's financial statements. The operations of the external portion are accounted for within a separate set of self balancing accounts that comprise its assets, liabilities, additions, deletions, and net assets. All school districts and other special districts within Cascade County are required by Montana Statute to hold all funds with the County Treasurer and have the option to participate in the County's investment pool or to direct their own investments. The total percentage of the Treasurers Pool that relates to external participants is 59.9%. Internal and external portions are detailed in the following sections.

(1) Internal Investment Portion

Is used to account for assets that represent positions that belong to the funds of Cascade County, Montana. Internal pool assets are made up of the following: General Fund, \$3,142,308; Special Revenue Funds, \$3,144,794; Debt Service Funds, \$661,531; Capital Project Funds, \$791,551; Proprietary Fund-Enterprise, \$612,736, and Proprietary Fund-Internal Service, \$1,173,634 for a total of \$9,526,554.

(2) External Investment Portion

The external investment pool accounts for assets under the control of management that represents positions that belong to legally separate entities these investments total \$14,208,645 at June 30, 2004. All external investments are agency funds that by Montana Statute are invested by the County. Because all investments are in STIP (Short-Term Investment Pool) all funds are valued at cost with no unrealized gain or loss. STIP investments are available with a 24-hour notice.

2. Basis of Accounting

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

3. Investments

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

4. Investment Valuation

Investments in the pool are reported at fair value. The fair value of pooled investments is determined annually and is based on year-end market prices. The fair value of the pool is equal to the value of the pooled shares. Investments in Montana Short-Term Investment Pool (STIP) are carried at the pools share cost. The County has not provided or obtained any legally binding guarantees during the fiscal year ended June 30, 2004, to support the value of shares in the pool.

5. Investment Income

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

B. External Investment Pool, continued

6. Administrative Fees

Cascade County charges a 2% administrative fee to all participants of the investment pool. The fee is deducted prior to distribution of interest earnings to participants and is deposited into the County General Fund. For the fiscal year ended June 30, 2004, the administrative fee charged was \$4,511.

Composition of the external pool at June 30, 2004, is as follows:

7130-Contested Taxes	\$	5,482,192
7131-Contested Tax Interest		55,670
7230-Fort Shaw Irrigation		66,601
7250-West Great Falls Flood Control		17,059
7252-West Great Falls Flood Maintenance		349,445
7310-Black Eagle Fire Department		36,055
7350-Transit District		1,324,056
7360-North Central Learning Resource Center		27,488
7530-Elementary Equal Non-Levy		1,218
7532-High School Non-Levy		819
7701- District 1 Great Falls		1,527,012
7703-District 3 Cascade		784,501
7705-District 5 Centerville		794,574
7729-District 29 Belt		442,414
7755-District 55 Sun River		956,811
7774-District 74 Vaughn		312,997
7785-District 85 Ulm		198,846
7795-District 95 Deep Creek		17,929
7820-High School Transportation		180,987
7830-High School Retirement		523,017
7840-Elementary Retirement		1,108,954
Total External Pool	\$	<u>14,208,645</u>

Condensed 2004 financial information for the County's investment pool is as follows:

	External Participants	Internal Participants	Combined
Statement of Net Assets			
Assets:			
Cash equivalents	\$ 14,208,645	\$ 9,526,554	\$ 23,735,199
Liabilities and Net Assets:			
County funds	\$ -	\$ 9,526,554	\$ 9,526,554
External participants	14,208,645	-	14,208,645
Total liabilities and net assets	<u>\$ 14,208,645</u>	<u>\$ 9,526,554</u>	<u>\$ 23,735,199</u>
Statement of Changes in Net Assets			
Revenues:			
Investment income	\$ 90,376	\$ 135,148	\$ 225,524
Participant investment in pool	72,784,010	25,742,499	98,526,509
Distribution to participants	(70,977,984)	(22,746,560)	(93,724,544)
Administrative expense	(1,808)	(2,703)	(4,511)
Decrease in net assets	1,894,594	3,128,384	5,022,978
Net assets, beginning of year	<u>12,314,051</u>	<u>6,398,170</u>	<u>18,712,221</u>
Net assets, end of year	<u>\$ 14,208,645</u>	<u>\$ 9,526,554</u>	<u>\$ 23,735,199</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

C. Taxes and Assessments Receivable

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

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

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

The County is permitted by State Statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the County for the year ended June 30, 2004, were within the legal limits. The tax levies were based upon a taxable valuation of \$106,589,694.

Current tax collections for the year ended June 30, 2004, were approximately 88.7% of the amount levied. Two major taxpayers paid a portion of their taxes under protest. The \$862,776 paid under protest is not available to the County until the protest is settled. The total amount protested from major taxpayers is \$2,203,642 since the protests began in fiscal year ending June 30, 2001.

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

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 267,529
	Internal Service Funds	11,666
	Agency Funds	549,135
Nonmajor Governmental Funds	Nonmajor Governmental Funds	4,272
		\$ 832,602

These amounts were to eliminate the negative cash balances in the funds. These amounts are repaid at the beginning of the next fiscal year. The Agency Funds misposted protested taxes and the monies were distributed to the receiving agencies prior to the error being corrected. All of the agencies were contacted and informed of the situation, and that the money would be withheld from future tax collections.

Interfund transfers:

	Transfers In:					
	General Fund	Public Safety	Nonmajor Governmental	Internal Service Funds	Montana ExpoPark	Total
Transfer out:						
General Fund	\$ -	\$ 176,911	\$ 830,408	\$ 65,713	\$ 410,261	\$ 1,483,293
Public Safety	-	-	4,076			4,076
Nonmajor Governmental	255,904	448,089	595,945	200,000	441,865	1,941,803
Montana ExpoPark	-	-	22,569	-	-	22,569
Total	\$ 255,904	\$ 625,000	\$ 1,452,998	\$ 265,713	\$ 852,126	\$ 3,451,741

The General Fund primarily supports the cost to house local inmates in both the Adult Detention Center and Juvenile Detention Center; this is done with an Interfund transfer. In addition, since the County reassumed the operations of the Montana ExpoPark the County Commission determined any additional funding and the funding for debt service and horse racing operations would come from the General Fund. In addition the County has two levies, the fair and Four Seasons, that are utilized to support the Montana ExpoPark. With the assumption by the State of the majority of the District Court function, the County to reduce reserves in this fund transferred \$255,904 into the General Fund; this was a one time transfer. The County utilized the Poor Fund to help fund the costs of Public Safety. The traditional uses of this fund are no longer required and the County Commissioners authorized this transfer. The majority of rest of the transfers was to meet match requirements in grants obtained by the County.

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2004 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 176,120	\$ -	\$ -	\$ 176,120
Land easements	3,198,284	-	-	3,198,284
Construction in progress	<u>778,507</u>	<u>61,616</u>	<u>781,443</u>	<u>58,680</u>
Total capital assets not being depreciated	<u>4,152,911</u>	<u>61,616</u>	<u>781,443</u>	<u>3,433,084</u>
Capital assets being depreciated:				
Buildings	19,419,727	834,059	-	20,253,786
Improvements other than buildings	120,575	-	-	120,575
Machinery and equipment	5,999,199	325,848	195,884	6,129,163
Infrastructure	<u>19,176,212</u>	<u>212,261</u>	<u>-</u>	<u>19,388,473</u>
Total Capital assets being depreciated	<u>44,715,713</u>	<u>1,372,168</u>	<u>195,884</u>	<u>45,891,997</u>
Less accumulated depreciation for:				
Buildings	2,339,686	-	404,254	2,743,940
Improvements other than buildings	43,435	-	7,916	51,351
Machinery and equipment	3,597,948	162,973	497,568	3,932,543
Infrastructure	<u>16,523,888</u>	<u>-</u>	<u>96,623</u>	<u>16,620,511</u>
Total accumulated depreciation	<u>22,504,957</u>	<u>162,973</u>	<u>1,006,361</u>	<u>23,348,345</u>
Total Capital assets being depreciated, net	<u>22,210,756</u>	<u>1,209,195</u>	<u>(810,477)</u>	<u>22,543,652</u>
Governmental activities capital assets, net	<u>\$ 26,363,667</u>	<u>\$ 1,270,811</u>	<u>\$ (29,034)</u>	<u>\$ 25,976,736</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,681	\$ -	\$ -	\$ 84,681
Capital assets being depreciated:				
Buildings	10,006,697	-	-	10,006,697
Improvements other than buildings	3,605,715	-	-	3,605,715
Machinery and equipment	<u>609,445</u>	<u>9,947</u>	<u>3,288</u>	<u>616,104</u>
Total Capital assets being depreciated	<u>14,221,857</u>	<u>9,947</u>	<u>3,288</u>	<u>14,228,516</u>
Less accumulated depreciation for:				
Buildings	3,228,477	-	256,472	3,484,949
Improvements other than buildings	1,046,526	-	192,589	1,239,115
Machinery and equipment	<u>347,869</u>	<u>-</u>	<u>55,883</u>	<u>403,752</u>
Total accumulated depreciation	<u>4,622,872</u>	<u>-</u>	<u>504,944</u>	<u>5,127,816</u>
Total capital assets being depreciated, net	<u>9,598,985</u>	<u>9,947</u>	<u>(501,656)</u>	<u>9,100,700</u>
Business-type activities capital assets, net	<u>\$ 9,683,666</u>	<u>\$ 9,947</u>	<u>\$ (501,656)</u>	<u>\$ 9,185,381</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

E. Capital Assets, continued

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

Governmental activities:	
General government	\$ 68,632
Public safety	493,428
Public works	354,847
Public health	58,774
Social and economic services	26,586
Housing and community development	305
Capital assets held by the government's internal services funds are charged to the various functions based on their usage of the assets	3,789
Total depreciation expense - governmental activities	<u>\$ 1,006,361</u>
Business-type activities	
Solid Waste	\$ 25,148
Montana Expo Park	479,796
Total depreciation expense - business-type activities	<u>\$ 504,944</u>

A portion of Montana Expo Park's assets were obtained with the Fair Improvement General Obligation Bonds (Refunding Bonds Series 2001), which are still reported under Governmental Activities. Therefore Investment in Fixed Assets is overstated in business-like activities and understated in governmental activities by \$4,550,000.

F. Operating leases

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

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

G. Long-term debt

The County has assumed the following long-term debt:

1. General Obligation Bonds

Bonds payable at June 30, 2004 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term Years	Final Maturity	Bonds Issued	Outstanding June 30, 2004	Annual Serial Payment
Fair Refunding Bonds Series 2001	11/15/01	2.15-4.15%	12 years	07/01/13	\$ 5,855,000	\$ 4,550,000	Varies
Adult Dentention Construction Series 1996	06/15/96	5.50-7.50%	20 years	01/01/17	10,000,000	7,200,000	Varies
Total G.O. Bonds					<u>\$ 15,855,000</u>	<u>\$ 11,750,000</u>	

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

1. General Obligation Bonds, continued

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

Year Ending June 30	Principal	Interest	Total
2005	\$ -	\$ 563,447	\$ 563,447
2006	885,000	530,551	1,415,551
2007	925,000	494,813	1,419,813
2008	960,000	456,123	1,416,123
2009	995,000	414,347	1,409,347
2010	1,050,000	369,182	1,419,182
2011	1,085,000	320,780	1,405,780
2012	1,145,000	269,025	1,414,025
2013	1,195,000	213,657	1,408,657
2014	1,255,000	154,589	1,409,589
2015	710,000	104,500	814,500
2016	750,000	64,350	814,350
2017	795,000	21,863	816,863
Total	\$ 11,750,000	\$ 3,977,227	\$ 15,727,227

2. Special Assessment Bonds

Bonds payable at June 30, 2004 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of Bond	Final Maturity	Bonds Issued	Outstanding June 30, 2004	Annual Serial Payment
RSID #41 Park Garden Estates					\$ 64,000	\$ 50,787	\$ 7,940
Pooled RSID Bonds	09/15/92	4-6.5%	20 years	07/01/13	530,000	195,000	6,329
Pooled RSID Bonds	09/12/95	4.5-6.25%	15 years	08/01/11	1,655,000	830,000	Varies
Total					\$ 2,249,000	\$ 1,075,787	\$ 14,269

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

Year Ending June 30	Principal	Interest	Total
2005	\$ 2,264	\$ 58,448	\$ 60,712
2006	4,758	59,218	63,976
2007	5,083	60,065	65,148
2008	95,430	55,819	151,249
2009	200,802	45,530	246,332
2010	211,198	33,807	245,005
2011	221,621	22,150	243,771
2012	242,074	13,737	255,811
2013	47,557	4,609	52,166
2014	45,000	1,463	46,463
Total	\$ 1,075,787	\$ 354,846	\$ 1,430,633

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

3. Contracts, notes or loans

Purpose	Original Amount	Date of Issue	Interest Rate	Outstanding 06/30/2004	Date of Last Payment
<u>Governmental Activities</u>					
Interacap Loan for Capital Outlay Acquisition	\$ 131,950	12/29/95	Variable	\$ 32,105	8/15/2005
Interacap Loan for Capital Outlay Acquisition	460,350	05/24/02	Variable	400,185	8/15/2012
Heritage Bank for Capital Outlay Acquisition	935,499	03/01/04	4.25%	895,338	2/15/2011
Governmental Funds Total	<u>1,527,799</u>			<u>1,327,628</u>	
<u>Business-Type Activities</u>					
Interacap Loan for Capital Outlay Acquisition	131,092	02/28/03	Variable	119,598	2/15/2013
Caterpillar for Equipment	39,351	12/20/02	2.9%	23,581	1/1/2007
City of Great Falls Equipment	384,370	01/01/03	4.0%	306,789	1/1/2012
Business-Type Activities Total	<u>554,813</u>			<u>449,968</u>	
Total	<u>\$ 2,082,612</u>			<u>\$ 1,777,596</u>	

The Interacap variable interest rates are adjusted annually to equal the interest rate on the Montana Board of Investments (Board) bonds, plus up to 11/2% per annum as is necessary to pay the County's share of program expenses as determined by the Board. Interest payments for the loans are calculated at the current interest rate provided by the Board.

The County refinanced a capital lease for Motor Graders. The Heritage Bank loan above was made for this purpose. The loan actually consists of ten agreements. All ten notes have the same date of last payment. The purpose of this was if the County traded off one of the motor graders the entire loan would not have to be rewritten.

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

Year Ending	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>		
	June 30	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
2005	176,084	47,259	223,343	52,662	16,115	68,777	228,746	63,374	292,120
2006	183,363	40,139	223,502	54,572	14,234	68,806	237,935	54,373	292,308
2007	173,640	33,467	207,107	56,568	12,292	68,860	230,208	45,759	275,967
2008	180,599	26,709	207,308	50,313	10,277	60,590	230,912	36,986	267,898
2009	187,944	19,588	207,532	52,219	8,435	60,654	240,163	28,023	268,186
2010	195,542	12,189	207,731	54,199	6,510	60,709	249,741	18,699	268,440
2011	151,858	4,805	156,663	56,254	4,517	60,771	208,112	9,322	217,434
2012	51,959	1,771	53,730	58,387	2,448	60,835	110,346	4,219	114,565
2013	26,639	359	26,998	14,794	300	15,094	41,433	659	42,092
Total	<u>\$ 1,327,628</u>	<u>\$ 186,286</u>	<u>\$ 1,513,914</u>	<u>\$ 449,968</u>	<u>\$ 75,128</u>	<u>\$ 525,096</u>	<u>\$ 1,777,596</u>	<u>\$ 261,414</u>	<u>\$ 2,039,010</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

G. Long-term debt, continued

4. Capital Lease Obligations

The County has entered into several leases that meet the criteria of a capital lease as defined by Statement of Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one that transfers benefits and risks of ownership to the lessee. Total leased equipment capitalized in governmental funds as of June 30, 2004, was \$194,995.

The following is a schedule of the future minimum lease payments under the capitalized leases together with the present value of the net minimum lease payments as of June 30, 2004:

Year Ending June 30:	Amount
2005	\$ 22,449
2006	12,020
2007	132
Total minimum lease payments	34,601
Less: Amount representing interest	1,785
Present value of net minimum lease payments	\$ 32,816

5. Compensated Absences

The State assumed the majority of the District Court system on July 1, 2002. Along with this assumption they allowed transferred employees to retain their vacation and sick leave at no cost to the County. During the 2004 legislature the State passed Senate Bill 490 which passed part of these costs back to the County. The County will make the final payment of \$50,049 on January 1, 2005. The County has accrued this amount in the Government-wide financial statements under Current portion of long term debt.

6. Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2004, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 12,600,000	\$ -	\$ 850,000	\$ 11,750,000	\$ -
Special assessment debt with governmental commitment	1,174,157	-	98,370	1,075,787	2,264
Less deferred amounts:					
For issuance costs	(198,665)	-	(18,044)	(180,621)	-
Total bonds payable	13,575,492	-	930,326	12,645,166	2,264
Loans	504,909	935,357	112,638	1,327,628	176,084
Capital Leases	1,053,614	-	1,020,798	32,816	20,941
Compensated absences	1,559,298	-	6,374	1,552,924	50,049
Governmental activity long-term liabilities	\$ 16,693,313	\$ 935,357	\$ 2,070,136	\$ 15,558,534	\$ 249,338
Business-type activities:					
Loans	\$ 500,919	\$ -	\$ 50,951	\$ 449,968	\$ 52,662
Compensated absences	42,952	-	5,798	37,154	-
Business-type activity long-term liabilities	\$ 543,871	\$ -	\$ 56,749	\$ 487,122	\$ 52,662

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

H. Pending Litigation

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

The County is involved in a litigation not covered by insurance that will likely result in a judgment against the County or, in the alternative, the Board of County Commissioners may elect to settle the claim. Regardless, the County is anticipating having to compensate a plaintiff without benefit of insurance coverage (the claim relates to a petroleum product release on the plaintiff's property). The amount of compensation owed is undeterminable since discovery is ongoing. Accordingly, no provision has been made in the financial statements for this contingent liability.

I. Restatements/prior period adjustments

During the current fiscal year, adjustments relating to prior year's transactions were made to fund balance accounts. The following is a schedule of these adjustments:

Fund	Amount	Reason for adjustment
Road - Governmental Fund	\$ 125,000	Write off loan from Capital Improvement
Capital Building Reserve - Governmental Fund	(125,000)	Write off loan to Road
RID Revolving - Governmental Fund	(584,064)	Write off loan to Sun Prairie Village and Sun Prairie Village Lagoon
Sun Prairie Village - Governmental Fund	580,443	Write off loan from RID Revolving
Sun Prairie Village Lagoon - Governmental Fund	3,621	Write off loan from RID Revolving

The loan from the Capital Improvement to the Road the County Commissioners forgave so more resources could be used to maintain the County roads. The loans from RID Revolving were written off since it is impossible for these debt service funds to pay the amounts back. The County has collected the money available to pay the loans back. Any revenues the County collects in these two debt service funds will be directly deposited into the RID Revolving fund.

J. Pension and retirement plans

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

1. Public Employees' Retirement System (PERS)

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

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

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

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

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

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

J. Pension and retirement plans, continued

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

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

2. Sheriffs' Retirement System (SRS)

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

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

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

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

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

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

3. Funding Policy and Annual Contributions

The County made the following contributions into the plans for the year ended June 30, 2004 as follows:

	PERS	SRS
Required member contributions	6.90%	9.245%
Required employer contributions (1)	6.80%	9.535%
Covered payroll	\$ 10,426,246	\$ 1,340,979
(1) 0.10% paid by State of Montana		
 Contributions:		
Employer	\$ 708,985	\$ 127,862
Employee	719,411	123,974
Additional Employee	9,937	6,239
Total	\$ 1,438,333	\$ 258,075

Additional contributions represent voluntary payment of contributions on time worked at another qualifying governmental entity or agency, thereby purchasing additional creditable service. Both employer and employee contributions were made at 100% of the amount required for fiscal year 2004. Three year trend information is as follows:

		<u>Year</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Percentage</u>
		<u>Ending</u>	<u>Required</u>	<u>Made</u>	<u>Contributed</u>
PERS	06/30/02	\$ 696,095	\$ 696,095	100%	
	06/30/03	\$ 681,074	\$ 681,074	100%	
	06/30/04	\$ 708,985	\$ 708,985	100%	
SRS	06/30/02	\$ 130,366	\$ 130,366	100%	
	06/30/03	\$ 121,843	\$ 121,843	100%	
	06/30/04	\$ 127,862	\$ 127,862	100%	

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

K. Subsequent Events

1. Health Insurance Portability and Accountability Act of 1996 (HIPPA)
The County has implemented portions of HIPPA and is in the process of implementing the "Privacy Rule" and "Standard Transactions" portion of the Administrative Simplification Suite.
2. Montana ExpoPark Debt Repayment
The County utilized available money to pay off the debt associated to the Montana Expo Park. The total amount including interest was \$454,848. This decision was made to make more money available for the operation of the County.

L. Risk Management

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

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

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

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

The County is uninsured as to prisoner medical costs even though State law makes the County liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2004, the County incurred \$240,905 in prisoner medical costs, with direct reimbursement of \$84,634 from various agencies, individuals or insurance carriers for a net expenditure of \$156,271. The County also contracts with the Spectrum Medical Inc. to provide health care and mental health services to both County inmates and State inmates. In the fiscal year ended June 30, 2004, the County expended \$508,403 for these services. The County receives a reimbursement for the State for their inmates that the County houses. This is not a direct dollar reimbursement, but is built into the per diem rate paid by the State.

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

1. Workers Compensation

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

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

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

L. Risk Management, continued

1. Workers Compensation, continued

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

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

Audited financial statement for the Montana Association of Counties Workers' Compensation Trust for fiscal year ended September 30, 2003 disclosed the Following:

Assets	\$ 11,473,411
Short-term liabilities	\$ 34,864
Loss reserves	14,244,816
Net assets	<u>(2,806,269)</u>
 Total liabilities, reserves and net assets	 <u>\$ 11,473,411</u>
 Income	 \$ 5,046,889
Expenses	<u>8,638,829</u>
 Net decrease in net assets	 <u>\$ (3,591,940)</u>

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

2. Employee Health and Medical

The County provides medical insurance coverage for its employees via a self-insured plan (the Plan) that is administered by Blue Cross/Blue Shield of Montana (BC/BS). The Plan provides medical benefits and is operated as an Internal Service fund, the Self Insurance Fund. The Plan carries specific and aggregate stop-loss coverage. Rates are determined in consultation with BC/BS based on past claims experience and reserves maintained by the County. The rates include a premium of a commercial "specific stop-loss" policy and an "aggregate stop-loss" policy. The specific stop-loss coverage reimburses the Plan for claims arising out of the illness or injury of a plan participant that exceed \$75,000. The aggregate stop-loss coverage protects the Plan against claims, which individually are not large enough to qualify for specific stop-loss coverage, but when added together are greater than the Plan's expected claims. The Plan, after consultation with BC/BS, accrued a liability of \$324,666 for claims reported but not paid and claims incurred but are not reported as of June 30, 2004. This amount was estimated to be approximately twice the monthly average of claims paid for the previous six months.

Changes in the funds claim liability is as follows:

	Fiscal year ended June 30	
	2004	2003
Claims liability, beginning of year	\$ 265,807	\$ 198,415
Claims incurred in the fiscal year	1,752,955	1,341,236
Claims paid in the fiscal year	<u>(1,694,096)</u>	<u>(1,273,844)</u>
 Claims liability, end of year	 <u>\$ 324,666</u>	 <u>\$ 265,807</u>

**COUNTY OF CASCADE, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2004**

IV. DETAILED NOTES ON ALL FUNDS, continued

M. Intergovernmental Agreements

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

1. Library

The County contributes to the operations of the Library Board. The financial accounting and reporting for the library operations is performed by the City of Great Falls. Cascade County assesses a rural mill levy for the purpose of making contributions to the city library operating costs, as well as to the Belt and Cascade town libraries. For the fiscal year ended June 30, 2004, the County remitted \$190,000 from Library fund levies to the City of Great Falls and \$20,000 to the town libraries of Belt and Cascade.

2. Health Department

The City of Great Falls (City) contributes to the operations of the City-County Health Department. The financial accounting and reporting for the health department is performed by the County and the County assesses a rural levy for department operating costs. The City remits to the County a contribution for operating costs on a periodic basis. For the fiscal year ended June 30, 2004, the County accrued \$250,000 which the City remitted to the Health Department Fund in Fiscal Year 2005.

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

N. Conduit Debt

Cascade County had three conduit debt transactions with a total principal balance remaining at June 30, 2004, of \$3,688,680. These consisted of a series 1992 industrial development revenue issue, series 2001 multi-family housing revenue issue and a series 2001 industrial development issue. Cascade County has no pecuniary liability as the Issuer, nor can a charge against its general credit or taxing powers be incurred. The County was not financially obligated as the Issuer in any way.

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES
June 30, 2004**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Fund Types</u>
ASSETS				
Cash and cash equivalents	\$ 6,131,614	\$ 1,097,398	\$ 1,039,290	\$ 8,268,302
Restricted cash and cash equivalents	-	-	15,671	15,671
Taxes and assessments receivable	1,805,247	1,506,186	-	3,311,433
Other receivables	975,463	50	10,114	985,627
Prepaid Expenses	13,665	-	-	13,665
Due from other funds	-	-	4,272	4,272
Total assets	<u>\$ 8,925,989</u>	<u>\$ 2,603,634</u>	<u>\$ 1,069,347</u>	<u>\$ 12,598,970</u>
LIABILITIES				
Short-term payables	\$ 520,627	\$ -	\$ -	\$ 520,627
Due to other funds	261,714	-	10,087	271,801
Deferred revenue	1,805,247	1,506,186	-	3,311,433
Total Liabilities	<u>2,587,588</u>	<u>1,506,186</u>	<u>10,087</u>	<u>4,103,861</u>
FUND BALANCES				
Reserved	-	1,097,448	15,671	1,113,119
Unreserved	6,338,401	-	1,043,589	7,381,990
Total fund balances	<u>6,338,401</u>	<u>1,097,448</u>	<u>1,059,260</u>	<u>8,495,109</u>
Total liabilities and fund balances	<u>\$ 8,925,989</u>	<u>\$ 2,603,634</u>	<u>\$ 1,069,347</u>	<u>\$ 12,598,970</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED June 30, 2004

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Fund Types
REVENUES				
Taxes and special assessments	\$ 6,713,341	\$ 2,010,113	\$ -	\$ 8,723,454
Licenses and permits	88,690	-	-	88,690
Intergovernmental	4,740,157	19,722	14,559	4,774,438
Charges for services	1,400,581	-	-	1,400,581
Fines and forfeitures	24,615	-	-	24,615
Investment income	19,490	5,163	5,526	30,179
Miscellaneous	538,508	-	2,864	541,372
Total Revenues	<u>13,525,382</u>	<u>2,034,998</u>	<u>22,949</u>	<u>15,583,329</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	2,022,631	-	-	2,022,631
Supplies/services/materials, etc.	353,005	-	-	353,005
Public Safety:				
Personal services	961,202	-	-	961,202
Supplies/services/materials, etc.	686,493	-	-	686,493
Public Works:				
Personal services	1,554,991	-	-	1,554,991
Supplies/services/materials, etc.	802,749	-	-	802,749
Public Health:				
Personal services	2,709,207	-	-	2,709,207
Supplies/services/materials, etc.	1,167,972	-	-	1,167,972
Social and Economic Services:				
Personal services	962,604	-	-	962,604
Supplies/services/materials, etc.	776,655	-	-	776,655
Culture and Recreation:				
Personal services	28,745	-	-	28,745
Supplies/services/materials, etc.	435,650	-	-	435,650
Housing and Community Development:				
Personal services	80,374	-	-	80,374
Supplies/services/materials, etc.	134,979	-	-	134,979
Conservation of Natural Resources:				
Personal services	30,825	-	-	30,825
Supplies/services/materials, etc.	5,624	-	-	5,624
Capital Expenditures	450,549	-	133,822	584,371
Miscellaneous	232,664	-	57,628	290,292
Debt Service:				
Principal	1,061,262	949,309	55,321	2,065,892
Interest	50,889	650,538	13,502	714,929
Total Expenditures	<u>14,509,070</u>	<u>1,599,847</u>	<u>260,273</u>	<u>16,369,190</u>
Excess of revenues over (under) expenditures	<u>(983,688)</u>	<u>435,151</u>	<u>(237,324)</u>	<u>(785,861)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from notes/loans/intercap	935,357	-	-	935,357
Sale of assets	-	1,042	-	1,042
Transfers in	937,816	8,530	506,652	1,452,998
Transfers out	(1,926,614)	(8,054)	(7,135)	(1,941,803)
Total other financing sources (uses)	<u>(53,441)</u>	<u>1,518</u>	<u>499,517</u>	<u>447,594</u>
Net Change in Fund Balance	<u>(1,037,129)</u>	<u>436,669</u>	<u>262,193</u>	<u>(338,267)</u>
Fund Balance, beginning of year	7,250,530	660,779	922,067	8,833,376
Prior period adjustment	125,000	-	(125,000)	-
Fund balance, beginning of year, restated	7,375,530	660,779	797,067	8,833,376
Fund Balance, end of year	<u>\$ 6,338,401</u>	<u>\$ 1,097,448</u>	<u>\$ 1,059,260</u>	<u>\$ 8,495,109</u>

NONMAJOR SPECIAL REVENUE FUNDS

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

Road - Established under the County Surveyor, responsible for construction, maintenance, snow removal, street signs and improvements of county roadways.

Poor - Established to provide public assistance as necessary.

Bridge - Established under the County Surveyor, responsible for constructing, maintaining, and repairing free public bridges.

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

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

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

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

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

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

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

Library - Established to maintain and operate libraries.

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

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

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

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

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

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

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

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

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

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

Medical Service - Established to provide adult detention infirmary services.

Museums - Established to maintain and operate museums.

Employee Retirement - Established to provide retirement for County employees.

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

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

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

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

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

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

Records Preservation - Established to preserve County records.

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

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

Gibson Flat 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.

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

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

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

Cultural Trust Grants - Established to account for cultural trust grant funds.

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

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

Partnership - A grant to account for in-home services to promote child safety and well being.

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

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

Air Pollution - Establish to fund air pollution monitoring.

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

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

Electronic Monitoring- A grant used to buy electronic monitoring bracelets worn by youths on house arrest.

HIDTA (High Intensity Drug Trafficking Area) 2004 – Established to account for a grant to compact drug trafficking in Cascade County.

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

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

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

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

Boat Safety Enforcement - Established to provide for water safety.

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

Law Enforcement Block Grant - Established to account for the federal grant that was awarded for the salaries and overtime of special assignments of the Sheriff's department and its personnel.

Commodities - To account for granted commodities received and distributed.

Rocky Mountain HIDTA- A grant to prevent drug trafficking.

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

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

NONMAJOR SPECIAL REVENUE FUNDS

CDBG (Community Development Block Grant) Planning Grant - A grant for planning uses of the Missouri River Corridor.

Belt Library - Established to account for grant funds to build the Belt City Library.

Environmental Assessment – Established to account for grant funds to fund a Community Environmental Health Needs Assessment.

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

Children’s Outreach - To account for grant monies to provide and enroll children in health insurance programs.

Safe Kids at Home- A grant that provides for collection of childhood injury data and home safety training and information.

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

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

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

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

Tobacco - Established to account for the federal grant that was awarded to fund tobacco prevention services.

Community Incentive Program - Teen health grant program.

HAN/EDIP - To account for grant funds for Health Alert Network.

Lead Prevention - Established to account for the federal grant that was awarded to fund lead prevention services.

Women, Infants & Children - Established to account for the federal grant that was awarded to fund Women, Infant, and Children services.

Abstinence Contract - To account for grant funds to provide abstinence education.

Maternal & Child Health - Established to account for the federal grant that was awarded to fund Maternal Child Health services.

Suicide Prevention – A grant to help decrease the incidences of youth suicide in Cascade County.

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

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

Immunization Project - Established to account for the federal grant that was awarded to fund immunization 0-2 project.

Tuberculosis Prevention - Established to account for the federal grant that was awarded to fund tuberculosis prevention services.

AIDS/HIV Testing - Established to account for the federal grant that was 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 / Yellowstone – To enroll HIV positive patients in the Early Intervention Program.

Congregate Meals - Established to account for the federal grant that was awarded to fund nutrition services.

EASI Aging- A grant to teach seniors about environmental issues such as noxious weeds.

R.S.V.P (Retired Senior Volunteer Program) - Established to account for the federal grant that was awarded to fund the Retired Senior Volunteer Program.

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

Foster Grandparents - Established to account for the federal grant that was awarded to fund the Foster Grandparents Program.

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

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

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004**

	Road	Poor	Bridge	Weed Control	Predatory Animal Control	State Fair	District Court
ASSETS							
Cash and cash equivalents	\$ 913,387	\$ 262,933	\$ 487,551	\$ 251,440	\$ 3,139	\$ 22,616	\$ 635,261
Taxes and assessments receivable	371,505	93,167	137,670	59,336	355	48,479	152,428
Other receivables	48	-	23	-	-	4	102,304
Prepaid Expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 1,284,940</u>	<u>\$ 356,100</u>	<u>\$ 625,244</u>	<u>\$ 310,776</u>	<u>\$ 3,494</u>	<u>\$ 71,099</u>	<u>\$ 889,993</u>
LIABILITIES							
Short-term payables	\$ 50,191	\$ 950	\$ 36,176	\$ 20,241	\$ 1,850	\$ -	\$ 50,316
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	371,505	93,167	137,670	59,336	355	48,479	152,428
Total Liabilities	<u>421,696</u>	<u>94,117</u>	<u>173,846</u>	<u>79,577</u>	<u>2,205</u>	<u>48,479</u>	<u>202,744</u>
FUND BALANCES							
Unreserved	<u>863,244</u>	<u>261,983</u>	<u>451,398</u>	<u>231,199</u>	<u>1,289</u>	<u>22,620</u>	<u>687,249</u>
Total liabilities and fund balances	<u>\$ 1,284,940</u>	<u>\$ 356,100</u>	<u>\$ 625,244</u>	<u>\$ 310,776</u>	<u>\$ 3,494</u>	<u>\$ 71,099</u>	<u>\$ 889,993</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Comprehensive Insurance	Mosquito Control	Parks	Library	Emergency Medical Services	Four Seasons Arena
ASSETS						
Cash and cash equivalents	\$ 289,916	\$ 263,050	\$ 7,205	\$ 50,800	\$ 128,668	\$ 24,744
Taxes and assessments receivable	57,862	99,428	-	100,289	19,485	53,080
Other receivables	-	-	-	-	-	4
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 347,778</u>	<u>\$ 362,478</u>	<u>\$ 7,205</u>	<u>\$ 151,089</u>	<u>\$ 148,153</u>	<u>\$ 77,828</u>
LIABILITIES						
Short-term payables	\$ 1,958	\$ 32,564	\$ 848	\$ 1,931	\$ 1,679	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	57,862	99,428	-	100,289	19,485	53,080
Total Liabilities	<u>59,820</u>	<u>131,992</u>	<u>848</u>	<u>102,220</u>	<u>21,164</u>	<u>53,080</u>
FUND BALANCES						
Unreserved	<u>287,958</u>	<u>230,486</u>	<u>6,357</u>	<u>48,869</u>	<u>126,989</u>	<u>24,748</u>
Total liabilities and fund balances	<u>\$ 347,778</u>	<u>\$ 362,478</u>	<u>\$ 7,205</u>	<u>\$ 151,089</u>	<u>\$ 148,153</u>	<u>\$ 77,828</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Planning Board	Health	Mental Health	Senior Citizens	Medicaid Waiver	County Extension Services
ASSETS						
Cash and cash equivalents	\$ 30,789	\$ 285,079	\$ 65,394	\$ 23,461	\$ -	\$ 88,869
Taxes and assessments receivable	59,758	88,817	18,353	30,347	-	48,217
Other receivables	-	296,142	-	-	14,914	-
Prepaid Expenses	-	6,346	-	-	-	-
Total assets	<u>\$ 90,547</u>	<u>\$ 676,384</u>	<u>\$ 83,747</u>	<u>\$ 53,808</u>	<u>\$ 14,914</u>	<u>\$ 137,086</u>
LIABILITIES						
Short-term payables	\$ 3,046	\$ 56,495	\$ -	\$ -	\$ 1,808	\$ 9,598
Due to other funds	-	-	-	-	10,885	-
Deferred revenue	59,758	88,817	18,353	30,347	-	48,217
Total Liabilities	<u>62,804</u>	<u>145,312</u>	<u>18,353</u>	<u>30,347</u>	<u>12,693</u>	<u>57,815</u>
FUND BALANCES						
Unreserved	<u>27,743</u>	<u>531,072</u>	<u>65,394</u>	<u>23,461</u>	<u>2,221</u>	<u>79,271</u>
Total liabilities and fund balances	<u>\$ 90,547</u>	<u>\$ 676,384</u>	<u>\$ 83,747</u>	<u>\$ 53,808</u>	<u>\$ 14,914</u>	<u>\$ 137,086</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Special Transportation	Rural Fire	Medical Service	Museums	Employee Retirement	Group Insurance
ASSETS						
Cash and cash equivalents	\$ 11,960	\$ 39,451	\$ 47,893	\$ 49,701	\$ 105,448	\$ 302,094
Taxes and assessments receivable	25,035	3,223	31,752	56,451	69,678	124,158
Other receivables	-	-	468	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 36,995</u>	<u>\$ 42,674</u>	<u>\$ 80,113</u>	<u>\$ 106,152</u>	<u>\$ 175,126</u>	<u>\$ 426,252</u>
LIABILITIES						
Short-term payables	\$ 3,529	\$ -	\$ 5,778	\$ -	\$ 9,246	\$ 9,706
Due to other funds	-	-	-	-	-	-
Deferred revenue	25,035	3,223	31,752	56,451	69,678	124,158
Total Liabilities	<u>28,564</u>	<u>3,223</u>	<u>37,530</u>	<u>56,451</u>	<u>78,924</u>	<u>133,864</u>
FUND BALANCES						
Unreserved	<u>8,431</u>	<u>39,451</u>	<u>42,583</u>	<u>49,701</u>	<u>96,202</u>	<u>292,388</u>
Total liabilities and fund balances	<u>\$ 36,995</u>	<u>\$ 42,674</u>	<u>\$ 80,113</u>	<u>\$ 106,152</u>	<u>\$ 175,126</u>	<u>\$ 426,252</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Group Insurance Dividend	Permissive Medical Levy	Drug Forfeiture	Federal Equitable Share	CDBG Revolving Loan	Records Preservation
ASSETS						
Cash and cash equivalents	\$ 96,918	\$ -	\$ 117,261	\$ 106,152	\$ 54,590	\$ 107,111
Taxes and assessments receivable	-	53,992	-	-	-	-
Other receivables	-	-	-	4	86,305	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 96,918</u>	<u>\$ 53,992</u>	<u>\$ 117,261</u>	<u>\$ 106,156</u>	<u>\$ 140,895</u>	<u>\$ 107,111</u>
LIABILITIES						
Short-term payables	\$ -	\$ 38,494	\$ 102	\$ 75	\$ -	\$ 1,523
Due to other funds	-	3,099	-	-	-	-
Deferred revenue	-	53,992	-	-	-	-
Total Liabilities	<u>-</u>	<u>95,585</u>	<u>102</u>	<u>75</u>	<u>-</u>	<u>1,523</u>
FUND BALANCES						
Unreserved	<u>96,918</u>	<u>(41,593)</u>	<u>117,159</u>	<u>106,081</u>	<u>140,895</u>	<u>105,588</u>
Total liabilities and fund balances	<u>\$ 96,918</u>	<u>\$ 53,992</u>	<u>\$ 117,261</u>	<u>\$ 106,156</u>	<u>\$ 140,895</u>	<u>\$ 107,111</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	D.A.R.E.	Jail Improvement & Education	#6 Light Maintenance District	#13 Light Maintenance District	#17 Light Maintenance District	#21 Light Maintenance District
ASSETS						
Cash and cash equivalents	\$ 4,763	\$ 19,340	\$ 295	\$ 186	\$ 2,285	\$ 205
Taxes and assessments receivable	-	-	-	-	426	354
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 4,763</u>	<u>\$ 19,340</u>	<u>\$ 295</u>	<u>\$ 186</u>	<u>\$ 2,711</u>	<u>\$ 559</u>
LIABILITIES						
Short-term payables	\$ -	\$ 37	\$ 35	\$ 26	\$ 326	\$ 35
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	426	354
Total Liabilities	<u>-</u>	<u>37</u>	<u>35</u>	<u>26</u>	<u>752</u>	<u>389</u>
FUND BALANCES						
Unreserved	<u>4,763</u>	<u>19,303</u>	<u>260</u>	<u>160</u>	<u>1,959</u>	<u>170</u>
Total liabilities and fund balances	<u>\$ 4,763</u>	<u>\$ 19,340</u>	<u>\$ 295</u>	<u>\$ 186</u>	<u>\$ 2,711</u>	<u>\$ 559</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	#23 Light Maintenance District	Gibson Flat O & M	Park Garden O & M	Alcohol Traffic Safety	Gasoline Tax	Motor Vehicle Disposal
ASSETS						
Cash and cash equivalents	\$ 7,788	\$ 43,861	\$ 3,545	\$ 6,416	\$ 157,663	\$ 7,447
Taxes and assessments receivable	1,215	314	73	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 9,003</u>	<u>\$ 44,175</u>	<u>\$ 3,618</u>	<u>\$ 6,416</u>	<u>\$ 157,663</u>	<u>\$ 7,447</u>
LIABILITIES						
Short-term payables	\$ 1,137	\$ -	\$ -	\$ 125	\$ -	\$ 7,447
Due to other funds	-	-	-	-	-	-
Deferred revenue	1,215	314	73	-	-	-
Total Liabilities	<u>2,352</u>	<u>314</u>	<u>73</u>	<u>125</u>	<u>-</u>	<u>7,447</u>
FUND BALANCES						
Unreserved	<u>6,651</u>	<u>43,861</u>	<u>3,545</u>	<u>6,291</u>	<u>157,663</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 9,003</u>	<u>\$ 44,175</u>	<u>\$ 3,618</u>	<u>\$ 6,416</u>	<u>\$ 157,663</u>	<u>\$ 7,447</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Juvenile Detention Center	Medical Alert	Air Pollution	Parenting Wisely	Juvenile Holdover	Electronic Monitoring
ASSETS						
Cash and cash equivalents	\$ 146,346	\$ -	\$ -	\$ -	\$ 1	\$ 3,598
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	33,846	4,609	14,031	6,321	-	348
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 180,192</u>	<u>\$ 4,609</u>	<u>\$ 14,031</u>	<u>\$ 6,321</u>	<u>\$ 1</u>	<u>\$ 3,946</u>
LIABILITIES						
Short-term payables	\$ 40,640	\$ 702	\$ 5,000	\$ 4,038	\$ -	\$ 3,946
Due to other funds	4,272	3,902	9,031	2,283	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>44,912</u>	<u>4,604</u>	<u>14,031</u>	<u>6,321</u>	<u>-</u>	<u>3,946</u>
FUND BALANCES						
Unreserved	<u>135,280</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 180,192</u>	<u>\$ 4,609</u>	<u>\$ 14,031</u>	<u>\$ 6,321</u>	<u>\$ 1</u>	<u>\$ 3,946</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	HIDTA 2004	Crime Control - Juvenile	Victim Witness Program	Crime Control - Public Defender	Sheriff Traffic Safety	Boat Safety Enforcement
ASSETS						
Cash and cash equivalents	\$ -	\$ 28,648	\$ 3,351	\$ -	\$ -	\$ 1,156
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	8,803	-	-	20,180	27,700	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 8,803</u>	<u>\$ 28,648</u>	<u>\$ 3,351</u>	<u>\$ 20,180</u>	<u>\$ 27,700</u>	<u>\$ 1,156</u>
LIABILITIES						
Short-term payables	\$ 1,299	\$ 5,334	\$ -	\$ 3,303	\$ -	\$ 1,155
Due to other funds	7,504	-	-	16,877	13,969	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>8,803</u>	<u>5,334</u>	<u>-</u>	<u>20,180</u>	<u>13,969</u>	<u>1,155</u>
FUND BALANCES						
Unreserved	<u>-</u>	<u>23,314</u>	<u>3,351</u>	<u>-</u>	<u>13,731</u>	<u>1</u>
Total liabilities and fund balances	<u>\$ 8,803</u>	<u>\$ 28,648</u>	<u>\$ 3,351</u>	<u>\$ 20,180</u>	<u>\$ 27,700</u>	<u>\$ 1,156</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Alliance for Youth	Law Enforcement Block Grant	Commodities	Rocky Mountain HIDTA	LLEBG #6	Environmental Assessment
ASSETS						
Cash and cash equivalents	\$ 7,500	\$ 839	\$ 6,217	\$ 6	\$ 41,015	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	2	193
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 7,500</u>	<u>\$ 839</u>	<u>\$ 6,217</u>	<u>\$ 6</u>	<u>\$ 41,017</u>	<u>\$ 193</u>
LIABILITIES						
Short-term payables	\$ 7,500	\$ -	\$ 2,637	\$ 6	\$ -	\$ -
Due to other funds	-	-	-	-	-	193
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>7,500</u>	<u>-</u>	<u>2,637</u>	<u>6</u>	<u>-</u>	<u>193</u>
FUND BALANCES						
Unreserved	-	839	3,580	-	41,017	-
Total liabilities and fund balances	<u>\$ 7,500</u>	<u>\$ 839</u>	<u>\$ 6,217</u>	<u>\$ 6</u>	<u>\$ 41,017</u>	<u>\$ 193</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Safe Kids Safe Community	Bioterrorism Grant	Weed & Seed	Drug Free Community Grant	Cancer	Tobacco
ASSETS						
Cash and cash equivalents	\$ 2,683	\$ 137,976	\$ -	\$ -	\$ 24,204	\$ 16,406
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	2,350	-	3,467	1,942	17,650	5,808
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 5,033</u>	<u>\$ 137,976</u>	<u>\$ 3,467</u>	<u>\$ 1,942</u>	<u>\$ 41,854</u>	<u>\$ 22,214</u>
LIABILITIES						
Short-term payables	\$ 2,583	\$ 1,993	\$ -	\$ -	\$ 1,385	\$ 2
Due to other funds	-	-	3,467	1,942	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>2,583</u>	<u>1,993</u>	<u>3,467</u>	<u>1,942</u>	<u>1,385</u>	<u>2</u>
FUND BALANCES						
Unreserved	<u>2,450</u>	<u>135,983</u>	<u>-</u>	<u>-</u>	<u>40,469</u>	<u>22,212</u>
Total liabilities and fund balances	<u>\$ 5,033</u>	<u>\$ 137,976</u>	<u>\$ 3,467</u>	<u>\$ 1,942</u>	<u>\$ 41,854</u>	<u>\$ 22,214</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	HAN/EPID	Women, Infants, & Children	Abstinence Contract	Maternal & Child Health	Suicide Prevention	HIV Consortium
ASSETS						
Cash and cash equivalents	\$ 7,357	\$ -	\$ -	\$ 14,268	\$ 9,739	\$ 2,320
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	24,264	236	-	261	10,392
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 7,357</u>	<u>\$ 24,264</u>	<u>\$ 236</u>	<u>\$ 14,268</u>	<u>\$ 10,000</u>	<u>\$ 12,712</u>
LIABILITIES						
Short-term payables	\$ -	\$ 8,171	\$ 234	\$ 1,727	\$ -	\$ 806
Due to other funds	-	16,093	2	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>24,264</u>	<u>236</u>	<u>1,727</u>	<u>-</u>	<u>806</u>
FUND BALANCES						
Unreserved	<u>7,357</u>	<u>-</u>	<u>-</u>	<u>12,541</u>	<u>10,000</u>	<u>11,906</u>
Total liabilities and fund balances	<u>\$ 7,357</u>	<u>\$ 24,264</u>	<u>\$ 236</u>	<u>\$ 14,268</u>	<u>\$ 10,000</u>	<u>\$ 12,712</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Fetal Alcohol Syndrome	Immunization Project	Tuberculosis Prevention	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging
ASSETS						
Cash and cash equivalents	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	-	7,757	6,519	8,248	75,343	23,686
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 81</u>	<u>\$ 7,757</u>	<u>\$ 6,519</u>	<u>\$ 8,248</u>	<u>\$ 75,343</u>	<u>\$ 23,686</u>
LIABILITIES						
Short-term payables	\$ 81	\$ -	\$ -	\$ 852	\$ 2,774	\$ 14
Due to other funds	-	6,054	6,519	4,692	71,750	23,672
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>81</u>	<u>6,054</u>	<u>6,519</u>	<u>5,544</u>	<u>74,524</u>	<u>23,686</u>
FUND BALANCES						
Unreserved	-	1,703	-	2,704	819	-
Total liabilities and fund balances	<u>\$ 81</u>	<u>\$ 7,757</u>	<u>\$ 6,519</u>	<u>\$ 8,248</u>	<u>\$ 75,343</u>	<u>\$ 23,686</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	Ryan White / Yellowstone	Congregate Meals	EASI - Aging	RSVP	Administrative Aging	Foster Grandparents
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 14	\$ 26,283	\$ -	\$ 20,758
Taxes and assessments receivable	-	-	-	-	-	-
Other receivables	3,016	49,798	-	-	9,321	-
Prepaid Expenses	-	-	-	-	-	-
Total assets	<u>\$ 3,016</u>	<u>\$ 49,798</u>	<u>\$ 14</u>	<u>\$ 26,283</u>	<u>\$ 9,321</u>	<u>\$ 20,758</u>
LIABILITIES						
Short-term payables	\$ 253	\$ 5,590	\$ -	\$ 12,124	\$ 160	\$ 1,610
Due to other funds	2,315	44,078	-	-	9,115	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>2,568</u>	<u>49,668</u>	<u>-</u>	<u>12,124</u>	<u>9,275</u>	<u>1,610</u>
FUND BALANCES						
Unreserved	<u>448</u>	<u>130</u>	<u>14</u>	<u>14,159</u>	<u>46</u>	<u>19,148</u>
Total liabilities and fund balances	<u>\$ 3,016</u>	<u>\$ 49,798</u>	<u>\$ 14</u>	<u>\$ 26,283</u>	<u>\$ 9,321</u>	<u>\$ 20,758</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2004

	<u>Elder Abuse</u>	<u>Clinic</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 1,339	\$ 502,834	\$ 6,131,614
Taxes and assessments receivable	-	-	1,805,247
Other receivables	-	109,156	975,463
Prepaid Expenses	-	7,319	13,665
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 1,339</u>	<u>\$ 619,309</u>	<u>\$ 8,925,989</u>
LIABILITIES			
Short-term payables	\$ -	\$ 57,436	\$ 520,627
Due to other funds	-	-	261,714
Deferred revenue	-	-	1,805,247
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>-</u>	<u>57,436</u>	<u>2,587,588</u>
FUND BALANCES			
Unreserved	<u>1,339</u>	<u>561,873</u>	<u>6,338,401</u>
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 1,339</u>	<u>\$ 619,309</u>	<u>\$ 8,925,989</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Road	Poor	Bridge	Weed Control	Preditory Animal Control
REVENUES					
Taxes and special assessments	\$ 1,010,842	\$ 408,271	\$ 652,135	\$ 239,445	\$ 2,504
Licenses and permits	4,008	-	-	-	-
Intergovernmental	42,068	4,394	7,184	2,263	-
Charges for services	202	-	-	128,275	-
Fines and forfeitures	-	-	-	-	-
Investment income	7,503	-	2,852	-	-
Miscellaneous	8,807	-	-	5,544	-
Total Revenues	<u>1,073,430</u>	<u>412,665</u>	<u>662,171</u>	<u>375,527</u>	<u>2,504</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	879,762	-	411,057	254,275	-
Supplies/services/materials, etc.	279,359	-	142,206	118,836	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	3,700
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	23,194	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Capital Expenditures	175,654	-	-	9,470	-
Miscellaneous	-	-	-	-	-
Debt Service:					
Principal	1,060,017	-	-	-	-
Interest	50,106	-	-	-	-
Total Expenditures	<u>2,444,898</u>	<u>23,194</u>	<u>553,263</u>	<u>382,581</u>	<u>3,700</u>
Excess of revenues over (under) expenditures	<u>(1,371,468)</u>	<u>389,471</u>	<u>108,908</u>	<u>(7,054)</u>	<u>(1,196)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from notes/loans/intercap	935,357	-	-	-	-
Transfers in	238,252	-	-	-	-
Transfers out	(160,000)	(448,089)	(60,000)	-	-
Total other financing sources (uses)	<u>1,013,609</u>	<u>(448,089)</u>	<u>(60,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(357,859)</u>	<u>(58,618)</u>	<u>48,908</u>	<u>(7,054)</u>	<u>(1,196)</u>
Fund Balance, beginning of year	1,096,103	320,601	402,490	238,253	2,485
Prior period adjustment	125,000	-	-	-	-
Fund Balance, beginning of year, restated	<u>1,221,103</u>	<u>320,601</u>	<u>402,490</u>	<u>238,253</u>	<u>2,485</u>
Fund Balance, end of year	<u>\$ 863,244</u>	<u>\$ 261,983</u>	<u>\$ 451,398</u>	<u>\$ 231,199</u>	<u>\$ 1,289</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	State Fair	District Court	Comprehensive Insurance	Mosquito Control	Parks	Library
REVENUES						
Taxes and special assessments	\$ 214,061	\$ 508,862	\$ 302,146	\$ 434,621	\$ -	\$ 212,925
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,298	507,727	3,652	4,634	-	1,941
Charges for services	-	37,064	-	-	-	-
Fines and forfeitures	-	6,792	-	-	-	-
Investment income	189	5,498	-	-	94	-
Miscellaneous	-	1,027	-	100	1,210	-
Total Revenues	<u>216,548</u>	<u>1,066,970</u>	<u>305,798</u>	<u>439,355</u>	<u>1,304</u>	<u>214,866</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	807,746	-	-	-	-
Supplies/services/materials, etc.	-	311,735	-	-	-	-
Public Safety:						
Personal services	-	46,100	-	-	-	-
Supplies/services/materials, etc.	-	1,100	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	323,042	-	-
Supplies/services/materials, etc.	-	-	-	113,199	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	28,745
Supplies/services/materials, etc.	326	-	-	-	5,427	210,408
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	2,936	-	24,058	-	-
Miscellaneous	-	-	232,664	-	-	-
Debt Service:						
Principal	-	1,245	-	-	-	-
Interest	-	345	-	-	-	-
Total Expenditures	<u>326</u>	<u>1,171,207</u>	<u>232,664</u>	<u>460,299</u>	<u>5,427</u>	<u>239,153</u>
Excess of revenues over (under) expenditures	<u>216,222</u>	<u>(104,237)</u>	<u>73,134</u>	<u>(20,944)</u>	<u>(4,123)</u>	<u>(24,287)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	-	-	5,005	-
Transfers out	(208,257)	(255,904)	-	(8,319)	-	-
Total other financing sources (uses)	<u>(208,257)</u>	<u>(255,904)</u>	<u>-</u>	<u>(8,319)</u>	<u>5,005</u>	<u>-</u>
Net Change in Fund Balance	<u>7,965</u>	<u>(360,141)</u>	<u>73,134</u>	<u>(29,263)</u>	<u>882</u>	<u>(24,287)</u>
Fund Balance, beginning of year	14,655	1,047,390	214,824	259,749	5,475	73,156
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>14,655</u>	<u>1,047,390</u>	<u>214,824</u>	<u>259,749</u>	<u>5,475</u>	<u>73,156</u>
Fund Balance, end of year	<u>\$ 22,620</u>	<u>\$ 687,249</u>	<u>\$ 287,958</u>	<u>\$ 230,486</u>	<u>\$ 6,357</u>	<u>\$ 48,869</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Emergency Medical Service	Four Seasons Arena	Planning Board	Health	Mental Health	Senior Citizens
REVENUES						
Taxes and special assessments	\$ 69,824	\$ 235,231	\$ 149,713	\$ 167,015	\$ 77,863	\$ 134,645
Licenses and permits	-	-	2,645	82,037	-	-
Intergovernmental	683	2,526	696	257,567	814	1,449
Charges for services	-	-	5,915	179,745	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	113	-	-	-	-
Miscellaneous	-	-	-	102,458	-	-
Total Revenues	<u>70,507</u>	<u>237,870</u>	<u>158,969</u>	<u>788,822</u>	<u>78,677</u>	<u>136,094</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	39,127	-	-	-	-	-
Supplies/services/materials, etc.	57,753	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	466,434	-	-
Supplies/services/materials, etc.	-	-	-	232,539	79,476	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	80,374	-	-	-
Supplies/services/materials, etc.	-	-	54,979	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	12,100	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>96,880</u>	<u>-</u>	<u>135,353</u>	<u>711,073</u>	<u>79,476</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(26,373)</u>	<u>237,870</u>	<u>23,616</u>	<u>77,749</u>	<u>(799)</u>	<u>136,094</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	5,000	1,280	-	-
Transfers out	-	(226,949)	-	(82,438)	-	(115,000)
Total other financing sources (uses)	<u>-</u>	<u>(226,949)</u>	<u>5,000</u>	<u>(81,158)</u>	<u>-</u>	<u>(115,000)</u>
Net Change in Fund Balance	<u>(26,373)</u>	<u>10,921</u>	<u>28,616</u>	<u>(3,409)</u>	<u>(799)</u>	<u>21,094</u>
Fund Balance, beginning of year	153,362	13,827	(873)	534,481	66,193	2,367
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	153,362	13,827	(873)	534,481	66,193	2,367
Fund Balance, end of year	<u>\$ 126,989</u>	<u>\$ 24,748</u>	<u>\$ 27,743</u>	<u>\$ 531,072</u>	<u>\$ 65,394</u>	<u>\$ 23,461</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	County Medicaid Waiver	County Extension Services	Special Transportation	Rural Fire	Medical Services	Museums
REVENUES						
Taxes and special assessments	\$ -	\$ 208,046	\$ 111,086	\$ 3,617	\$ 140,891	\$ 230,121
Licenses and permits	-	-	-	-	-	-
Intergovernmental	62,618	2,215	1,197	-	1,521	2,395
Charges for services	-	366	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	7,192	-	9,658	-	-	-
Total Revenues	<u>69,810</u>	<u>210,627</u>	<u>121,941</u>	<u>3,617</u>	<u>142,412</u>	<u>232,516</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	13,212	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	122,011	-
Social and Economic Services:						
Personal services	38,701	153,674	88,423	-	-	-
Supplies/services/materials, etc.	35,598	70,130	26,829	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	218,365
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	5,148	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>74,299</u>	<u>223,804</u>	<u>115,252</u>	<u>18,360</u>	<u>122,011</u>	<u>218,365</u>
Excess of revenues over (under) expenditures	<u>(4,489)</u>	<u>(13,177)</u>	<u>6,689</u>	<u>(14,743)</u>	<u>20,401</u>	<u>14,151</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net Change in Fund Balance	<u>(4,489)</u>	<u>(13,177)</u>	<u>6,689</u>	<u>(14,743)</u>	<u>20,401</u>	<u>14,151</u>
Fund Balance, beginning of year	6,710	92,448	1,742	54,194	22,182	35,550
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	6,710	92,448	1,742	54,194	22,182	35,550
Fund Balance, end of year	<u>\$ 2,221</u>	<u>\$ 79,271</u>	<u>\$ 8,431</u>	<u>\$ 39,451</u>	<u>\$ 42,583</u>	<u>\$ 49,701</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Employee Retirement	Group Insurance	Group Insurance Dividend	Permissive Medical Levy	Drug Forfeiture	Federal Equitable Share
REVENUES						
Taxes and special assessments	\$ 298,353	\$ 407,352	\$ -	\$ 469,155	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,209	3,843	-	6,011	-	1,100
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	4,824	-
Investment income	-	-	-	-	-	1,193
Miscellaneous	-	37,481	-	-	4,334	-
Total Revenues	<u>301,562</u>	<u>448,676</u>	<u>-</u>	<u>475,166</u>	<u>9,158</u>	<u>2,293</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	266,582	338,181	-	556,759	-	-
Supplies/services/materials, etc.	494	1,332	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	25,885
Supplies/services/materials, etc.	-	-	-	-	11,923	1,565
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	10,000	47,734
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>267,076</u>	<u>339,513</u>	<u>-</u>	<u>556,759</u>	<u>21,923</u>	<u>75,184</u>
Excess of revenues over (under) expenditures	<u>34,486</u>	<u>109,163</u>	<u>-</u>	<u>(81,593)</u>	<u>(12,765)</u>	<u>(72,891)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	-	40,000	-	-
Transfers out	-	(240,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(240,000)</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>34,486</u>	<u>(130,837)</u>	<u>-</u>	<u>(41,593)</u>	<u>(12,765)</u>	<u>(72,891)</u>
Fund Balance, beginning of year	61,716	423,225	96,918	-	129,924	178,972
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>61,716</u>	<u>423,225</u>	<u>96,918</u>	<u>-</u>	<u>129,924</u>	<u>178,972</u>
Fund Balance, end of year	<u>\$ 96,202</u>	<u>\$ 292,388</u>	<u>\$ 96,918</u>	<u>\$ (41,593)</u>	<u>\$ 117,159</u>	<u>\$ 106,081</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	CDBG Revolving Loan	Records Preservation	D.A.R.E.	Jail Improvement and Education	#6 Light Maintenance District	#13 Light Maintenance District
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ 404	\$ 282
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	108,955	-	12,685	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	1,733	-	-	-	-	-
Miscellaneous	-	-	50	-	-	-
Total Revenues	<u>1,733</u>	<u>108,955</u>	<u>50</u>	<u>12,685</u>	<u>404</u>	<u>282</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	37,417	-	-	-	-
Supplies/services/materials, etc.	-	35,210	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	520	9,565	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	417	310
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	80,000	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	97,983	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>80,000</u>	<u>170,610</u>	<u>520</u>	<u>9,565</u>	<u>417</u>	<u>310</u>
Excess of revenues over (under) expenditures	<u>(78,267)</u>	<u>(61,655)</u>	<u>(470)</u>	<u>3,120</u>	<u>(13)</u>	<u>(28)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net Change in Fund Balance	<u>(78,267)</u>	<u>(61,655)</u>	<u>(470)</u>	<u>3,120</u>	<u>(13)</u>	<u>(28)</u>
Fund Balance, beginning of year	219,162	167,243	5,233	16,183	273	188
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	219,162	167,243	5,233	16,183	273	188
Fund Balance, end of year	<u>\$ 140,895</u>	<u>\$ 105,588</u>	<u>\$ 4,763</u>	<u>\$ 19,303</u>	<u>\$ 260</u>	<u>\$ 160</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	#17 Light Maintenance District	#21 Light Maintenance District	#23 Light Maintenance District	Gibson Flats O & M	Park Garden O & M	Alcohol Rehabilitation
REVENUES						
Taxes and special assessments	\$ 3,850	\$ 502	\$ 15,629	\$ 2,823	\$ 1,127	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	78,489
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>3,850</u>	<u>502</u>	<u>15,629</u>	<u>2,823</u>	<u>1,127</u>	<u>78,489</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	3,885	417	13,543	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	78,489
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>3,885</u>	<u>417</u>	<u>13,543</u>	<u>-</u>	<u>-</u>	<u>78,489</u>
Excess of revenues over (under) expenditures	<u>(35)</u>	<u>85</u>	<u>2,086</u>	<u>2,823</u>	<u>1,127</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net Change in Fund Balance	<u>(35)</u>	<u>85</u>	<u>2,086</u>	<u>2,823</u>	<u>1,127</u>	<u>-</u>
Fund Balance, beginning of year	1,994	85	4,565	41,038	2,418	-
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	1,994	85	4,565	41,038	2,418	-
Fund Balance, end of year	<u>\$ 1,959</u>	<u>\$ 170</u>	<u>\$ 6,651</u>	<u>\$ 43,861</u>	<u>\$ 3,545</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Alcohol Traffic Safety	Gasoline Tax	Cultural Trust Grants	Motor Vehicle Disposal	Weed Trust	Partnership
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,125	218,887	1,124	71,711	22,786	20,156
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	1,200	-	-	-	-	-
Total Revenues	<u>11,325</u>	<u>218,887</u>	<u>1,124</u>	<u>71,711</u>	<u>22,786</u>	<u>20,156</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	9,897	-	-
Supplies/services/materials, etc.	-	173,543	-	30,150	16,586	-
Public Health:						
Personal services	-	-	-	-	-	16,791
Supplies/services/materials, etc.	11,293	-	-	-	-	1,473
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	1,124	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	23,730	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>11,293</u>	<u>173,543</u>	<u>1,124</u>	<u>40,047</u>	<u>40,316</u>	<u>18,264</u>
Excess of revenues over (under) expenditures	<u>32</u>	<u>45,344</u>	<u>-</u>	<u>31,664</u>	<u>(17,530)</u>	<u>1,892</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(45,000)	-	(55,764)	-	(9,513)
Total other financing sources (uses)	<u>-</u>	<u>(45,000)</u>	<u>-</u>	<u>(55,764)</u>	<u>-</u>	<u>(9,513)</u>
Net Change in Fund Balance	<u>32</u>	<u>344</u>	<u>-</u>	<u>(24,100)</u>	<u>(17,530)</u>	<u>(7,621)</u>
Fund Balance, beginning of year	6,259	157,319	-	24,100	17,530	7,621
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	6,259	157,319	-	24,100	17,530	7,621
Fund Balance, end of year	<u>\$ 6,291</u>	<u>\$ 157,663</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Juvenile Detention Center	Medical Alert	Air Pollution	Parenting Wisely	Juevenile Holdover	Electronic Monitoring
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	(1,967)	27,631	20,321	-	45,265
Charges for services	478,632	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	432	5,874	-	-	-	-
Total Revenues	<u>479,064</u>	<u>3,907</u>	<u>27,631</u>	<u>20,321</u>	<u>-</u>	<u>45,265</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	778,446	-	-	-	-	30,965
Supplies/services/materials, etc.	199,968	-	-	26,856	6,649	23,507
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	4,026	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	30,825	-	-	-
Supplies/services/materials, etc.	-	-	5,624	-	-	-
Capital Expenditures	-	-	5,000	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	438	-	-	-	-	-
Total Expenditures	<u>978,852</u>	<u>4,026</u>	<u>41,449</u>	<u>26,856</u>	<u>6,649</u>	<u>54,472</u>
Excess of revenues over (under) expenditures	<u>(499,788)</u>	<u>(119)</u>	<u>(13,818)</u>	<u>(6,535)</u>	<u>(6,649)</u>	<u>(9,207)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	422,235	-	12,947	-	-	6,413
Transfers out	(6,413)	-	-	-	-	-
Total other financing sources (uses)	<u>415,822</u>	<u>-</u>	<u>12,947</u>	<u>-</u>	<u>-</u>	<u>6,413</u>
Net Change in Fund Balance	<u>(83,966)</u>	<u>(119)</u>	<u>(871)</u>	<u>(6,535)</u>	<u>(6,649)</u>	<u>(2,794)</u>
Fund Balance, beginning of year	219,246	124	871	6,535	6,650	2,794
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>219,246</u>	<u>124</u>	<u>871</u>	<u>6,535</u>	<u>6,650</u>	<u>2,794</u>
Fund Balance, end of year	<u>\$ 135,280</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	HIDTA 2004	Crime Control - Juvenile	Victim Witness Program	Crime Control - Public Defender	Sheriff Traffic Safety	Boat Safety Enforcement
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,803	221,907	-	20,180	27,700	960
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	12,999	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>8,803</u>	<u>221,907</u>	<u>12,999</u>	<u>20,180</u>	<u>27,700</u>	<u>960</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	15,946	-	-
Supplies/services/materials, etc.	-	-	-	4,234	-	-
Public Safety:						
Personal services	7,567	-	-	-	-	3,592
Supplies/services/materials, etc.	1,236	198,593	16,160	-	13,969	2,541
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>8,803</u>	<u>198,593</u>	<u>16,160</u>	<u>20,180</u>	<u>13,969</u>	<u>6,133</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>23,314</u>	<u>(3,161)</u>	<u>-</u>	<u>13,731</u>	<u>(5,173)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>23,314</u>	<u>(3,161)</u>	<u>-</u>	<u>13,731</u>	<u>(5,173)</u>
Fund Balance, beginning of year	-	-	6,512	-	-	5,174
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>-</u>	<u>-</u>	<u>6,512</u>	<u>-</u>	<u>-</u>	<u>5,174</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 23,314</u>	<u>\$ 3,351</u>	<u>\$ -</u>	<u>\$ 13,731</u>	<u>\$ 1</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Alliance for Youth	Law Enforcement Block Grant	Commodities	Rocky Mountain HIDTA	LLEBG #6	CDBG Planning Grant	Belt Library
REVENUES							
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	70,998	-	28,944	58,203	36,687	23,497	(416)
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	-	61	-	-	254	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>70,998</u>	<u>61</u>	<u>28,944</u>	<u>58,203</u>	<u>36,941</u>	<u>23,497</u>	<u>(416)</u>
EXPENDITURES							
Current:							
General Government:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Public Safety:							
Personal services	-	11,897	-	17,623	-	-	-
Supplies/services/materials, etc.	70,998	525	-	29,853	-	-	-
Public Works:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	23,497	-
Public Health:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Social and Economic Services:							
Personal services	-	-	5,103	-	-	-	-
Supplies/services/materials, etc.	-	-	17,046	-	-	-	-
Culture and Recreation:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Housing and Community Development:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Conservation of Natural Resources:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Capital Expenditures	-	-	16,969	10,727	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	<u>70,998</u>	<u>12,422</u>	<u>39,118</u>	<u>58,203</u>	<u>-</u>	<u>23,497</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(12,361)</u>	<u>(10,174)</u>	<u>-</u>	<u>36,941</u>	<u>-</u>	<u>(416)</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from notes/loans/intercap	-	-	-	-	-	-	-
Transfers in	-	-	-	-	4,076	-	416
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,076</u>	<u>-</u>	<u>416</u>
Net Change in Fund Balance	<u>-</u>	<u>(12,361)</u>	<u>(10,174)</u>	<u>-</u>	<u>41,017</u>	<u>-</u>	<u>-</u>
Fund Balance, beginning of year	-	13,200	13,754	-	-	-	-
Prior period adjustment	-	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>-</u>	<u>13,200</u>	<u>13,754</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 839</u>	<u>\$ 3,580</u>	<u>\$ -</u>	<u>\$ 41,017</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Environmental Assessment	Safe Kids Safe Communities	Children's Outreach	Safe Kids at Home	Bioterrorism Grant	Weed & Seed
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	6,612	26,143	-	-	171,822	10,633
Charges for services	-	2,820	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	11,300	-	2,000	-	-
Total Revenues	<u>6,612</u>	<u>40,263</u>	<u>-</u>	<u>2,000</u>	<u>171,822</u>	<u>10,633</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	2,510	21,700	-	1,354	68,142	10,340
Supplies/services/materials, etc.	4,102	18,697	1	9,570	17,789	293
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>6,612</u>	<u>40,397</u>	<u>1</u>	<u>10,924</u>	<u>85,931</u>	<u>10,633</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(134)</u>	<u>(1)</u>	<u>(8,924)</u>	<u>85,891</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	10	-	-	-	-
Transfers out	-	-	(2,984)	(10)	-	-
Total other financing sources (uses)	<u>-</u>	<u>10</u>	<u>(2,984)</u>	<u>(10)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(124)</u>	<u>(2,985)</u>	<u>(8,934)</u>	<u>85,891</u>	<u>-</u>
Fund Balance, beginning of year	-	2,574	2,985	8,934	50,092	-
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>-</u>	<u>2,574</u>	<u>2,985</u>	<u>8,934</u>	<u>50,092</u>	<u>-</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 2,450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,983</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Drug Free Community Grant	Cancer	Tobacco	Community Incentive Program	HAN/EPID	Lead Prevention
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	14,230	71,000	58,089	-	12,222	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>14,230</u>	<u>71,000</u>	<u>58,089</u>	<u>-</u>	<u>12,222</u>	<u>-</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	14,401	62,960	29,353	133	80	-
Supplies/services/materials, etc.	864	8,262	6,524	-	4,785	961
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>15,265</u>	<u>71,222</u>	<u>35,877</u>	<u>133</u>	<u>4,865</u>	<u>961</u>
Excess of revenues over (under) expenditures	<u>(1,035)</u>	<u>(222)</u>	<u>22,212</u>	<u>(133)</u>	<u>7,357</u>	<u>(961)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	1,035	-	-	-	-	-
Transfers out	-	-	-	(1,974)	-	-
Total other financing sources (uses)	<u>1,035</u>	<u>-</u>	<u>-</u>	<u>(1,974)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(222)</u>	<u>22,212</u>	<u>(2,107)</u>	<u>7,357</u>	<u>(961)</u>
Fund Balance, beginning of year	-	40,691	-	2,107	-	961
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	-	40,691	-	2,107	-	961
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 40,469</u>	<u>\$ 22,212</u>	<u>\$ -</u>	<u>\$ 7,357</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Women Infants & Children	Abstinence Contract	Maternal & Child Health	Suicide Prevention	HIV Consortium	Fetal Alcohol Syndrome
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	282,508	9,008	161,264	10,261	36,704	72,381
Charges for services	-	-	12,610	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>282,508</u>	<u>9,008</u>	<u>173,874</u>	<u>10,261</u>	<u>36,704</u>	<u>72,381</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	251,556	3,956	224,572	254	19,784	65,535
Supplies/services/materials, etc.	30,952	5,352	37,931	7	17,226	7,078
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>282,508</u>	<u>9,308</u>	<u>262,503</u>	<u>261</u>	<u>37,010</u>	<u>72,613</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(300)</u>	<u>(88,629)</u>	<u>10,000</u>	<u>(306)</u>	<u>(232)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	-	-	83,995	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>83,995</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(300)</u>	<u>(4,634)</u>	<u>10,000</u>	<u>(306)</u>	<u>(232)</u>
Fund Balance, beginning of year	-	300	17,175	-	12,212	232
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>-</u>	<u>300</u>	<u>17,175</u>	<u>-</u>	<u>12,212</u>	<u>232</u>
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,541</u>	<u>\$ 10,000</u>	<u>\$ 11,906</u>	<u>\$ -</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Immunization Project	Tuberculosis Prevention	AIDS / HIV Testing	Direct Services Aging	Contracted Services Aging	Ryan White / Yellowstone
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	14,909	12,837	51,565	220,288	94,750	-
Charges for services	-	-	-	-	-	17,254
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	525	-	-	11,554	-	-
Total Revenues	<u>15,434</u>	<u>12,837</u>	<u>51,565</u>	<u>231,842</u>	<u>94,750</u>	<u>17,254</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	18,128	12,520	43,322	-	-	11,895
Supplies/services/materials, etc.	387	675	8,925	-	-	5,359
Social and Economic Services:						
Personal services	-	-	-	226,220	-	-
Supplies/services/materials, etc.	-	-	-	32,818	103,825	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	9,040	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>18,515</u>	<u>13,195</u>	<u>52,247</u>	<u>268,078</u>	<u>103,825</u>	<u>17,254</u>
Excess of revenues over (under) expenditures	<u>(3,081)</u>	<u>(358)</u>	<u>(682)</u>	<u>(36,236)</u>	<u>(9,075)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	1,704	-	-	36,000	9,000	448
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>1,704</u>	<u>-</u>	<u>-</u>	<u>36,000</u>	<u>9,000</u>	<u>448</u>
Net Change in Fund Balance	<u>(1,377)</u>	<u>(358)</u>	<u>(682)</u>	<u>(236)</u>	<u>(75)</u>	<u>448</u>
Fund Balance, beginning of year	3,080	358	3,386	1,055	75	-
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>3,080</u>	<u>358</u>	<u>3,386</u>	<u>1,055</u>	<u>75</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 1,703</u>	<u>\$ -</u>	<u>\$ 2,704</u>	<u>\$ 819</u>	<u>\$ -</u>	<u>\$ 448</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Congregate Meals	EASI Aging	RSVP	Administrative Aging	Foster Grandparents Program	Elder Abuse
REVENUES						
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	216,460	-	98,314	37,302	208,334	1,500
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	193,551	-	22,256	-	56,591	-
Total Revenues	<u>410,011</u>	<u>-</u>	<u>120,570</u>	<u>37,302</u>	<u>264,925</u>	<u>1,500</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	267,651	-	71,229	35,281	76,322	-
Supplies/services/materials, etc.	192,330	-	49,365	12,139	209,194	161
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>459,981</u>	<u>-</u>	<u>120,594</u>	<u>47,420</u>	<u>285,516</u>	<u>161</u>
Excess of revenues over (under) expenditures	<u>(49,970)</u>	<u>-</u>	<u>(24)</u>	<u>(10,118)</u>	<u>(20,591)</u>	<u>1,339</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from notes/loans/intercap	-	-	-	-	-	-
Transfers in	50,000	-	5,000	10,000	5,000	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>50,000</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	<u>30</u>	<u>-</u>	<u>4,976</u>	<u>(118)</u>	<u>(15,591)</u>	<u>1,339</u>
Fund Balance, beginning of year	100	14	9,183	164	34,739	-
Prior period adjustment	-	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>100</u>	<u>14</u>	<u>9,183</u>	<u>164</u>	<u>34,739</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 130</u>	<u>\$ 14</u>	<u>\$ 14,159</u>	<u>\$ 46</u>	<u>\$ 19,148</u>	<u>\$ 1,339</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	Community Health Clinic	Totals
REVENUES		
Taxes and special assessments	\$ -	\$ 6,713,341
Licenses and permits	-	88,690
Intergovernmental	905,025	4,740,157
Charges for services	416,058	1,400,581
Fines and forfeitures	-	24,615
Investment income	-	19,490
Miscellaneous	55,364	538,508
Total Revenues	<u>1,376,447</u>	<u>13,525,382</u>
EXPENDITURES		
Current:		
General Government:		
Personal services	-	2,022,631
Supplies/services/materials, etc.	-	353,005
Public Safety:		
Personal services	-	961,202
Supplies/services/materials, etc.	-	686,493
Public Works:		
Personal services	-	1,554,991
Supplies/services/materials, etc.	-	802,749
Public Health:		
Personal services	1,040,445	2,709,207
Supplies/services/materials, etc.	340,052	1,167,972
Social and Economic Services:		
Personal services	-	962,604
Supplies/services/materials, etc.	-	776,655
Culture and Recreation:		
Personal services	-	28,745
Supplies/services/materials, etc.	-	435,650
Housing and Community Development:		
Personal services	-	80,374
Supplies/services/materials, etc.	-	134,979
Conservation of Natural Resources:		
Personal services	-	30,825
Supplies/services/materials, etc.	-	5,624
Capital Expenditures	-	450,549
Miscellaneous	-	232,664
Debt Service:		
Principal	-	1,061,262
Interest	-	50,889
Total Expenditures	<u>1,380,497</u>	<u>14,509,070</u>
Excess of revenues over (under) expenditures	<u>(4,050)</u>	<u>(983,688)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from notes/loans/intercap	-	935,357
Transfers in	-	937,816
Transfers out	-	(1,926,614)
Total other financing sources (uses)	<u>-</u>	<u>(53,441)</u>
Net Change in Fund Balance	<u>(4,050)</u>	<u>(1,037,129)</u>
Fund Balance, beginning of year	565,923	7,250,530
Prior period adjustment	-	125,000
Fund Balance, beginning of year, restated	<u>565,923</u>	<u>7,375,530</u>
Fund Balance, end of year	<u>\$ 561,873</u>	<u>\$ 6,338,401</u>

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	ROAD			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,076,140	\$ 1,076,140	\$ 1,010,842	\$ (65,298)
Licenses and permits	3,200	3,200	4,008	808
Intergovernmental	29,429	29,429	42,068	12,639
Charges for services	1,000	1,000	202	(798)
Fines and forfeitures	-	-	-	-
Investment income	15,000	15,000	7,503	(7,497)
Miscellaneous	6,000	6,000	8,807	2,807
Total Revenues	1,130,769	1,130,769	1,073,430	(57,339)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	912,732	912,732	879,762	32,970
Supplies/services/materials, etc.	746,066	746,066	279,359	466,707
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	450,000	450,000	175,654	274,346
Miscellaneous	-	-	-	-
Debt Service:				
Principal	119,636	1,054,993	1,060,017	(5,024)
Interest	54,972	54,972	50,106	4,866
Total Expenditures	2,283,406	3,218,763	2,444,898	773,865
Excess of revenues over (under) expenditures	(1,152,637)	(2,087,994)	(1,371,468)	716,526
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	250,000	250,000	-	(250,000)
Proceeds from notes/loans/intercap	200,000	1,135,357	935,357	(200,000)
Transfers in	260,087	260,087	238,252	(21,835)
Transfers out	(160,000)	(160,000)	(160,000)	-
Total other financing sources (uses)	550,087	1,485,444	1,013,609	(471,835)
Net Change in Fund Balance	\$ (602,550)	\$ (602,550)	(357,859)	\$ 244,691
Fund Balance, beginning of year			1,096,103	
Prior period adjustment			125,000	
Fund Balance, beginning of year, restated			1,221,103	
Fund Balance, end of year			\$ 863,244	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	POOR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 405,312	\$ 405,312	\$ 408,271	\$ 2,959
Licenses and permits	-	-	-	-
Intergovernmental	4,456	4,456	4,394	(62)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>409,768</u>	<u>409,768</u>	<u>412,665</u>	<u>2,897</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	101,061	101,061	23,194	77,867
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>101,061</u>	<u>101,061</u>	<u>23,194</u>	<u>77,867</u>
Excess of revenues over (under) expenditures	<u>308,707</u>	<u>308,707</u>	<u>389,471</u>	<u>80,764</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(448,089)	(448,089)	(448,089)	-
Total other financing sources (uses)	<u>(448,089)</u>	<u>(448,089)</u>	<u>(448,089)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (139,382)</u>	<u>\$ (139,382)</u>	<u>(58,618)</u>	<u>\$ 80,764</u>
Fund Balance, beginning of year			320,601	
Prior period adjustment			-	
Fund balance, beginning of year, restated			<u>320,601</u>	
Fund Balance, end of year			<u>\$ 261,983</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	BRIDGE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 641,795	\$ 641,795	\$ 652,135	\$ 10,340
Licenses and permits	-	-	-	-
Intergovernmental	5,988	5,988	7,184	1,196
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	2,852	2,852
Miscellaneous	-	-	-	-
Total Revenues	<u>647,783</u>	<u>647,783</u>	<u>662,171</u>	<u>14,388</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	448,258	448,258	411,057	37,201
Supplies/services/materials, etc.	344,044	344,044	142,206	201,838
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>792,302</u>	<u>792,302</u>	<u>553,263</u>	<u>239,039</u>
Excess of revenues over (under) expenditures	<u>(144,519)</u>	<u>(144,519)</u>	<u>108,908</u>	<u>253,427</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(60,000)	(60,000)	(60,000)	-
Total other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (204,519)</u>	<u>\$ (204,519)</u>	<u>48,908</u>	<u>\$ 253,427</u>
Fund Balance, beginning of year			402,490	
Prior period adjustment			-	
Fund balance, beginning of year, restated			<u>402,490</u>	
Fund Balance, end of year			<u>\$ 451,398</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	WEED CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 210,817	\$ 210,817	\$ 239,445	\$ 28,628
Licenses and permits	-	-	-	-
Intergovernmental	2,994	2,994	2,263	(731)
Charges for services	121,000	121,000	128,275	7,275
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,500	10,500	5,544	(4,956)
Total Revenues	345,311	345,311	375,527	30,216
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	287,176	287,176	254,275	32,901
Supplies/services/materials, etc.	136,712	136,712	118,836	17,876
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	15,000	15,000	9,470	5,530
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	438,888	438,888	382,581	56,307
Excess of revenues over (under) expenditures	(93,577)	(93,577)	(7,054)	86,523
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (93,577)	\$ (93,577)	(7,054)	\$ 86,523
Fund Balance, beginning of year			238,253	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			238,253	
Fund Balance, end of year			\$ 231,199	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	PREDATORY ANIMAL CONTROL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 2,436	\$ 2,436	\$ 2,504	\$ 68
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,436</u>	<u>2,436</u>	<u>2,504</u>	<u>68</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	3,700	3,700	3,700	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(1,264)</u>	<u>(1,264)</u>	<u>(1,196)</u>	<u>68</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,264)</u>	<u>\$ (1,264)</u>	<u>(1,196)</u>	<u>\$ 68</u>
Fund Balance, beginning of year			2,485	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>2,485</u>	
Fund Balance, end of year			<u>\$ 1,289</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	STATE FAIR			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 208,205	\$ 208,205	\$ 214,061	\$ 5,856
Licenses and permits	-	-	-	-
Intergovernmental	2,330	2,330	2,298	(32)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	189	189
Miscellaneous	-	-	-	-
Total Revenues	<u>210,535</u>	<u>210,535</u>	<u>216,548</u>	<u>6,013</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	326	(326)
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>326</u>	<u>(326)</u>
Excess of revenues over (under) expenditures	<u>210,535</u>	<u>210,535</u>	<u>216,222</u>	<u>5,687</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(208,584)	(208,584)	(208,257)	327
Total other financing sources (uses)	<u>(208,584)</u>	<u>(208,584)</u>	<u>(208,257)</u>	<u>327</u>
Net Change in Fund Balance	<u>\$ 1,951</u>	<u>\$ 1,951</u>	<u>7,965</u>	<u>\$ 6,014</u>
Fund Balance, beginning of year			14,655	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>14,655</u>	
Fund Balance, end of year			<u>\$ 22,620</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

DISTRICT COURT				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ 453,389	\$ 453,389	\$ 508,862	\$ 55,473
Licenses and permits	-	-	-	-
Intergovernmental	916,001	916,001	507,727	(408,274)
Charges for services	12,000	12,000	37,064	25,064
Fines and forfeitures	-	-	6,792	6,792
Investment income	5,000	5,000	5,498	498
Miscellaneous	-	-	1,027	1,027
Total Revenues	<u>1,386,390</u>	<u>1,386,390</u>	<u>1,066,970</u>	<u>(319,420)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	817,718	817,718	807,746	9,972
Supplies/services/materials, etc.	726,759	725,169	311,735	413,434
Public Safety:				
Personal services	45,996	45,996	46,100	(104)
Supplies/services/materials, etc.	1,535	1,535	1,100	435
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	35,000	35,000	2,936	32,064
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	1,244	1,245	(1)
Interest	-	346	345	1
Total Expenditures	<u>1,627,008</u>	<u>1,627,008</u>	<u>1,171,207</u>	<u>455,801</u>
Excess of revenues over (under) expenditures	<u>(240,618)</u>	<u>(240,618)</u>	<u>(104,237)</u>	<u>136,381</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(255,904)	(255,904)	(255,904)	-
Total other financing sources (uses)	<u>(255,904)</u>	<u>(255,904)</u>	<u>(255,904)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (496,522)</u>	<u>\$ (496,522)</u>	<u>(360,141)</u>	<u>\$ 136,381</u>
Fund Balance, beginning of year			1,047,390	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>1,047,390</u>	
Fund Balance, end of year			<u>\$ 687,249</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	COMPREHENSIVE INSURANCE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 306,046	\$ 306,046	\$ 302,146	\$ (3,900)
Licenses and permits	-	-	-	-
Intergovernmental	2,227	2,227	3,652	1,425
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	308,273	308,273	305,798	(2,475)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures				
Miscellaneous	449,608	449,608	232,664	216,944
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	449,608	449,608	232,664	216,944
Excess of revenues over (under) expenditures	(141,335)	(141,335)	73,134	214,469
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (141,335)	\$ (141,335)	73,134	\$ 214,469
Fund Balance, beginning of year			214,824	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			214,824	
Fund Balance, end of year			\$ 287,958	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

MOSQUITO CONTROL				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 423,006	\$ 423,006	\$ 434,621	\$ 11,615
Licenses and permits	-	-	-	-
Intergovernmental	4,965	4,965	4,634	(331)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	2,000	2,000	100	(1,900)
Total Revenues	<u>429,971</u>	<u>429,971</u>	<u>439,355</u>	<u>9,384</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	313,436	313,436	323,042	(9,606)
Supplies/services/materials, etc.	166,936	166,936	113,199	53,737
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	30,000	30,000	24,058	5,942
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>510,372</u>	<u>510,372</u>	<u>460,299</u>	<u>50,073</u>
Excess of revenues over (under) expenditures	<u>(80,401)</u>	<u>(80,401)</u>	<u>(20,944)</u>	<u>59,457</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(8,319)	(8,319)	(8,319)	-
Total other financing sources (uses)	<u>(8,319)</u>	<u>(8,319)</u>	<u>(8,319)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (88,720)</u>	<u>\$ (88,720)</u>	<u>(29,263)</u>	<u>\$ 59,457</u>
Fund Balance, beginning of year			259,749	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>259,749</u>	
Fund Balance, end of year			<u>\$ 230,486</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	PARKS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	94	94
Miscellaneous	500	500	1,210	710
Total Revenues	<u>500</u>	<u>500</u>	<u>1,304</u>	<u>804</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	8,256	8,256	5,427	2,829
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>8,256</u>	<u>8,256</u>	<u>5,427</u>	<u>2,829</u>
Excess of revenues over (under) expenditures	<u>(7,756)</u>	<u>(7,756)</u>	<u>(4,123)</u>	<u>3,633</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	5,005	5,005	5,005	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,005</u>	<u>5,005</u>	<u>5,005</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,751)</u>	<u>\$ (2,751)</u>	<u>882</u>	<u>\$ 3,633</u>
Fund Balance, beginning of year			5,475	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>5,475</u>	
Fund Balance, end of year			<u>\$ 6,357</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	LIBRARY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 232,854	\$ 232,854	\$ 212,925	\$ (19,929)
Licenses and permits	-	-	-	-
Intergovernmental	1,940	1,940	1,941	1
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>234,794</u>	<u>234,794</u>	<u>214,866</u>	<u>(19,928)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	37,372	37,372	28,745	8,627
Supplies/services/materials, etc.	215,033	215,033	210,408	4,625
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>252,405</u>	<u>252,405</u>	<u>239,153</u>	<u>13,252</u>
Excess of revenues over (under) expenditures	<u>(17,611)</u>	<u>(17,611)</u>	<u>(24,287)</u>	<u>(6,676)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (17,611)</u>	<u>\$ (17,611)</u>	<u>(24,287)</u>	<u>\$ (6,676)</u>
Fund Balance, beginning of year			73,156	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>73,156</u>	
Fund Balance, end of year			<u>\$ 48,869</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	EMERGENCY MEDICAL SERVICE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 64,159	\$ 64,159	\$ 69,824	\$ 5,665
Licenses and permits	-	-	-	-
Intergovernmental	1,108	1,108	683	(425)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>65,267</u>	<u>65,267</u>	<u>70,507</u>	<u>5,240</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	38,768	38,768	39,127	(359)
Supplies/services/materials, etc.	125,739	125,739	57,753	67,986
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>164,507</u>	<u>164,507</u>	<u>96,880</u>	<u>67,627</u>
Excess of revenues over (under) expenditures	<u>(99,240)</u>	<u>(99,240)</u>	<u>(26,373)</u>	<u>72,867</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (99,240)</u>	<u>\$ (99,240)</u>	<u>(26,373)</u>	<u>\$ 72,867</u>
Fund Balance, beginning of year			153,362	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>153,362</u>	
Fund Balance, end of year			<u>\$ 126,989</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	FOUR SEASONS ARENA			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 228,805	\$ 228,805	\$ 235,231	\$ 6,426
Licenses and permits	-	-	-	-
Intergovernmental	2,559	2,559	2,526	(33)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	113	113
Miscellaneous	-	-	-	-
Total Revenues	<u>231,364</u>	<u>231,364</u>	<u>237,870</u>	<u>6,506</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>231,364</u>	<u>231,364</u>	<u>237,870</u>	<u>6,506</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(226,949)	(226,949)	(226,949)	-
Total other financing sources (uses)	<u>(226,949)</u>	<u>(226,949)</u>	<u>(226,949)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 4,415</u>	<u>\$ 4,415</u>	<u>10,921</u>	<u>\$ 6,506</u>
Fund Balance, beginning of year			13,827	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>13,827</u>	
Fund Balance, end of year			<u>\$ 24,748</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	PLANNING BOARD			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 169,517	\$ 169,517	\$ 149,713	\$ (19,804)
Licenses and permits	1,350	1,350	2,645	1,295
Intergovernmental	696	696	696	-
Charges for services	5,000	5,000	5,915	915
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	176,563	176,563	158,969	(17,594)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	83,595	83,595	80,374	3,221
Supplies/services/materials, etc.	53,144	53,144	54,979	(1,835)
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	136,739	136,739	135,353	1,386
Excess of revenues over (under) expenditures	39,824	39,824	23,616	(16,208)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	5,000	5,000	5,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	5,000	5,000	5,000	-
Net Change in Fund Balance	\$ 44,824	\$ 44,824	28,616	\$ (16,208)
Fund Balance, beginning of year			(873)	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			(873)	
Fund Balance, end of year			27,743	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	HEALTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 174,796	\$ 174,796	\$ 167,015	\$ (7,781)
Licenses and permits	74,000	74,000	82,037	8,037
Intergovernmental	224,244	224,244	257,567	33,323
Charges for services	164,500	164,500	179,745	15,245
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	119,000	119,000	102,458	(16,542)
Total Revenues	756,540	756,540	788,822	32,282
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	612,435	612,435	466,434	146,001
Supplies/services/materials, etc.	238,408	238,408	232,539	5,869
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	30,000	30,000	12,100	17,900
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	880,843	880,843	711,073	169,770
Excess of revenues over (under) expenditures	(124,303)	(124,303)	77,749	202,052
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	1,280	1,280	1,280	-
Transfers out	(92,183)	(92,183)	(82,438)	9,745
Total other financing sources (uses)	(90,903)	(90,903)	(81,158)	9,745
Net Change in Fund Balance	\$ (215,206)	\$ (215,206)	(3,409)	\$ 211,797
Fund Balance, beginning of year			534,481	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			534,481	
Fund Balance, end of year			\$ 531,072	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	MENTAL HEALTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 75,336	\$ 75,336	\$ 77,863	\$ 2,527
Licenses and permits	-	-	-	-
Intergovernmental	827	827	814	(13)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>76,163</u>	<u>76,163</u>	<u>78,677</u>	<u>2,514</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	107,035	107,035	79,476	27,559
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>107,035</u>	<u>107,035</u>	<u>79,476</u>	<u>27,559</u>
Excess of revenues over (under) expenditures	<u>(30,872)</u>	<u>(30,872)</u>	<u>(799)</u>	<u>30,073</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (30,872)</u>	<u>\$ (30,872)</u>	<u>(799)</u>	<u>\$ 30,073</u>
Fund Balance, beginning of year			66,193	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>66,193</u>	
Fund Balance, end of year			<u>\$ 65,394</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

SENIOR CITIZENS				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 131,041	\$ 131,041	\$ 134,645	\$ 3,604
Licenses and permits	-	-	-	-
Intergovernmental	1,464	1,464	1,449	(15)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>132,505</u>	<u>132,505</u>	<u>136,094</u>	<u>3,589</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>132,505</u>	<u>132,505</u>	<u>136,094</u>	<u>3,589</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(115,000)	(115,000)	(115,000)	-
Total other financing sources (uses)	<u>(115,000)</u>	<u>(115,000)</u>	<u>(115,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 17,505</u>	<u>\$ 17,505</u>	<u>21,094</u>	<u>\$ 3,589</u>
Fund Balance, beginning of year			2,367	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>2,367</u>	
Fund Balance, end of year			<u>\$ 23,461</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	MEDICAID WAIVER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	80,000	72,800	62,618	(10,182)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	7,200	7,192	(8)
Total Revenues	80,000	80,000	69,810	(10,190)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	16,110	41,472	38,701	2,771
Supplies/services/materials, etc.	70,600	45,238	35,598	9,640
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	86,710	86,710	74,299	12,411
Excess of revenues over (under) expenditures	(6,710)	(6,710)	(4,489)	2,221
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (6,710)	\$ (6,710)	(4,489)	\$ 2,221
Fund Balance, beginning of year			6,710	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			6,710	
Fund Balance, end of year			\$ 2,221	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

COUNTY EXTENSION SERVICES				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 201,185	\$ 201,185	\$ 208,046	\$ 6,861
Licenses and permits	-	-	-	-
Intergovernmental	2,355	2,355	2,215	(140)
Charges for services	-	-	366	366
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>203,540</u>	<u>203,540</u>	<u>210,627</u>	<u>7,087</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	162,091	162,091	153,674	8,417
Supplies/services/materials, etc.	77,564	77,564	70,130	7,434
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>239,655</u>	<u>239,655</u>	<u>223,804</u>	<u>15,851</u>
Excess of revenues over (under) expenditures	<u>(36,115)</u>	<u>(36,115)</u>	<u>(13,177)</u>	<u>22,938</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (36,115)</u>	<u>\$ (36,115)</u>	<u>(13,177)</u>	<u>\$ 22,938</u>
Fund Balance, beginning of year			92,448	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			92,448	
Fund Balance, end of year			<u>\$ 79,271</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	SPECIAL TRANSPORTATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 108,370	\$ 108,370	\$ 111,086	\$ 2,716
Licenses and permits	-	-	-	-
Intergovernmental	1,210	1,210	1,197	(13)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	14,000	14,000	9,658	(4,342)
Total Revenues	<u>123,580</u>	<u>123,580</u>	<u>121,941</u>	<u>(1,639)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	88,605	88,605	88,423	182
Supplies/services/materials, etc.	27,000	27,000	26,829	171
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>115,605</u>	<u>115,605</u>	<u>115,252</u>	<u>353</u>
Excess of revenues over (under) expenditures	<u>7,975</u>	<u>7,975</u>	<u>6,689</u>	<u>(1,286)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 7,975</u>	<u>\$ 7,975</u>	<u>6,689</u>	<u>\$ (1,286)</u>
Fund Balance, beginning of year			1,742	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>1,742</u>	
Fund Balance, end of year			<u>\$ 8,431</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	RURAL FIRE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,690	\$ 1,690	\$ 3,617	\$ 1,927
Licenses and permits	-	-	-	-
Intergovernmental	229	229	-	(229)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,520	10,520	-	(10,520)
Total Revenues	12,439	12,439	3,617	(8,822)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	22,833	22,833	13,212	9,621
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	27,267	27,267	5,148	22,119
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	50,100	50,100	18,360	31,740
Excess of revenues over (under) expenditures	(37,661)	(37,661)	(14,743)	22,918
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (37,661)	\$ (37,661)	(14,743)	\$ 22,918
Fund Balance, beginning of year			54,194	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			54,194	
Fund Balance, end of year			\$ 39,451	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	MEDICAL SERVICES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 137,613	\$ 137,613	\$ 140,891	\$ 3,278
Licenses and permits	-	-	-	-
Intergovernmental	1,540	1,540	1,521	(19)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>139,153</u>	<u>139,153</u>	<u>142,412</u>	<u>3,259</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	124,200	124,200	122,011	2,189
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>124,200</u>	<u>124,200</u>	<u>122,011</u>	<u>2,189</u>
Excess of revenues over (under) expenditures	<u>14,953</u>	<u>14,953</u>	<u>20,401</u>	<u>5,448</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 14,953</u>	<u>\$ 14,953</u>	<u>20,401</u>	<u>\$ 5,448</u>
Fund Balance, beginning of year			22,182	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>22,182</u>	
Fund Balance, end of year			<u>\$ 42,583</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	MUSEUMS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 219,641	\$ 219,641	\$ 230,121	\$ 10,480
Licenses and permits	-	-	-	-
Intergovernmental	2,801	2,801	2,395	(406)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>222,442</u>	<u>222,442</u>	<u>232,516</u>	<u>10,074</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	218,500	218,500	218,365	135
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>218,500</u>	<u>218,500</u>	<u>218,365</u>	<u>135</u>
Excess of revenues over (under) expenditures	<u>3,942</u>	<u>3,942</u>	<u>14,151</u>	<u>10,209</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 3,942</u>	<u>\$ 3,942</u>	<u>14,151</u>	<u>\$ 10,209</u>
Fund Balance, beginning of year			35,550	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>35,550</u>	
Fund Balance, end of year			<u>\$ 49,701</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	EMPLOYEE RETIREMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 290,249	\$ 290,249	\$ 298,353	\$ 8,104
Licenses and permits	-	-	-	-
Intergovernmental	3,246	3,246	3,209	(37)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>293,495</u>	<u>293,495</u>	<u>301,562</u>	<u>8,067</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	266,453	266,453	266,582	(129)
Supplies/services/materials, etc.	623	623	494	129
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>267,076</u>	<u>267,076</u>	<u>267,076</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>26,419</u>	<u>26,419</u>	<u>34,486</u>	<u>8,067</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 26,419</u>	<u>\$ 26,419</u>	<u>34,486</u>	<u>\$ 8,067</u>
Fund Balance, beginning of year			61,716	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>61,716</u>	
Fund Balance, end of year			<u>\$ 96,202</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	GROUP INSURANCE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 347,667	\$ 347,667	\$ 407,352	\$ 59,685
Licenses and permits	-	-	-	-
Intergovernmental	9,395	9,395	3,843	(5,552)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	37,481	37,481
Total Revenues	357,062	357,062	448,676	91,614
EXPENDITURES				
Current:				
General Government:				
Personal services	382,240	382,240	338,181	44,059
Supplies/services/materials, etc.	1,681	1,681	1,332	349
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	383,921	383,921	339,513	44,408
Excess of revenues over (under) expenditures	(26,859)	(26,859)	109,163	136,022
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(240,000)	(240,000)	(240,000)	-
Total other financing sources (uses)	(240,000)	(240,000)	(240,000)	-
Net Change in Fund Balance	\$ (266,859)	\$ (266,859)	(130,837)	\$ 136,022
Fund Balance, beginning of year			423,225	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			423,225	
Fund Balance, end of year			\$ 292,388	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	GROUP INSURANCE DIVIDEND			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	96,918	96,918	-	96,918
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>96,918</u>	<u>96,918</u>	<u>-</u>	<u>96,918</u>
Excess of revenues over (under) expenditures	<u>(96,918)</u>	<u>(96,918)</u>	<u>-</u>	<u>96,918</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (96,918)</u>	<u>\$ (96,918)</u>	<u>-</u>	<u>\$ 96,918</u>
Fund Balance, beginning of year			96,918	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>96,918</u>	
Fund Balance, end of year			<u>\$ 96,918</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	PERMISSIVE MEDICAL LEVY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 516,759	\$ 516,759	\$ 469,155	\$ (47,604)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	6,011	6,011
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>516,759</u>	<u>516,759</u>	<u>475,166</u>	<u>(41,593)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	556,759	556,759	556,759	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>556,759</u>	<u>556,759</u>	<u>556,759</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(40,000)</u>	<u>(40,000)</u>	<u>(81,593)</u>	<u>(41,593)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	40,000	40,000	40,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(41,593)</u>	<u>\$ (41,593)</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ (41,593)</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	DRUG FORFEITURE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	40,000	40,000	4,824	(35,176)
Investment income	-	-	-	-
Miscellaneous	10,000	10,000	4,334	(5,666)
Total Revenues	50,000	50,000	9,158	(40,842)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	73,600	73,600	11,923	61,677
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	72,400	72,400	10,000	62,400
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	146,000	146,000	21,923	124,077
Excess of revenues over (under) expenditures	(96,000)	(96,000)	(12,765)	83,235
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (96,000)	\$ (96,000)	(12,765)	\$ 83,235
Fund Balance, beginning of year			129,924	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			129,924	
Fund Balance, end of year			\$ 117,159	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	FEDERAL EQUITABLE SHARE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,100	1,100
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	1,500	1,500	1,193	(307)
Miscellaneous	-	-	-	-
Total Revenues	1,500	1,500	2,293	793
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	30,000	30,000	25,885	4,115
Supplies/services/materials, etc.	45,000	45,000	1,565	43,435
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	103,500	103,500	47,734	55,766
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	178,500	178,500	75,184	103,316
Excess of revenues over (under) expenditures	(177,000)	(177,000)	(72,891)	104,109
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (177,000)	\$ (177,000)	(72,891)	\$ 104,109
Fund Balance, beginning of year			178,972	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			178,972	
Fund Balance, end of year			\$ 106,081	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	CDBG REVOLVING LOAN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	1,733	1,733
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,733</u>	<u>1,733</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	219,162	219,162	80,000	139,162
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>219,162</u>	<u>219,162</u>	<u>80,000</u>	<u>139,162</u>
Excess of revenues over (under) expenditures	<u>(219,162)</u>	<u>(219,162)</u>	<u>(78,267)</u>	<u>140,895</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (219,162)</u>	<u>\$ (219,162)</u>	<u>(78,267)</u>	<u>\$ 140,895</u>
Fund Balance, beginning of year			219,162	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>219,162</u>	
Fund Balance, end of year			<u>\$ 140,895</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	RECORDS PRESERVATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	52,000	52,000	108,955	56,955
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>52,000</u>	<u>52,000</u>	<u>108,955</u>	<u>56,955</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	40,983	40,983	37,417	3,566
Supplies/services/materials, etc.	57,000	57,000	35,210	21,790
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	75,400	75,400	97,983	(22,583)
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>173,383</u>	<u>173,383</u>	<u>170,610</u>	<u>2,773</u>
Excess of revenues over (under) expenditures	<u>(121,383)</u>	<u>(121,383)</u>	<u>(61,655)</u>	<u>59,728</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (121,383)</u>	<u>\$ (121,383)</u>	<u>(61,655)</u>	<u>\$ 59,728</u>
Fund Balance, beginning of year			167,243	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>167,243</u>	
Fund Balance, end of year			<u>\$ 105,588</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	D.A.R.E			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,200	1,200	50	(1,150)
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>50</u>	<u>(1,150)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	5,233	5,233	520	4,713
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,233</u>	<u>5,233</u>	<u>520</u>	<u>4,713</u>
Excess of revenues over (under) expenditures	<u>(4,033)</u>	<u>(4,033)</u>	<u>(470)</u>	<u>3,563</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (4,033)</u>	<u>\$ (4,033)</u>	<u>(470)</u>	<u>\$ 3,563</u>
Fund Balance, beginning of year			5,233	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>5,233</u>	
Fund Balance, end of year			<u>\$ 4,763</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

JAIL IMPROVEMENT AND EDUCATION				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,000	15,000	12,685	(2,315)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	15,000	15,000	12,685	(2,315)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	26,228	26,228	9,565	16,663
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures				
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	26,228	26,228	9,565	16,663
Excess of revenues over (under) expenditures	(11,228)	(11,228)	3,120	14,348
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (11,228)	\$ (11,228)	3,120	\$ 14,348
Fund Balance, beginning of year			16,183	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			16,183	
Fund Balance, end of year			\$ 19,303	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

#6 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 403	\$ 403	\$ 404	\$ 1
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>403</u>	<u>403</u>	<u>404</u>	<u>1</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	632	632	417	215
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>632</u>	<u>632</u>	<u>417</u>	<u>215</u>
Excess of revenues over (under) expenditures	<u>(229)</u>	<u>(229)</u>	<u>(13)</u>	<u>216</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (229)</u>	<u>\$ (229)</u>	<u>(13)</u>	<u>\$ 216</u>
Fund Balance, beginning of year			273	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>273</u>	
Fund Balance, end of year			<u>\$ 260</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

#13 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 282	\$ 282	\$ 282	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>282</u>	<u>282</u>	<u>282</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	470	470	310	160
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>470</u>	<u>470</u>	<u>310</u>	<u>160</u>
Excess of revenues over (under) expenditures	<u>(188)</u>	<u>(188)</u>	<u>(28)</u>	<u>160</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(188)</u>	<u>(188)</u>	<u>(28)</u>	<u>\$ 160</u>
Fund Balance, beginning of year			188	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>188</u>	
Fund Balance, end of year			<u>\$ 160</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

#17 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 3,887	\$ 3,887	\$ 3,850	\$ (37)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,887</u>	<u>3,887</u>	<u>3,850</u>	<u>(37)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	5,218	5,218	3,885	1,333
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,218</u>	<u>5,218</u>	<u>3,885</u>	<u>1,333</u>
Excess of revenues over (under) expenditures	<u>(1,331)</u>	<u>(1,331)</u>	<u>(35)</u>	<u>1,296</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,331)</u>	<u>\$ (1,331)</u>	<u>(35)</u>	<u>\$ 1,296</u>
Fund Balance, beginning of year			1,994	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			1,994	
Fund Balance, end of year			<u>\$ 1,959</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

#21 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 547	\$ 547	\$ 502	\$ (45)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>547</u>	<u>547</u>	<u>502</u>	<u>(45)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	600	600	417	183
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>600</u>	<u>600</u>	<u>417</u>	<u>183</u>
Excess of revenues over (under) expenditures	<u>(53)</u>	<u>(53)</u>	<u>85</u>	<u>138</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (53)</u>	<u>\$ (53)</u>	<u>85</u>	<u>\$ 138</u>
Fund Balance, beginning of year			85	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			85	
Fund Balance, end of year			<u>\$ 170</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

#23 LIGHT MAINTENANCE DISTRICT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 15,895	\$ 15,895	\$ 15,629	\$ (266)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,895</u>	<u>15,895</u>	<u>15,629</u>	<u>(266)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	18,000	18,000	13,543	4,457
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>18,000</u>	<u>18,000</u>	<u>13,543</u>	<u>4,457</u>
Excess of revenues over (under) expenditures	<u>(2,105)</u>	<u>(2,105)</u>	<u>2,086</u>	<u>4,191</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,105)</u>	<u>\$ (2,105)</u>	<u>2,086</u>	<u>\$ 4,191</u>
Fund Balance, beginning of year			4,565	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			4,565	
Fund Balance, end of year			<u>\$ 6,651</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

GIBSON FLATS O & M				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 1,250	\$ 1,250	\$ 2,823	\$ 1,573
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,250</u>	<u>1,250</u>	<u>2,823</u>	<u>1,573</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	42,287	42,287	-	42,287
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>42,287</u>	<u>42,287</u>	<u>-</u>	<u>42,287</u>
Excess of revenues over (under) expenditures	<u>(41,037)</u>	<u>(41,037)</u>	<u>2,823</u>	<u>43,860</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (41,037)</u>	<u>\$ (41,037)</u>	<u>2,823</u>	<u>\$ 43,860</u>
Fund Balance, beginning of year			41,038	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			41,038	
Fund Balance, end of year			<u>\$ 43,861</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

PARK GARDEN O & M				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 2,000	\$ 2,000	\$ 1,127	\$ (873)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>1,127</u>	<u>(873)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	4,418	4,418	-	4,418
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,418</u>	<u>4,418</u>	<u>-</u>	<u>4,418</u>
Excess of revenues over (under) expenditures	<u>(2,418)</u>	<u>(2,418)</u>	<u>1,127</u>	<u>3,545</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (2,418)</u>	<u>\$ (2,418)</u>	<u>1,127</u>	<u>\$ 3,545</u>
Fund Balance, beginning of year			2,418	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,418	
Fund Balance, end of year			<u>\$ 3,545</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	ALCOHOL REHABILITATION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	57,297	78,489	78,489	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>57,297</u>	<u>78,489</u>	<u>78,489</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	57,297	78,489	78,489	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>57,297</u>	<u>78,489</u>	<u>78,489</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of the year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	ALCOHOL TRAFFIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	27,000	27,000	10,125	(16,875)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	1,200	1,200
Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>11,325</u>	<u>(15,675)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	25,007	25,007	11,293	13,714
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>25,007</u>	<u>25,007</u>	<u>11,293</u>	<u>13,714</u>
Excess of revenues over (under) expenditures	<u>1,993</u>	<u>1,993</u>	<u>32</u>	<u>(1,961)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 1,993</u>	<u>\$ 1,993</u>	<u>32</u>	<u>\$ (1,961)</u>
Fund Balance, beginning of year			6,259	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			6,259	
Fund Balance, end of year			<u>\$ 6,291</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	GASOLINE TAX			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	220,373	220,373	218,887	(1,486)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>220,373</u>	<u>220,373</u>	<u>218,887</u>	<u>(1,486)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	248,179	248,179	173,543	74,636
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>248,179</u>	<u>248,179</u>	<u>173,543</u>	<u>74,636</u>
Excess of revenues over (under) expenditures	<u>(27,806)</u>	<u>(27,806)</u>	<u>45,344</u>	<u>73,150</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (72,806)</u>	<u>\$ (72,806)</u>	<u>344</u>	<u>\$ 73,150</u>
Fund Balance, beginning of year			157,319	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>157,319</u>	
Fund Balance, end of year			<u>\$ 157,663</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	CULTURAL TRUST GRANTS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,500	2,500	1,124	(1,376)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	2,500	2,500	1,124	(1,376)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	2,500	2,500	1,124	1,376
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	2,500	2,500	1,124	1,376
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	MOTOR VEHICLE DISPOSAL			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	95,811	95,811	71,711	(24,100)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	95,811	95,811	71,711	(24,100)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	17,763	17,763	9,897	7,866
Supplies/services/materials, etc.	65,752	65,752	30,150	35,602
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	83,515	83,515	40,047	43,468
Excess of revenues over (under) expenditures	12,296	12,296	31,664	19,368
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(12,311)	(12,311)	(55,764)	(43,453)
Total other financing sources (uses)	(12,311)	(12,311)	(55,764)	(43,453)
Net Change in Fund Balance	\$ (15)	\$ (15)	(24,100)	\$ (24,085)
Fund Balance, beginning of year			24,100	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			24,100	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

WEED TRUST				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	29,432	29,432	22,786	(6,646)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>29,432</u>	<u>29,432</u>	<u>22,786</u>	<u>(6,646)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	23,232	23,232	16,586	6,646
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	23,730	23,730	23,730	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>46,962</u>	<u>46,962</u>	<u>40,316</u>	<u>6,646</u>
Excess of revenues over (under) expenditures	<u>(17,530)</u>	<u>(17,530)</u>	<u>(17,530)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (17,530)</u>	<u>\$ (17,530)</u>	<u>(17,530)</u>	<u>\$ -</u>
Fund Balance, beginning of year			17,530	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>17,530</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	PARTNERSHIP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,243	22,379	20,156	(2,223)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,243</u>	<u>22,379</u>	<u>20,156</u>	<u>(2,223)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	9,945	27,975	16,791	11,184
Supplies/services/materials, etc.	920	2,025	1,473	552
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>10,865</u>	<u>30,000</u>	<u>18,264</u>	<u>11,736</u>
Excess of revenues over (under) expenditures	<u>(7,622)</u>	<u>(7,621)</u>	<u>1,892</u>	<u>9,513</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(9,513)	(9,513)
Total other financing sources (uses)	-	-	(9,513)	(9,513)
Net Change in Fund Balance	<u>\$ (7,622)</u>	<u>\$ (7,621)</u>	<u>(7,621)</u>	<u>\$ -</u>
Fund Balance, beginning of year			7,621	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>7,621</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

JUVENILE DETENTION CENTER				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	551,855	551,855	478,632	(73,223)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,000	1,000	432	(568)
Total Revenues	<u>552,855</u>	<u>552,855</u>	<u>479,064</u>	<u>(73,791)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	830,565	827,831	778,446	49,385
Supplies/services/materials, etc.	216,625	213,020	199,968	13,052
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	4,027	4,027	-	4,027
Interest	450	450	438	12
Total Expenditures	<u>1,051,667</u>	<u>1,045,328</u>	<u>978,852</u>	<u>66,476</u>
Excess of revenues over (under) expenditures	<u>(498,812)</u>	<u>(492,473)</u>	<u>(499,788)</u>	<u>(7,315)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	500,000	500,000	422,235	(77,765)
Transfers out	-	(6,413)	(6,413)	-
Total other financing sources (uses)	<u>500,000</u>	<u>493,587</u>	<u>415,822</u>	<u>(77,765)</u>
Net Change in Fund Balance	<u>\$ 1,188</u>	<u>\$ 1,114</u>	<u>(83,966)</u>	<u>\$ (85,080)</u>
Fund Balance, beginning of year			219,246	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>219,246</u>	
Fund Balance, end of year			<u>\$ 135,280</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	MEDICAL ALERT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	25,000	25,000	(1,967)	(26,967)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	10,000	10,000	5,874	(4,126)
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>3,907</u>	<u>(31,093)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	35,124	35,124	4,026	31,098
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>35,124</u>	<u>35,124</u>	<u>4,026</u>	<u>31,098</u>
Excess of revenues over (under) expenditures	<u>(124)</u>	<u>(124)</u>	<u>(119)</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (124)</u>	<u>\$ (124)</u>	<u>(119)</u>	<u>\$ 5</u>
Fund Balance, beginning of year			124	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			124	
Fund Balance, end of year			<u>\$ 5</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

AIR POLLUTION				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	27,631	27,631	27,631	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,631</u>	<u>27,631</u>	<u>27,631</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	30,663	30,663	30,825	(162)
Supplies/services/materials, etc.	5,786	5,786	5,624	162
Capital Expenditures	5,000	5,000	5,000	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>41,449</u>	<u>41,449</u>	<u>41,449</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(13,818)</u>	<u>(13,818)</u>	<u>(13,818)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	12,947	12,947	12,947	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>12,947</u>	<u>12,947</u>	<u>12,947</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (871)</u>	<u>\$ (871)</u>	<u>(871)</u>	<u>\$ -</u>
Fund Balance, beginning of year			871	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>871</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	PARENTING WISELY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	24,000	24,000	20,321	(3,679)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>24,000</u>	<u>24,000</u>	<u>20,321</u>	<u>(3,679)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	11,960	-	-	-
Supplies/services/materials, etc.	18,575	30,535	26,856	3,679
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>30,535</u>	<u>30,535</u>	<u>26,856</u>	<u>3,679</u>
Excess of revenues over (under) expenditures	<u>(6,535)</u>	<u>(6,535)</u>	<u>(6,535)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (6,535)</u>	<u>\$ (6,535)</u>	<u>(6,535)</u>	<u>\$ -</u>
Fund Balance, beginning of year			6,535	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>6,535</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	JUVENILE HOLDOVER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	6,651	6,651	6,649	2
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>6,651</u>	<u>6,651</u>	<u>6,649</u>	<u>2</u>
Excess of revenues over (under) expenditures	<u>(6,651)</u>	<u>(6,651)</u>	<u>(6,649)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (6,651)</u>	<u>\$ (6,651)</u>	<u>(6,649)</u>	<u>\$ 2</u>
Fund Balance, beginning of year			6,650	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>6,650</u>	
Fund Balance, end of year			<u>\$ 1</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	ELECTRONIC MONITORING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	22,602	80,318	45,265	(35,053)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	22,602	80,318	45,265	(35,053)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	9,392	38,248	30,965	7,283
Supplies/services/materials, etc.	13,210	48,409	23,507	24,902
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	22,602	86,657	54,472	32,185
Excess of revenues over (under) expenditures	-	(6,339)	(9,207)	(2,868)
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	6,413	6,413	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	6,413	6,413	-
Net Change in Fund Balance	\$ -	\$ 74	(2,794)	\$ (2,868)
Fund Balance, beginning of year			2,794	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,794	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

HIDTA 2004				
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	89,018	8,803	(80,215)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>89,018</u>	<u>8,803</u>	<u>(80,215)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	37,488	7,567	29,921
Supplies/services/materials, etc.	-	51,530	1,236	50,294
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>89,018</u>	<u>8,803</u>	<u>80,215</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

CRIME CONTROL - JUVENILE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	219,900	219,900	221,907	2,007
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>219,900</u>	<u>219,900</u>	<u>221,907</u>	<u>2,007</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	219,900	219,900	198,593	21,307
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>219,900</u>	<u>219,900</u>	<u>198,593</u>	<u>21,307</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>23,314</u>	<u>23,314</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>23,314</u>	<u>\$ 23,314</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 23,314</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	VICTIM WITNESS PROGRAM			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	12,000	12,000	12,999	999
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>12,999</u>	<u>999</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	16,160	16,160	16,160	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>16,160</u>	<u>16,160</u>	<u>16,160</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(4,160)</u>	<u>(4,160)</u>	<u>(3,161)</u>	<u>999</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (4,160)</u>	<u>\$ (4,160)</u>	<u>(3,161)</u>	<u>\$ 999</u>
Fund Balance, beginning of year			6,512	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>6,512</u>	
Fund Balance, end of year			<u>\$ 3,351</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

CRIME CONTROL - PUBLIC DEFENDER				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	133,652	20,180	(113,472)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	133,652	20,180	(113,472)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	103,991	15,946	88,045
Supplies/services/materials, etc.	-	29,661	4,234	25,427
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures				
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	133,652	20,180	113,472
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			-	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

SHERIFF TRAFFIC SAFETY				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	27,700	27,700	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>27,700</u>	<u>27,700</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	5,500	-	5,500
Supplies/services/materials, etc.	-	22,200	13,969	8,231
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>27,700</u>	<u>13,969</u>	<u>13,731</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>13,731</u>	<u>13,731</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>13,731</u>	<u>\$ 13,731</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 13,731</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	BOAT SAFETY ENFORCEMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	960	960	960	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>960</u>	<u>960</u>	<u>960</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	3,569	3,569	3,592	(23)
Supplies/services/materials, etc.	2,565	2,565	2,541	24
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>6,134</u>	<u>6,134</u>	<u>6,133</u>	<u>1</u>
Excess of revenues over (under) expenditures	<u>(5,174)</u>	<u>(5,174)</u>	<u>(5,173)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (5,174)</u>	<u>\$ (5,174)</u>	<u>(5,173)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			5,174	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>5,174</u>	
Fund Balance, end of year			<u>\$ 1</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	ALLIANCE FOR YOUTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	55,000	71,498	70,998	(500)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>55,000</u>	<u>71,498</u>	<u>70,998</u>	<u>(500)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	55,000	71,498	70,998	500
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>55,000</u>	<u>71,498</u>	<u>70,998</u>	<u>500</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

LAW ENFORCEMENT BLOCK GRANT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	61	61
Miscellaneous	-	-	-	-
Total Revenues	-	-	61	61
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	12,675	12,675	11,897	778
Supplies/services/materials, etc.	525	525	525	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures				
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	13,200	13,200	12,422	778
Excess of revenues over (under) expenditures	(13,200)	(13,200)	(12,361)	839
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (13,200)	\$ (13,200)	(12,361)	\$ 839
Fund Balance, beginning of year			13,200	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			13,200	
Fund Balance, end of year			\$ 839	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	COMMODITIES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	8,532	38,772	28,944	(9,828)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	8,532	38,772	28,944	(9,828)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	10,370	5,103	5,267
Supplies/services/materials, etc.	7,585	18,455	17,046	1,409
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	14,700	36,700	16,969	19,731
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	22,285	65,525	39,118	26,407
Excess of revenues over (under) expenditures	(13,753)	(26,753)	(10,174)	16,579
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (13,753)	\$ (26,753)	(10,174)	\$ 16,579
Fund Balance, beginning of year			13,754	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			13,754	
Fund Balance, end of year			\$ 3,580	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

ROCKY MOUNTAIN HIDTA				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	132,882	132,882	58,203	(74,679)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>132,882</u>	<u>132,882</u>	<u>58,203</u>	<u>(74,679)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	27,814	27,814	17,623	10,191
Supplies/services/materials, etc.	63,068	63,068	29,853	33,215
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	42,000	42,000	10,727	31,273
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>132,882</u>	<u>132,882</u>	<u>58,203</u>	<u>74,679</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

LLEBG #6				
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	36,687	36,687
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	254	254
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>36,941</u>	<u>36,941</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>36,941</u>	<u>36,941</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	4,076	4,076
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,076</u>	<u>4,076</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>41,017</u>	<u>\$ 41,017</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 41,017</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	HOMELAND SECURITY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	595,189	-	(595,189)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>595,189</u>	<u>-</u>	<u>(595,189)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	595,189	-	595,189
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>595,189</u>	<u>-</u>	<u>595,189</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	CDBG PLANNING GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	7,500	547,500	23,497	(524,003)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>7,500</u>	<u>547,500</u>	<u>23,497</u>	<u>(524,003)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	540,000	23,497	516,503
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	7,500	7,500	-	7,500
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>7,500</u>	<u>547,500</u>	<u>23,497</u>	<u>524,003</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

BELT LIBRARY				
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	(416)	(416)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>(416)</u>	<u>(416)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(416)</u>	<u>(416)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	416	416
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>416</u>	<u>416</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	ENVIRONMENTAL ASSESSMENT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	12,000	6,612	(5,388)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>12,000</u>	<u>6,612</u>	<u>(5,388)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	2,850	2,510	340
Supplies/services/materials, etc.	-	9,150	4,102	5,048
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>12,000</u>	<u>6,612</u>	<u>5,388</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

SAFE KIDS SAFE COMMUNITIES				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	6,600	31,600	26,143	(5,457)
Charges for services	-	-	2,820	2,820
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	5,500	6,500	11,300	4,800
Total Revenues	<u>12,100</u>	<u>38,100</u>	<u>40,263</u>	<u>2,163</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	3,675	22,155	21,700	455
Supplies/services/materials, etc.	10,999	18,519	18,697	(178)
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>14,674</u>	<u>40,674</u>	<u>40,397</u>	<u>277</u>
Excess of revenues over (under) expenditures	<u>(2,574)</u>	<u>(2,574)</u>	<u>(134)</u>	<u>2,440</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	10	10
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	10	10
Net Change in Fund Balance	<u>\$ (2,574)</u>	<u>\$ (2,574)</u>	<u>(124)</u>	<u>\$ 2,450</u>
Fund Balance, beginning of year			2,574	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,574	
Fund Balance, end of year			<u>\$ 2,450</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

CHILDREN'S OUTREACH				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	1,705	1,705	1	1,704
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,705</u>	<u>1,705</u>	<u>1</u>	<u>1,704</u>
Excess of revenues over (under) expenditures	<u>(1,705)</u>	<u>(1,705)</u>	<u>(1)</u>	<u>1,704</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,280)	(1,280)	(2,984)	(1,704)
Total other financing sources (uses)	<u>(1,280)</u>	<u>(1,280)</u>	<u>(2,984)</u>	<u>(1,704)</u>
Net Change in Fund Balance	<u>\$ (2,985)</u>	<u>\$ (2,985)</u>	<u>(2,985)</u>	<u>\$ -</u>
Fund Balance, beginning of year			2,985	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>2,985</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

SAFE KIDS AT HOME				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,000	2,000	-	(2,000)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	2,000	2,000
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,437	1,437	1,354	83
Supplies/services/materials, etc.	9,497	9,497	9,570	(73)
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>10,934</u>	<u>10,934</u>	<u>10,924</u>	<u>10</u>
Excess of revenues over (under) expenditures	<u>(8,934)</u>	<u>(8,934)</u>	<u>(8,924)</u>	<u>10</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(10)	(10)
Total other financing sources (uses)	-	-	(10)	(10)
Net Change in Fund Balance	<u>\$ (8,934)</u>	<u>\$ (8,934)</u>	<u>(8,934)</u>	<u>\$ -</u>
Fund Balance, beginning of year			8,934	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>8,934</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	BIOTERRORISM GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	54,276	230,718	171,822	(58,896)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>54,276</u>	<u>230,718</u>	<u>171,822</u>	<u>(58,896)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	12,250	116,457	68,142	48,315
Supplies/services/materials, etc.	92,118	94,353	17,789	76,564
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	70,000	-	70,000
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>104,368</u>	<u>280,810</u>	<u>85,931</u>	<u>194,879</u>
Excess of revenues over (under) expenditures	<u>(50,092)</u>	<u>(50,092)</u>	<u>85,891</u>	<u>135,983</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (50,092)</u>	<u>\$ (50,092)</u>	<u>85,891</u>	<u>\$ 135,983</u>
Fund Balance, beginning of year			50,092	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>50,092</u>	
Fund Balance, end of year			<u>\$ 135,983</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	WEED & SEED			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,895	15,274	10,633	(4,641)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	5,895	15,274	10,633	(4,641)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	5,395	14,464	10,340	4,124
Supplies/services/materials, etc.	500	810	293	517
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	5,895	15,274	10,633	4,641
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	DRUG FREE COMMUNITY GRANT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	14,230	14,230	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>14,230</u>	<u>14,230</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,035	14,265	14,401	(136)
Supplies/services/materials, etc.	-	1,000	864	136
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,035</u>	<u>15,265</u>	<u>15,265</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(1,035)</u>	<u>(1,035)</u>	<u>(1,035)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	1,035	1,035	1,035	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,035</u>	<u>1,035</u>	<u>1,035</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	CANCER			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	71,000	71,000	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>71,000</u>	<u>71,000</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	63,235	62,960	275
Supplies/services/materials, etc.	40,691	48,456	8,262	40,194
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>40,691</u>	<u>111,691</u>	<u>71,222</u>	<u>40,469</u>
Excess of revenues over (under) expenditures	<u>(40,691)</u>	<u>(40,691)</u>	<u>(222)</u>	<u>40,469</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (40,691)</u>	<u>\$ (40,691)</u>	<u>(222)</u>	<u>\$ 40,469</u>
Fund Balance, beginning of year			40,691	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>40,691</u>	
Fund Balance, end of year			<u>\$ 40,469</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

TOBACCO				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	58,089	58,089	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>58,089</u>	<u>58,089</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	40,830	29,353	11,477
Supplies/services/materials, etc.	-	17,259	6,524	10,735
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>58,089</u>	<u>35,877</u>	<u>22,212</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>22,212</u>	<u>22,212</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>22,212</u>	<u>\$ 22,212</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 22,212</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

COMMUNITY INCENTIVE PROGRAM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	133	133	133	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(133)</u>	<u>(133)</u>	<u>(133)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,974)	(1,974)	(1,974)	-
Total other financing sources (uses)	<u>(1,974)</u>	<u>(1,974)</u>	<u>(1,974)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,107)</u>	<u>\$ (2,107)</u>	<u>(2,107)</u>	<u>\$ -</u>
Fund Balance, beginning of year			2,107	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>2,107</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	HAN/EPID			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	12,380	12,380	12,222	(158)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>12,380</u>	<u>12,380</u>	<u>12,222</u>	<u>(158)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	80	(80)
Supplies/services/materials, etc.	12,380	12,380	4,785	7,595
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>12,380</u>	<u>12,380</u>	<u>4,865</u>	<u>7,515</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>7,357</u>	<u>7,357</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>7,357</u>	<u>\$ 7,357</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 7,357</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	LEAD PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	961	961	961	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>961</u>	<u>961</u>	<u>961</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(961)</u>	<u>(961)</u>	<u>(961)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (961)</u>	<u>\$ (961)</u>	<u>(961)</u>	<u>\$ -</u>
Fund Balance, beginning of year			961	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>961</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	WOMEN INFANTS & CHILDREN			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	81,895	330,044	282,508	(47,536)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	81,895	330,044	282,508	(47,536)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	67,400	280,098	251,556	28,542
Supplies/services/materials, etc.	14,495	49,946	30,952	18,994
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	81,895	330,044	282,508	47,536
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ -	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	ABSTINENCE CONTRACT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,600	14,600	9,008	(5,592)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>4,600</u>	<u>14,600</u>	<u>9,008</u>	<u>(5,592)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	665	4,965	3,956	1,009
Supplies/services/materials, etc.	6,487	12,187	5,352	6,835
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>7,152</u>	<u>17,152</u>	<u>9,308</u>	<u>7,844</u>
Excess of revenues over (under) expenditures	<u>(2,552)</u>	<u>(2,552)</u>	<u>(300)</u>	<u>2,252</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	2,252	2,252	-	(2,252)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,252</u>	<u>2,252</u>	<u>-</u>	<u>(2,252)</u>
Net Change in Fund Balance	<u>\$ (300)</u>	<u>\$ (300)</u>	<u>(300)</u>	<u>\$ -</u>
Fund Balance, beginning of year			300	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>300</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	MATERNAL & CHILD HEALTH			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	153,877	161,264	7,387
Charges for services	-	12,000	12,610	610
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	165,877	173,874	7,997
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	226,302	224,572	1,730
Supplies/services/materials, etc.	99,149	38,724	37,931	793
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	99,149	265,026	262,503	2,523
Excess of revenues over (under) expenditures	(99,149)	(99,149)	(88,629)	10,520
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	81,974	81,974	83,995	2,021
Transfers out	-	-	-	-
Total other financing sources (uses)	81,974	81,974	83,995	2,021
Net Change in Fund Balance	\$ (17,175)	\$ (17,175)	(4,634)	\$ 12,541
Fund Balance, beginning of year			17,175	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			17,175	
Fund Balance, end of year			\$ 12,541	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	SUICIDE PREVENTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	10,000	10,261	261
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>10,000</u>	<u>10,261</u>	<u>261</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	1,383	254	1,129
Supplies/services/materials, etc.	-	8,617	7	8,610
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>10,000</u>	<u>261</u>	<u>9,739</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>10,000</u>	<u>\$ 10,000</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 10,000</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

HIV CONSORTIUM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	26,313	58,313	36,704	(21,609)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>26,313</u>	<u>58,313</u>	<u>36,704</u>	<u>(21,609)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	14,073	30,523	19,784	10,739
Supplies/services/materials, etc.	24,452	40,002	17,226	22,776
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>38,525</u>	<u>70,525</u>	<u>37,010</u>	<u>33,515</u>
Excess of revenues over (under) expenditures	<u>(12,212)</u>	<u>(12,212)</u>	<u>(306)</u>	<u>11,906</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (12,212)</u>	<u>\$ (12,212)</u>	<u>(306)</u>	<u>\$ 11,906</u>
Fund Balance, beginning of year			12,212	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			12,212	
Fund Balance, end of year			<u>\$ 11,906</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	FETAL ALCOHOL SYNDROME			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	52,873	72,873	72,381	(492)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>52,873</u>	<u>72,873</u>	<u>72,381</u>	<u>(492)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	35,525	65,058	65,535	(477)
Supplies/services/materials, etc.	17,581	8,048	7,078	970
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>53,106</u>	<u>73,106</u>	<u>72,613</u>	<u>493</u>
Excess of revenues over (under) expenditures	<u>(233)</u>	<u>(233)</u>	<u>(232)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (233)</u>	<u>\$ (233)</u>	<u>(232)</u>	<u>\$ 1</u>
Fund Balance, beginning of year			232	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			232	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	IMMUNIZATION PROJECT			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	68	21,821	14,909	(6,912)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	1,400	1,400	525	(875)
Total Revenues	<u>1,468</u>	<u>23,221</u>	<u>15,434</u>	<u>(7,787)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	3,604	24,607	18,128	6,479
Supplies/services/materials, etc.	944	1,694	387	1,307
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>4,548</u>	<u>26,301</u>	<u>18,515</u>	<u>7,786</u>
Excess of revenues over (under) expenditures	<u>(3,080)</u>	<u>(3,080)</u>	<u>(3,081)</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	1,704	1,704
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	1,704	1,704
Net Change in Fund Balance	<u>\$ (3,080)</u>	<u>\$ (3,080)</u>	<u>(1,377)</u>	<u>\$ 1,703</u>
Fund Balance, beginning of year			3,080	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			3,080	
Fund Balance, end of year			<u>\$ 1,703</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

TUBERCULOSIS PREVENTION				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,980	14,372	12,837	(1,535)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,980</u>	<u>14,372</u>	<u>12,837</u>	<u>(1,535)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	2,916	13,659	12,520	1,139
Supplies/services/materials, etc.	422	1,071	675	396
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>3,338</u>	<u>14,730</u>	<u>13,195</u>	<u>1,535</u>
Excess of revenues over (under) expenditures	<u>(358)</u>	<u>(358)</u>	<u>(358)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (358)</u>	<u>\$ (358)</u>	<u>(358)</u>	<u>\$ -</u>
Fund Balance, beginning of year			358	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>358</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

AIDS / HIV TESTING				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	22,450	68,215	51,565	(16,650)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>22,450</u>	<u>68,215</u>	<u>51,565</u>	<u>(16,650)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	20,459	56,657	43,322	13,335
Supplies/services/materials, etc.	5,377	14,944	8,925	6,019
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>25,836</u>	<u>71,601</u>	<u>52,247</u>	<u>19,354</u>
Excess of revenues over (under) expenditures	<u>(3,386)</u>	<u>(3,386)</u>	<u>(682)</u>	<u>2,704</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (3,386)</u>	<u>\$ (3,386)</u>	<u>(682)</u>	<u>\$ 2,704</u>
Fund Balance, beginning of year			3,386	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>3,386</u>	
Fund Balance, end of year			<u>\$ 2,704</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	DIRECT SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	212,997	220,288	220,288	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	14,000	14,000	11,554	(2,446)
Total Revenues	226,997	234,288	231,842	(2,446)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	209,732	227,049	226,220	829
Supplies/services/materials, etc.	44,320	35,253	32,818	2,435
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	10,000	9,040	9,040	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	264,052	271,342	268,078	3,264
Excess of revenues over (under) expenditures	(37,055)	(37,054)	(36,236)	818
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	36,000	36,000	36,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	36,000	36,000	36,000	-
Net Change in Fund Balance	\$ (1,055)	\$ (1,054)	(236)	\$ 818
Fund Balance, beginning of year			1,055	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			1,055	
Fund Balance, end of year			\$ 819	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

	CONTRACTED SERVICES AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	94,750	94,750	94,750	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>94,750</u>	<u>94,750</u>	<u>94,750</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	103,825	103,825	103,825	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>103,825</u>	<u>103,825</u>	<u>103,825</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(9,075)</u>	<u>(9,075)</u>	<u>(9,075)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	9,000	9,000	9,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (75)</u>	<u>\$ (75)</u>	<u>(75)</u>	<u>\$ -</u>
Fund Balance, beginning of year			75	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>75</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	RYAN WHITE / YELLOWSTONE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	26,125	29,676	17,254	(12,422)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	26,125	29,676	17,254	(12,422)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	12,830	12,830	11,895	935
Supplies/services/materials, etc.	13,744	17,295	5,359	11,936
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	26,574	30,125	17,254	12,871
Excess of revenues over (under) expenditures	(449)	(449)	-	449
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	449	449	448	(1)
Transfers out	-	-	-	-
Total other financing sources (uses)	449	449	448	(1)
Net Change in Fund Balance	\$ -	\$ -	448	\$ 448
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ 448	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	CONGREGATE MEALS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	239,920	239,920	216,460	(23,460)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	170,000	170,000	193,551	23,551
Total Revenues	409,920	409,920	410,011	91
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	268,520	268,520	267,651	869
Supplies/services/materials, etc.	191,500	191,500	192,330	(830)
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	460,020	460,020	459,981	39
Excess of revenues over (under) expenditures	(50,100)	(50,100)	(49,970)	130
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	50,000	50,000	50,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	50,000	50,000	50,000	-
Net Change in Fund Balance	\$ (100)	\$ (100)	30	\$ 130
Fund Balance, beginning of year			100	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			100	
Fund Balance, end of year			130	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

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

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	RSVP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	98,314	98,314	98,314	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	53,748	53,748	22,256	(31,492)
Total Revenues	<u>152,062</u>	<u>152,062</u>	<u>120,570</u>	<u>(31,492)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	101,671	101,671	71,229	30,442
Supplies/services/materials, etc.	64,574	64,574	49,365	15,209
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>166,245</u>	<u>166,245</u>	<u>120,594</u>	<u>45,651</u>
Excess of revenues over (under) expenditures	<u>(14,183)</u>	<u>(14,183)</u>	<u>(24)</u>	<u>14,159</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	5,000	5,000	5,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (9,183)</u>	<u>\$ (9,183)</u>	<u>4,976</u>	<u>\$ 14,159</u>
Fund Balance, beginning of year			9,183	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>9,183</u>	
Fund Balance, end of year			<u>\$ 14,159</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	ADMINISTRATIVE AGING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	35,302	37,302	37,302	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	35,302	37,302	37,302	-
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	37,855	37,855	35,281	2,574
Supplies/services/materials, etc.	7,611	9,611	12,139	(2,528)
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	45,466	47,466	47,420	46
Excess of revenues over (under) expenditures	(10,164)	(10,164)	(10,118)	46
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	10,000	10,000	10,000	-
Net Change in Fund Balance	\$ (164)	\$ (164)	(118)	\$ 46
Fund Balance, beginning of year			164	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			164	
Fund Balance, end of year			\$ 46	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

FOSTER GRANDPARENTS PROGRAM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	208,333	208,334	208,334	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	39,218	44,594	56,591	11,997
Total Revenues	<u>247,551</u>	<u>252,928</u>	<u>264,925</u>	<u>11,997</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	77,509	77,509	76,322	1,187
Supplies/services/materials, etc.	205,527	210,904	209,194	1,710
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>283,036</u>	<u>288,413</u>	<u>285,516</u>	<u>2,897</u>
Excess of revenues over (under) expenditures	<u>(35,485)</u>	<u>(35,485)</u>	<u>(20,591)</u>	<u>14,894</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	5,000	5,000	5,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (30,485)</u>	<u>\$ (30,485)</u>	<u>(15,591)</u>	<u>\$ 14,894</u>
Fund Balance, beginning of year			34,739	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>34,739</u>	
Fund Balance, end of year			<u>\$ 19,148</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 YEAR ENDED June 30, 2004

ELDER ABUSE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	10,200	1,500	(8,700)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>10,200</u>	<u>1,500</u>	<u>(8,700)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	12,000	161	11,839
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>12,000</u>	<u>161</u>	<u>11,839</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(1,800)</u>	<u>1,339</u>	<u>3,139</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	1,800	-	(1,800)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,339</u>	<u>\$ 1,339</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ 1,339</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

COMMUNITY HEALTH CLINIC				
BUDGETED AMOUNTS				
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	868,928	869,649	905,025	35,376
Charges for services	250,615	260,500	416,058	155,558
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	51,800	55,364	3,564
Total Revenues	<u>1,119,543</u>	<u>1,181,949</u>	<u>1,376,447</u>	<u>194,498</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	1,059,525	1,035,026	1,040,445	(5,419)
Supplies/services/materials, etc.	362,098	361,832	340,052	21,780
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,421,623</u>	<u>1,396,858</u>	<u>1,380,497</u>	<u>16,361</u>
Excess of revenues over (under) expenditures	<u>(302,080)</u>	<u>(214,909)</u>	<u>(4,050)</u>	<u>210,859</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	-	-	-	-
Proceeds from notes/loans/intercap	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (302,080)</u>	<u>\$ (214,909)</u>	<u>(4,050)</u>	<u>\$ 210,859</u>
Fund Balance, beginning of year			565,923	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			565,923	
Fund Balance, end of year			<u>\$ 561,873</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED June 30, 2004

	TOTAL SPECIAL REVENUE FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 6,651,092	\$ 6,651,092	\$ 6,713,341	\$ 62,249
Licenses and permits	78,550	78,550	88,690	10,140
Intergovernmental	4,292,541	6,754,971	4,740,157	(2,014,814)
Charges for services	1,199,095	1,224,531	1,400,581	176,050
Fines and forfeitures	52,000	52,000	24,615	(27,385)
Investment income	21,500	21,500	19,490	(2,010)
Miscellaneous	468,586	533,962	538,508	4,546
Total Revenues	12,763,364	15,316,606	13,525,382	(1,791,224)
EXPENDITURES				
Current:				
General Government:				
Personal services	2,161,071	2,265,062	2,022,631	242,431
Supplies/services/materials, etc.	786,063	814,134	353,005	461,129
Public Safety:				
Personal services	1,010,739	1,067,889	961,202	106,687
Supplies/services/materials, etc.	912,447	1,641,418	686,493	954,925
Public Works:				
Personal services	1,665,929	1,665,929	1,554,991	110,938
Supplies/services/materials, etc.	1,635,610	2,175,610	802,749	1,372,861
Public Health:				
Personal services	2,176,738	2,980,780	2,709,207	271,573
Supplies/services/materials, etc.	1,437,103	1,514,250	1,167,972	346,278
Social and Economic Services:				
Personal services	962,093	1,015,142	962,604	52,538
Supplies/services/materials, etc.	936,305	932,123	776,655	155,468
Culture and Recreation:				
Personal services	37,372	37,372	28,745	8,627
Supplies/services/materials, etc.	444,289	444,289	435,650	8,639
Housing and Community Development:				
Personal services	83,595	83,595	80,374	3,221
Supplies/services/materials, etc.	279,806	279,806	134,979	144,827
Conservation of Natural Resources:				
Personal services	30,663	30,663	30,825	(162)
Supplies/services/materials, etc.	5,786	5,786	5,624	162
Capital Expenditures	933,997	1,025,037	450,549	574,488
Miscellaneous	449,608	449,608	232,664	216,944
Debt Service:				
Principal	123,663	1,060,264	1,061,262	(998)
Interest	55,422	55,768	50,889	4,879
Total Expenditures	16,128,299	19,544,525	14,509,070	5,035,455
Excess of revenues over (under) expenditures	(3,364,935)	(4,227,919)	(983,688)	3,244,231
OTHER FINANCING SOURCES (USES)				
Inception of capital lease	250,000	250,000	-	(250,000)
Proceeds from notes/loans/intercap	200,000	1,135,357	935,357	(200,000)
Transfers in	1,025,029	1,033,242	937,816	(95,426)
Transfers out	(1,875,593)	(1,882,006)	(1,926,614)	(44,608)
Total other financing sources (uses)	(400,564)	536,593	(53,441)	(590,034)
Net Change in Fund Balance	\$ (3,765,499)	\$ (3,691,326)	(1,037,129)	\$ 2,654,197
Fund Balance, beginning of year			7,250,530	
Prior Period Adjustment			125,000	
Fund balance, beginning of year, restated			7,375,530	
Fund Balance, end of year			\$ 6,338,401	

(concluded)

NONMAJOR DEBT SERVICE FUNDS

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

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

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

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

Sun Prairie Village - To monitor repayment of Sun Prairie Village loans from RID Revolving Fund.

Sun Prairie Village Lagoon - To monitor repayment of Sun Prairie Lagoon loans from RID Revolving Fund.

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

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

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

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

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

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

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

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

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

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
June 30, 2004**

	Fair Bond	Adult Detention Center	RID Revolving	RID #31 Woodland Estates	RID #33 McIver Road	RID #34 Gore Hill	RID #35A Elk Drive
ASSETS							
Cash and cash equivalents	\$ 204,388	\$ 270,372	\$ 362,711	\$ 21,212	\$ 70,653	\$ 49,571	\$ 8,568
Taxes and assessments receivable	160,991	184,012	948	65,036	276,146	232,993	13,659
Other receivables	38	-	-	1	3	2	1
Total assets	<u>\$ 365,417</u>	<u>\$ 454,384</u>	<u>\$ 363,659</u>	<u>\$ 86,249</u>	<u>\$ 346,802</u>	<u>\$ 282,566</u>	<u>\$ 22,228</u>
LIABILITIES							
Deferred revenue	160,991	184,012	948	65,036	276,146	232,993	13,659
Total Liabilities	<u>160,991</u>	<u>184,012</u>	<u>948</u>	<u>65,036</u>	<u>276,146</u>	<u>232,993</u>	<u>13,659</u>
FUND BALANCES							
Reserved for debt service	204,426	270,372	362,711	21,213	70,656	49,573	8,569
Total liabilities and fund balances	<u>\$ 365,417</u>	<u>\$ 454,384</u>	<u>\$ 363,659</u>	<u>\$ 86,249</u>	<u>\$ 346,802</u>	<u>\$ 282,566</u>	<u>\$ 22,228</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR DEBT SERVICE FUNDS
June 30, 2004

	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate	Totals
ASSETS						
Cash and cash equivalents	\$ 55,355	\$ 14,301	\$ 24,266	\$ 5,070	\$ 10,931	\$ 1,097,398
Taxes and assessments receivable	256,857	66,691	161,339	32,201	55,313	1,506,186
Other receivables	2	1	1	-	1	50
Total assets	<u>\$ 312,214</u>	<u>\$ 80,993</u>	<u>\$ 185,606</u>	<u>\$ 37,271</u>	<u>\$ 66,245</u>	<u>\$ 2,603,634</u>
LIABILITIES						
Deferred revenue	<u>256,857</u>	<u>66,691</u>	<u>161,339</u>	<u>32,201</u>	<u>55,313</u>	<u>1,506,186</u>
Total Liabilities	<u>256,857</u>	<u>66,691</u>	<u>161,339</u>	<u>32,201</u>	<u>55,313</u>	<u>1,506,186</u>
FUND BALANCES						
Reserved for debt service	<u>55,357</u>	<u>14,302</u>	<u>24,267</u>	<u>5,070</u>	<u>10,932</u>	<u>1,097,448</u>
Total liabilities and fund balances	<u>\$ 312,214</u>	<u>\$ 80,993</u>	<u>\$ 185,606</u>	<u>\$ 37,271</u>	<u>\$ 66,245</u>	<u>\$ 2,603,634</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2004

	Fair Bond	Adult Detention Center	RID Revolving	Sun Prairie Village	Sun Prairie Village Lagoon	RID #31 Woodland Estates	RID #33 Mciver Road	RID #34 Gore Hill
REVENUES								
Taxes and special assessments	\$ 784,420	\$ 969,846	\$ 476	\$ 211	\$ 4	\$ 17,467	\$ 71,869	\$ 48,682
Intergovernmental	8,766	10,956	-	-	-	-	-	-
Investment income	2,080	1,810	-	-	-	90	340	216
Total Revenues	<u>795,266</u>	<u>982,612</u>	<u>476</u>	<u>211</u>	<u>4</u>	<u>17,557</u>	<u>72,209</u>	<u>48,898</u>
EXPENDITURES								
Current:								
General Government:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Public Safety:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Public Works:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Public Health:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Social and Economic Services:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Culture and Recreation:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Housing and Community Development:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Conservation of Natural Resources:								
Personal services	-	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Debt Service:								
Principal	425,000	425,000	-	-	-	10,000	30,000	25,000
Interest	177,468	402,755	-	-	-	3,676	17,776	14,133
Total Expenditures	<u>602,468</u>	<u>827,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,676</u>	<u>47,776</u>	<u>39,133</u>
Excess of revenues over (under) expenditures	<u>192,798</u>	<u>154,857</u>	<u>476</u>	<u>211</u>	<u>4</u>	<u>3,881</u>	<u>24,433</u>	<u>9,765</u>
OTHER FINANCING SOURCES (USES)								
Sale of assets	-	-	501	541	-	-	-	-
Transfers in	-	476	8,054	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>476</u>	<u>8,555</u>	<u>541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>192,798</u>	<u>155,333</u>	<u>9,031</u>	<u>752</u>	<u>4</u>	<u>3,881</u>	<u>24,433</u>	<u>9,765</u>
Fund Balance, beginning of year	11,628	115,039	937,744	(581,195)	(3,625)	17,332	46,223	39,808
Prior period adjustment	-	-	(584,064)	580,443	3,621	-	-	-
Fund Balance, beginning of year, restated	<u>11,628</u>	<u>115,039</u>	<u>353,680</u>	<u>(752)</u>	<u>(4)</u>	<u>17,332</u>	<u>46,223</u>	<u>39,808</u>
Fund Balance, end of year	<u>\$ 204,426</u>	<u>\$ 270,372</u>	<u>\$ 362,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,213</u>	<u>\$ 70,656</u>	<u>\$ 49,573</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED June 30, 2004

	RID #35A Elk Drive	RID #36A Fox Farm	RID #38 Big Sky	RID #39 Sun Prairie Road	RID #40 Huckleberry Drive	RID #41 Park Garden Estate	Totals
REVENUES							
Taxes and special assessments	\$ 8,479	\$ 44,844	\$ 11,754	\$ 29,582	\$ 4,657	\$ 17,822	\$ 2,010,113
Intergovernmental	-	-	-	-	-	-	19,722
Investment income	90	266	67	110	22	72	5,163
Total Revenues	<u>8,569</u>	<u>45,110</u>	<u>11,821</u>	<u>29,692</u>	<u>4,679</u>	<u>17,894</u>	<u>2,034,998</u>
EXPENDITURES							
Current:							
General Government:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Public Safety:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Public Works:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Public Health:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Social and Economic Services:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Culture and Recreation:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Housing and Community Development:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Conservation of Natural Resources:							
Personal services	-	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Debt Service:							
Principal	-	25,000	5,000	-	-	4,309	949,309
Interest	-	14,427	3,764	11,203	1,705	3,631	650,538
Total Expenditures	<u>-</u>	<u>39,427</u>	<u>8,764</u>	<u>11,203</u>	<u>1,705</u>	<u>7,940</u>	<u>1,599,847</u>
Excess of revenues over (under) expenditures	<u>8,569</u>	<u>5,683</u>	<u>3,057</u>	<u>18,489</u>	<u>2,974</u>	<u>9,954</u>	<u>435,151</u>
OTHER FINANCING SOURCES (USES)							
Sale of assets	-	-	-	-	-	-	1,042
Transfers in	-	-	-	-	-	-	8,530
Transfers out	(8,054)	-	-	-	-	-	(8,054)
Total other financing sources (uses)	<u>(8,054)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,518</u>
Net Change in Fund Balance	<u>515</u>	<u>5,683</u>	<u>3,057</u>	<u>18,489</u>	<u>2,974</u>	<u>9,954</u>	<u>436,669</u>
Fund Balance, beginning of year	8,054	49,674	11,245	5,778	2,096	978	660,779
Prior period adjustment	-	-	-	-	-	-	-
Fund Balance, beginning of year, restated	8,054	49,674	11,245	5,778	2,096	978	660,779
Fund Balance, end of year	<u>\$ 8,569</u>	<u>\$ 55,357</u>	<u>\$ 14,302</u>	<u>\$ 24,267</u>	<u>\$ 5,070</u>	<u>\$ 10,932</u>	<u>\$ 1,097,448</u>

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

	FAIR BOND			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 781,911	\$ 781,911	\$ 784,420	\$ 2,509
Intergovernmental	7,320	7,320	8,766	1,446
Investment income	-	-	2,080	2,080
Total Revenues	<u>789,231</u>	<u>789,231</u>	<u>795,266</u>	<u>6,035</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	425,000	425,000	425,000	-
Interest	178,693	178,693	177,468	1,225
Total Expenditures	<u>603,693</u>	<u>603,693</u>	<u>602,468</u>	<u>1,225</u>
Excess of revenues over (under) expenditures	<u>185,538</u>	<u>185,538</u>	<u>192,798</u>	<u>7,260</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from bonds	-	-	-	-
Bond refunding expense	-	-	-	-
Sale of assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 185,538</u>	<u>\$ 185,538</u>	<u>192,798</u>	<u>\$ 7,260</u>
Fund Balance, beginning of year			11,628	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>11,628</u>	
Fund Balance, end of year			<u>\$ 204,426</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

ADULT DETENTION CENTER				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 977,400	\$ 977,400	\$ 969,846	\$ (7,554)
Intergovernmental	7,829	7,829	10,956	3,127
Investment income	-	-	1,810	1,810
Total Revenues	<u>985,229</u>	<u>985,229</u>	<u>982,612</u>	<u>(2,617)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	425,000	425,000	425,000	-
Interest	404,480	404,480	402,755	1,725
Total Expenditures	<u>829,480</u>	<u>829,480</u>	<u>827,755</u>	<u>1,725</u>
Excess of revenues over (under) expenditures	<u>155,749</u>	<u>155,749</u>	<u>154,857</u>	<u>(892)</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	476	476	476	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>476</u>	<u>476</u>	<u>476</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 156,225</u>	<u>\$ 156,225</u>	<u>155,333</u>	<u>\$ (892)</u>
Fund Balance, beginning of year			115,039	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>115,039</u>	
Fund Balance, end of year			<u>\$ 270,372</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

	RID REVOLVING			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 476	\$ 476
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>476</u>	<u>476</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	243,251	243,251	-	243,251
Interest	100,000	100,000	-	100,000
Total Expenditures	<u>343,251</u>	<u>343,251</u>	<u>-</u>	<u>343,251</u>
Excess of revenues over (under) expenditures	<u>(343,251)</u>	<u>(343,251)</u>	<u>476</u>	<u>343,727</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	501	501
Transfers in	-	-	8,054	8,054
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>8,555</u>	<u>8,555</u>
Net Change in Fund Balance	<u>\$ (343,251)</u>	<u>\$ (343,251)</u>	<u>9,031</u>	<u>\$ 352,282</u>
Fund Balance, beginning of year			937,744	
Prior period adjustment			(584,064)	
Fund Balance, beginning of year, restated			<u>353,680</u>	
Fund Balance, end of year			<u>\$ 362,711</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUND
 YEAR ENDED June 30, 2004

	SUN PRAIRIE VILLAGE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 211	\$ 211
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>211</u>	<u>211</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	9,614	9,614	-	9,614
Interest	-	-	-	-
Total Expenditures	<u>9,614</u>	<u>9,614</u>	<u>-</u>	<u>9,614</u>
Excess of revenues over (under) expenditures	<u>(9,614)</u>	<u>(9,614)</u>	<u>211</u>	<u>9,825</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	541	541
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>541</u>	<u>541</u>
Net Change in Fund Balance	<u>\$ (9,614)</u>	<u>\$ (9,614)</u>	<u>752</u>	<u>\$ 10,366</u>
Fund Balance, beginning of year			(581,195)	
Prior period adjustment			580,443	
Fund Balance, beginning of year, restated			<u>(752)</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

SUN PRAIRIE VILLAGE LAGOON				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 4	\$ 4
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	59	59	-	59
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>59</u>	<u>59</u>	<u>-</u>	<u>59</u>
Excess of revenues over (under) expenditures	<u>(59)</u>	<u>(59)</u>	<u>4</u>	<u>63</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (59)</u>	<u>\$ (59)</u>	<u>4</u>	<u>\$ 63</u>
Fund Balance, beginning of year			(3,625)	
Prior period adjustment			3,621	
Fund Balance, beginning of year, restated			<u>(4)</u>	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

	RID #31 WOODLAND ESTATES			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 21,600	\$ 21,600	\$ 17,467	\$ (4,133)
Intergovernmental	-	-	-	-
Investment income	50	50	90	40
Total Revenues	<u>21,650</u>	<u>21,650</u>	<u>17,557</u>	<u>(4,093)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	25,000	25,000	10,000	15,000
Interest	5,369	5,369	3,676	1,693
Total Expenditures	<u>30,369</u>	<u>30,369</u>	<u>13,676</u>	<u>16,693</u>
Excess of revenues over (under) expenditures	<u>(8,719)</u>	<u>(8,719)</u>	<u>3,881</u>	<u>12,600</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (8,719)</u>	<u>\$ (8,719)</u>	<u>3,881</u>	<u>\$ 12,600</u>
Fund Balance, beginning of year			17,332	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			17,332	
Fund Balance, end of year			<u>\$ 21,213</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #33 MCIVER ROAD				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 41,000	\$ 41,000	\$ 71,869	\$ 30,869
Intergovernmental	-	-	-	-
Investment income	200	200	340	140
Total Revenues	<u>41,200</u>	<u>41,200</u>	<u>72,209</u>	<u>31,009</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	35,000	35,000	30,000	5,000
Interest	21,140	21,140	17,776	3,364
Total Expenditures	<u>56,140</u>	<u>56,140</u>	<u>47,776</u>	<u>8,364</u>
Excess of revenues over (under) expenditures	<u>(14,940)</u>	<u>(14,940)</u>	<u>24,433</u>	<u>39,373</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (14,940)</u>	<u>\$ (14,940)</u>	<u>24,433</u>	<u>\$ 39,373</u>
Fund Balance, beginning of year			46,223	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			46,223	
Fund Balance, end of year			<u>\$ 70,656</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #34 GORE HILL				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 30,100	\$ 30,100	\$ 48,682	\$ 18,582
Intergovernmental	-	-	-	-
Investment income	100	100	216	116
Total Revenues	<u>30,200</u>	<u>30,200</u>	<u>48,898</u>	<u>18,698</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	40,000	40,000	25,000	15,000
Interest	20,200	20,200	14,133	6,067
Total Expenditures	<u>60,200</u>	<u>60,200</u>	<u>39,133</u>	<u>21,067</u>
Excess of revenues over (under) expenditures	<u>(30,000)</u>	<u>(30,000)</u>	<u>9,765</u>	<u>39,765</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>	<u>9,765</u>	<u>\$ 39,765</u>
Fund Balance, beginning of year			39,808	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			39,808	
Fund Balance, end of year			<u>\$ 49,573</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #35A ELK DRIVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ -	\$ -	\$ 8,479	\$ 8,479
Intergovernmental	-	-	-	-
Investment income	-	-	90	90
Total Revenues	<u>-</u>	<u>-</u>	<u>8,569</u>	<u>8,569</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	7,000	7,000	-	7,000
Interest	1,054	1,054	-	1,054
Total Expenditures	<u>8,054</u>	<u>8,054</u>	<u>-</u>	<u>8,054</u>
Excess of revenues over (under) expenditures	<u>(8,054)</u>	<u>(8,054)</u>	<u>8,569</u>	<u>16,623</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(8,054)	(8,054)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(8,054)</u>	<u>(8,054)</u>
Net Change in Fund Balance	<u>\$ (8,054)</u>	<u>\$ (8,054)</u>	<u>515</u>	<u>\$ 8,569</u>
Fund Balance, beginning of year			8,054	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>8,054</u>	
Fund Balance, end of year			<u>\$ 8,569</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #36A FOX FARM				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 24,400	\$ 24,400	\$ 44,844	\$ 20,444
Intergovernmental	-	-	-	-
Investment income	100	100	266	166
Total Revenues	<u>24,500</u>	<u>24,500</u>	<u>45,110</u>	<u>20,610</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	40,000	40,000	25,000	15,000
Interest	20,150	20,150	14,427	5,723
Total Expenditures	<u>60,150</u>	<u>60,150</u>	<u>39,427</u>	<u>20,723</u>
Excess of revenues over (under) expenditures	<u>(35,650)</u>	<u>(35,650)</u>	<u>5,683</u>	<u>41,333</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (35,650)</u>	<u>\$ (35,650)</u>	<u>5,683</u>	<u>\$ 41,333</u>
Fund Balance, beginning of year			49,674	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			49,674	
Fund Balance, end of year			<u>\$ 55,357</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #38 BIG SKY				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 10,040	\$ 10,040	\$ 11,754	\$ 1,714
Intergovernmental	-	-	-	-
Investment income	30	30	67	37
Total Revenues	<u>10,070</u>	<u>10,070</u>	<u>11,821</u>	<u>1,751</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures				
Miscellaneous	-	-	-	-
Debt Service:				
Principal	16,000	16,000	5,000	11,000
Interest	5,246	5,246	3,764	1,482
Total Expenditures	<u>21,246</u>	<u>21,246</u>	<u>8,764</u>	<u>12,482</u>
Excess of revenues over (under) expenditures	<u>(11,176)</u>	<u>(11,176)</u>	<u>3,057</u>	<u>14,233</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (11,176)</u>	<u>\$ (11,176)</u>	<u>3,057</u>	<u>\$ 14,233</u>
Fund Balance, beginning of year			11,245	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			11,245	
Fund Balance, end of year			<u>\$ 14,302</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #39 SUN PRAIRIE ROAD				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 30,000	\$ 30,000	\$ 29,582	\$ (418)
Intergovernmental	-	-	-	-
Investment income	300	300	110	(190)
Total Revenues	<u>30,300</u>	<u>30,300</u>	<u>29,692</u>	<u>(608)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	22,000	22,000	-	22,000
Interest	14,078	14,078	11,203	2,875
Total Expenditures	<u>36,078</u>	<u>36,078</u>	<u>11,203</u>	<u>24,875</u>
Excess of revenues over (under) expenditures	<u>(5,778)</u>	<u>(5,778)</u>	<u>18,489</u>	<u>24,267</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (5,778)</u>	<u>\$ (5,778)</u>	<u>18,489</u>	<u>\$ 24,267</u>
Fund Balance, beginning of year			5,778	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			5,778	
Fund Balance, end of year			<u>\$ 24,267</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #40 HUCKLEBERRY DRIVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 10,909	\$ 10,909	\$ 4,657	\$ (6,252)
Intergovernmental	-	-	-	-
Investment income	300	300	22	(278)
Total Revenues	<u>11,209</u>	<u>11,209</u>	<u>4,679</u>	<u>(6,530)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	7,000	7,000	-	7,000
Interest	5,731	5,731	1,705	4,026
Total Expenditures	<u>12,731</u>	<u>12,731</u>	<u>1,705</u>	<u>11,026</u>
Excess of revenues over (under) expenditures	<u>(1,522)</u>	<u>(1,522)</u>	<u>2,974</u>	<u>4,496</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,522)</u>	<u>\$ (1,522)</u>	<u>2,974</u>	<u>\$ 4,496</u>
Fund Balance, beginning of year			2,096	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			2,096	
Fund Balance, end of year			<u>\$ 5,070</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

RID #41 PARK GARDEN ESTATE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes and special assessments	\$ 8,100	\$ 8,100	\$ 17,822	\$ 9,722
Intergovernmental	-	-	-	-
Investment income	20	20	72	52
Total Revenues	<u>8,120</u>	<u>8,120</u>	<u>17,894</u>	<u>9,774</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	5,000	5,000	4,309	691
Interest	4,098	4,098	3,631	467
Total Expenditures	<u>9,098</u>	<u>9,098</u>	<u>7,940</u>	<u>1,158</u>
Excess of revenues over (under) expenditures	<u>(978)</u>	<u>(978)</u>	<u>9,954</u>	<u>10,932</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (978)</u>	<u>\$ (978)</u>	<u>9,954</u>	<u>\$ 10,932</u>
Fund Balance, beginning of year			978	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			978	
Fund Balance, end of year			<u>\$ 10,932</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
 BUDGET AND ACTUAL
 NONMAJOR DEBT SERVICE FUNDS
 YEAR ENDED June 30, 2004

	TOTAL DEBT SERVICE FUNDS			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes and special assessments	\$ 1,935,460	\$ 1,935,460	\$ 2,010,113	\$ 74,653
Intergovernmental	15,149	15,149	19,722	4,573
Investment income	1,100	1,100	5,163	4,063
Total Revenues	<u>1,951,709</u>	<u>1,951,709</u>	<u>2,034,998</u>	<u>83,289</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	59	59	-	59
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	1,299,865	1,299,865	949,309	350,556
Interest	780,239	780,239	650,538	129,701
Total Expenditures	<u>2,080,163</u>	<u>2,080,163</u>	<u>1,599,847</u>	<u>480,316</u>
Excess of revenues over (under) expenditures	<u>(128,454)</u>	<u>(128,454)</u>	<u>435,151</u>	<u>563,605</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	1,042	1,042
Transfers in	476	476	8,530	8,054
Transfers out	-	-	(8,054)	(8,054)
Total other financing sources (uses)	<u>476</u>	<u>476</u>	<u>1,518</u>	<u>1,042</u>
Net Change in Fund Balance	<u>\$ (127,978)</u>	<u>\$ (127,978)</u>	<u>436,669</u>	<u>\$ 564,647</u>
Fund Balance, beginning of year			660,779	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>660,779</u>	
Fund Balance, end of year			<u>\$ 1,097,448</u>	

(concluded)

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

Detention Construction - Set up to account for costs of new Adult Detention Center.

Ulm-Pishkun – To account for Ulm-Pishkun road improvements paid for by the State of Montana.

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

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2004**

	Capital Building Reserve	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve
ASSETS					
Cash and cash equivalents	\$ 567,011	\$ 75,875	\$ 12,408	\$ 95,921	\$ 90,346
Restricted cash and cash equivalents	15,671	-	-	-	-
Other receivables	16	3	1	2	4
Due from other funds	4,272	-	-	-	-
Total assets	<u>\$ 586,970</u>	<u>\$ 75,878</u>	<u>\$ 12,409</u>	<u>\$ 95,923</u>	<u>\$ 90,350</u>
LIABILITIES					
Due to other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
FUND BALANCES					
Reserved	15,671	-	-	-	-
Unreserved	571,299	75,878	12,409	95,923	90,350
Total fund balances	<u>586,970</u>	<u>75,878</u>	<u>12,409</u>	<u>95,923</u>	<u>90,350</u>
Total liabilities and fund balances	<u>\$ 586,970</u>	<u>\$ 75,878</u>	<u>\$ 12,409</u>	<u>\$ 95,923</u>	<u>\$ 90,350</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2004

	Clinic Capital Reserve	CTEP	UIm Pishkun	Eden Bridge	Totals
ASSETS					
Cash and cash equivalents	\$ 21,851	\$ -	\$ -	\$ 175,878	\$ 1,039,290
Restricted cash and cash equivalents	-	-	-	-	15,671
Other receivables	1	693	9,394	-	10,114
Due from other funds	-	-	-	-	4,272
Total assets	<u>\$ 21,852</u>	<u>\$ 693</u>	<u>\$ 9,394</u>	<u>\$ 175,878</u>	<u>\$ 1,069,347</u>
LIABILITIES					
Due to other funds	-	693	9,394	-	10,087
Total Liabilities	<u>-</u>	<u>693</u>	<u>9,394</u>	<u>-</u>	<u>10,087</u>
FUND BALANCES					
Reserved	-	-	-	-	15,671
Unreserved	21,852	-	-	175,878	1,043,589
Total fund balances	<u>21,852</u>	<u>-</u>	<u>-</u>	<u>175,878</u>	<u>1,059,260</u>
Total liabilities and fund balances	<u>\$ 21,852</u>	<u>\$ 693</u>	<u>\$ 9,394</u>	<u>\$ 175,878</u>	<u>\$ 1,069,347</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2004

	Capital Building Reserve	Fairgrounds Capital Improvement	Mosquito Capital Reserve	Junk Vehicle Capital Reserve	Health Department Capital Reserve	Clinic Capital Reserve
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	3,909	496	212	322	566	21
Miscellaneous	-	-	2,864	-	-	-
Total Revenues	<u>3,909</u>	<u>496</u>	<u>3,076</u>	<u>322</u>	<u>566</u>	<u>21</u>
EXPENDITURES						
Current:						
General Government:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Safety:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Works:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Public Health:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Social and Economic Services:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Culture and Recreation:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Housing and Community Development:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Conservation of Natural Resources:						
Personal services	-	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-	-
Capital Expenditures	34,991	-	40,150	-	-	-
Miscellaneous	57,628	-	-	-	-	-
Debt Service:						
Principal	55,321	-	-	-	-	-
Interest	13,502	-	-	-	-	-
Total Expenditures	<u>161,442</u>	<u>-</u>	<u>40,150</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(157,533)</u>	<u>496</u>	<u>(37,074)</u>	<u>322</u>	<u>566</u>	<u>21</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	200,000	22,569	8,319	55,764	-	-
Transfers out	-	(6,659)	-	-	-	-
Total other financing sources (uses)	<u>200,000</u>	<u>15,910</u>	<u>8,319</u>	<u>55,764</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>42,467</u>	<u>16,406</u>	<u>(28,755)</u>	<u>56,086</u>	<u>566</u>	<u>21</u>
Fund Balance, beginning of year	669,503	59,472	41,164	39,837	89,784	21,831
Prior period adjustment	(125,000)	-	-	-	-	-
Fund Balance, beginning of year, restated	<u>544,503</u>	<u>59,472</u>	<u>41,164</u>	<u>39,837</u>	<u>89,784</u>	<u>21,831</u>
Fund Balance, end of year	<u>\$ 586,970</u>	<u>\$ 75,878</u>	<u>\$ 12,409</u>	<u>\$ 95,923</u>	<u>\$ 90,350</u>	<u>\$ 21,852</u>

(continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED June 30, 2004

	CTEP	Detention Construction	Ulm Pishkun	Eden Bridge	Totals
REVENUES					
Intergovernmental	\$ 5,165	\$ -	\$ 9,394	\$ -	\$ 14,559
Investment income	-	-	-	-	5,526
Miscellaneous	-	-	-	-	2,864
Total Revenues	<u>5,165</u>	<u>-</u>	<u>9,394</u>	<u>-</u>	<u>22,949</u>
EXPENDITURES					
Current:					
General Government:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Safety:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Works:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Public Health:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Social and Economic Services:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Culture and Recreation:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Housing and Community Development:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Conservation of Natural Resources:					
Personal services	-	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-	-
Capital Expenditures	5,165	-	9,394	44,122	133,822
Miscellaneous	-	-	-	-	57,628
Debt Service:					
Principal	-	-	-	-	55,321
Interest	-	-	-	-	13,502
Total Expenditures	<u>5,165</u>	<u>-</u>	<u>9,394</u>	<u>44,122</u>	<u>260,273</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,122)</u>	<u>(237,324)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	220,000	506,652
Transfers out	-	(476)	-	-	(7,135)
Total other financing sources (uses)	<u>-</u>	<u>(476)</u>	<u>-</u>	<u>220,000</u>	<u>499,517</u>
Net Change in Fund Balance	<u>-</u>	<u>(476)</u>	<u>-</u>	<u>175,878</u>	<u>262,193</u>
Fund Balance, beginning of year	-	476	-	-	922,067
Prior period adjustment	-	-	-	-	(125,000)
Fund Balance, beginning of year, restated	-	476	-	-	797,067
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,878</u>	<u>\$ 1,059,260</u>

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

	CAPITAL BUILDING RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	10,000	10,000	3,909	(6,091)
Miscellaneous	3,000	3,000	-	(3,000)
Total Revenues	<u>13,000</u>	<u>13,000</u>	<u>3,909</u>	<u>(9,091)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	303,647	303,647	34,991	268,656
Miscellaneous	197,000	197,000	57,628	139,372
Debt Service:				
Principal	55,400	55,400	55,321	79
Interest	13,504	13,504	13,502	2
Total Expenditures	<u>569,551</u>	<u>569,551</u>	<u>161,442</u>	<u>408,109</u>
Excess of revenues over (under) expenditures	<u>(556,551)</u>	<u>(556,551)</u>	<u>(157,533)</u>	<u>399,018</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	200,000	200,000	200,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (356,551)</u>	<u>\$ (356,551)</u>	<u>42,467</u>	<u>\$ 399,018</u>
Fund Balance, beginning of year			669,503	
Prior period adjustment			(125,000)	
Fund Balance, beginning of year, restated			<u>544,503</u>	
Fund Balance, end of year			<u>\$ 586,970</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

FAIRGROUNDS CAPITAL IMPROVEMENT				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	496	496
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>496</u>	<u>496</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	71,784	71,784	-	71,784
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>71,784</u>	<u>71,784</u>	<u>-</u>	<u>71,784</u>
Excess of revenues over (under) expenditures	<u>(71,784)</u>	<u>(71,784)</u>	<u>496</u>	<u>72,280</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	36,000	36,000	22,569	(13,431)
Transfers out	-	-	(6,659)	(6,659)
Total other financing sources (uses)	<u>36,000</u>	<u>36,000</u>	<u>15,910</u>	<u>(20,090)</u>
Net Change in Fund Balance	<u>\$ (35,784)</u>	<u>\$ (35,784)</u>	<u>16,406</u>	<u>\$ 52,190</u>
Fund Balance, beginning of year			59,472	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>59,472</u>	
Fund Balance, end of year			<u>\$ 75,878</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

	MOSQUITO CAPITAL RESERVE			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	212	212
Miscellaneous	-	-	2,864	2,864
Total Revenues	<u>-</u>	<u>-</u>	<u>3,076</u>	<u>3,076</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	40,155	40,155	40,150	5
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>40,155</u>	<u>40,155</u>	<u>40,150</u>	<u>5</u>
Excess of revenues over (under) expenditures	<u>(40,155)</u>	<u>(40,155)</u>	<u>(37,074)</u>	<u>3,081</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,319	8,319	8,319	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>8,319</u>	<u>8,319</u>	<u>8,319</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (31,836)</u>	<u>\$ (31,836)</u>	<u>(28,755)</u>	<u>\$ 3,081</u>
Fund Balance, beginning of year			41,164	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>41,164</u>	
Fund Balance, end of year			<u>\$ 12,409</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

	JUNK VEHICLE CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	322	322
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>322</u>	<u>322</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	39,209	39,209	-	39,209
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>39,209</u>	<u>39,209</u>	<u>-</u>	<u>39,209</u>
Excess of revenues over (under) expenditures	<u>(39,209)</u>	<u>(39,209)</u>	<u>322</u>	<u>39,531</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,311	12,311	55,764	43,453
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>12,311</u>	<u>12,311</u>	<u>55,764</u>	<u>43,453</u>
Net Change in Fund Balance	<u>\$ (26,898)</u>	<u>\$ (26,898)</u>	<u>56,086</u>	<u>\$ 82,984</u>
Fund Balance, beginning of year			39,837	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>39,837</u>	
Fund Balance, end of year			<u>\$ 95,923</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

HEALTH DEPARTMENT CAPITAL RESERVE				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	566	566
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>566</u>	<u>566</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	50,000	50,000	-	50,000
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Excess of revenues over (under) expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>566</u>	<u>50,566</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>566</u>	<u>\$ 50,566</u>
Fund Balance, beginning of year			89,784	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			89,784	
Fund Balance, end of year			<u>\$ 90,350</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

	CLINIC CAPITAL RESERVE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	21	21
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>21</u>	<u>21</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	15,000	15,000	-	15,000
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Excess of revenues over (under) expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>21</u>	<u>15,021</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	<u>21</u>	<u>\$ 15,021</u>
Fund Balance, beginning of year			21,831	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			<u>21,831</u>	
Fund Balance, end of year			<u>\$ 21,852</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

	CTEP			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ 181,591	\$ 5,165	\$ (176,426)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>181,591</u>	<u>5,165</u>	<u>(176,426)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	181,591	5,165	176,426
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>181,591</u>	<u>5,165</u>	<u>176,426</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

	DETENTION CONSTRUCTION			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	-	-	-
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(476)	(476)	(476)	-
Total other financing sources (uses)	(476)	(476)	(476)	-
Net Change in Fund Balance	<u>\$ (476)</u>	<u>\$ (476)</u>	<u>(476)</u>	<u>\$ -</u>
Fund Balance, beginning of year			476	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			476	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
 BUDGET AND ACTUAL
 NONMAJOR CAPITAL PROJECTS FUNDS
 YEAR ENDED June 30, 2004

ULM PISHKUN				
BUDGETED AMOUNTS				
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ -	\$ 200,000	\$ 9,394	\$ (190,606)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>200,000</u>	<u>9,394</u>	<u>(190,606)</u>
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	-	200,000	9,394	190,606
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>200,000</u>	<u>9,394</u>	<u>190,606</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			<u>\$ -</u>	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, continued
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2004

	EDEN BRIDGE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 230,840	\$ 230,840	\$ -	\$ (230,840)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	230,840	230,840	-	(230,840)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	450,840	458,880	44,122	414,758
Miscellaneous	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	450,840	458,880	44,122	414,758
Excess of revenues over (under) expenditures	(220,000)	(228,040)	(44,122)	183,918
OTHER FINANCING SOURCES (USES)				
Transfers in	220,000	228,040	220,000	(8,040)
Transfers out	-	-	-	-
Total other financing sources (uses)	220,000	228,040	220,000	(8,040)
Net Change in Fund Balance	\$ -	\$ -	175,878	\$ 175,878
Fund Balance, beginning of year			-	
Prior period adjustment			-	
Fund Balance, beginning of year, restated			-	
Fund Balance, end of year			\$ 175,878	

(continued)

CASCADE COUNTY, MONTANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, concluded
BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED June 30, 2004

	TOTAL CAPITAL PROJECT FUNDS			
	BUDGETED AMOUNTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL AMOUNTS	
REVENUES				
Intergovernmental	\$ 230,840	\$ 612,431	\$ 14,559	\$ (597,872)
Investment income	10,000	10,000	5,526	(4,474)
Miscellaneous	3,000	3,000	2,864	(136)
Total Revenues	243,840	625,431	22,949	(602,482)
EXPENDITURES				
Current:				
General Government:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Safety:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Works:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Public Health:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Social and Economic Services:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Culture and Recreation:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Housing and Community Development:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Conservation of Natural Resources:				
Personal services	-	-	-	-
Supplies/services/materials, etc.	-	-	-	-
Capital Expenditures	970,635	1,360,266	133,822	1,226,444
Miscellaneous	197,000	197,000	57,628	139,372
Debt Service:				
Principal	55,400	55,400	55,321	79
Interest	13,504	13,504	13,502	2
Total Expenditures	1,236,539	1,626,170	260,273	1,365,897
Excess of revenues over (under) expenditures	(992,699)	(1,000,739)	(237,324)	763,415
OTHER FINANCING SOURCES (USES)				
Transfers in	476,630	484,670	506,652	21,982
Transfers out	(476)	(476)	(7,135)	(6,659)
Total other financing sources (uses)	476,154	484,194	499,517	15,323
Net Change in Fund Balance	\$ (516,545)	\$ (516,545)	262,193	\$ 778,738
Fund Balance, beginning of year			922,067	
Prior period adjustment			(125,000)	
Fund Balance, beginning of year, restated			797,067	
Fund Balance, end of year			\$ 1,059,260	

(concluded)

INTERNAL SERVICE FUNDS

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

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

Intra-Governmental Departments - Established to provide for risk management & safety services to County departments.

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

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

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2004

	Intra- Governmental Gasoline	Intra- Governmental Departments	Vehicle & Communications	Self Insurance	Totals
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 67,217	\$ 8,220	\$ 10,672	\$ 1,303,418	\$ 1,389,527
Other receivables	-	-	-	297,625	297,625
Total current assets	<u>67,217</u>	<u>8,220</u>	<u>10,672</u>	<u>1,601,043</u>	<u>1,687,152</u>
Noncurrent assets:					
Restricted assets:					
Restricted cash and cash equivalents	<u>23,419</u>	<u>-</u>	<u>5,041</u>	<u>-</u>	<u>28,460</u>
Capital Assets:					
Machinery & Equipment	6,485	-	45,903	-	52,388
Less accumultaed depreciation	<u>(6,485)</u>	<u>-</u>	<u>(28,020)</u>	<u>-</u>	<u>(34,505)</u>
Total capital assets (net accumulated depreciation)	<u>-</u>	<u>-</u>	<u>17,883</u>	<u>-</u>	<u>17,883</u>
Total noncurrent assets	<u>23,419</u>	<u>-</u>	<u>22,924</u>	<u>-</u>	<u>46,343</u>
Total assets	<u>90,636</u>	<u>8,220</u>	<u>33,596</u>	<u>1,601,043</u>	<u>1,733,495</u>
LIABILITIES					
Current Liabilities:					
Short-term payables	19,428	-	4,047	346,910	370,385
Due to other funds	<u>-</u>	<u>-</u>	<u>11,666</u>	<u>-</u>	<u>11,666</u>
Total current liabilities	<u>19,428</u>	<u>-</u>	<u>15,713</u>	<u>346,910</u>	<u>382,051</u>
Long-term liabilites:					
Compensated absences payable	<u>-</u>	<u>-</u>	<u>18,935</u>	<u>-</u>	<u>18,935</u>
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>18,935</u>	<u>-</u>	<u>18,935</u>
Total Liabilities	<u>19,428</u>	<u>-</u>	<u>34,648</u>	<u>346,910</u>	<u>400,986</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	17,883	-	17,883
Equipment replacement reserves	23,419	-	5,041	-	28,459
Unreserved	<u>47,789</u>	<u>8,220</u>	<u>(23,976)</u>	<u>1,254,133</u>	<u>1,286,167</u>
Total net assets	<u>\$ 71,208</u>	<u>\$ 8,220</u>	<u>\$ (1,052)</u>	<u>\$ 1,254,133</u>	<u>\$ 1,332,509</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2004

	Intra- Governmental Gasoline	Intra- Governmental Departments	Vehicle & Communi- cations	Self Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 36,369	\$ -	\$ 36,369
Internal services	224,666	-	21,646	1,884,635	2,130,947
Total operating revenues	<u>224,666</u>	<u>-</u>	<u>58,015</u>	<u>1,884,635</u>	<u>2,167,316</u>
OPERATING EXPENSES					
Personal services	-	9,193	90,846	-	100,039
Supplies and materials	235,846	4,360	21,380	-	261,586
Purchased services	-	4,464	4,007	-	8,471
Fixed charges	-	-	1,413	1,866,303	1,867,716
Depreciation	324	-	3,465	-	3,789
Total operating expenses	<u>236,170</u>	<u>18,017</u>	<u>121,111</u>	<u>1,866,303</u>	<u>2,241,601</u>
Operating income (loss)	<u>(11,504)</u>	<u>(18,017)</u>	<u>(63,096)</u>	<u>18,332</u>	<u>(74,285)</u>
NONOPERATING REVENUES (EXPENSES)					
Interest revenue	-	-	-	11,264	11,264
Interest expense	-	-	(112)	-	(112)
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>(112)</u>	<u>11,264</u>	<u>11,152</u>
Income (loss) before operating transfers	(11,504)	(18,017)	(63,208)	29,596	(63,133)
Operating transfers in	<u>-</u>	<u>-</u>	<u>65,713</u>	<u>200,000</u>	<u>265,713</u>
Increase (decrease) in net assets	(11,504)	(18,017)	2,505	229,596	202,580
Net assets, beginning of year	<u>82,712</u>	<u>26,237</u>	<u>(3,557)</u>	<u>1,024,537</u>	<u>1,129,929</u>
Net assets, end of year	<u>\$ 71,208</u>	<u>\$ 8,220</u>	<u>\$ (1,052)</u>	<u>\$ 1,254,133</u>	<u>\$ 1,332,509</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2004

	Intra- Governmental Gasoline	Intra- Governmental Departments	Vehicle & Commun- cations	Self Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund services provided	\$ 224,666	\$ -	\$ 58,015	\$ 1,184,635	\$ 1,467,316
Payments to suppliers	(232,153)	(10,157)	(19,295)	(1,382,878)	(1,644,483)
Payments to employees	-	(12,132)	(89,573)	-	(101,705)
Net cash provided (used) by operating activities	<u>(7,487)</u>	<u>(22,289)</u>	<u>(50,853)</u>	<u>(198,243)</u>	<u>(278,872)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfer from other funds	-	-	65,713	200,000	265,713
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>65,713</u>	<u>200,000</u>	<u>265,713</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	-	-	-
Interest paid on capital debt	-	-	(112)	-	(112)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(112)</u>	<u>-</u>	<u>(112)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends received	-	-	-	11,264	11,264
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,264</u>	<u>11,264</u>
Net increase (decrease) in cash and cash equivalents	(7,487)	(22,289)	14,748	13,021	(2,007)
Cash and cash equivalents, July 1, 2003	<u>98,123</u>	<u>30,509</u>	<u>965</u>	<u>1,290,397</u>	<u>1,419,994</u>
Cash and cash equivalents, June 30, 2004	<u>\$ 90,636</u>	<u>\$ 8,220</u>	<u>\$ 15,713</u>	<u>\$ 1,303,418</u>	<u>\$ 1,417,987</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income	\$ (11,504)	\$ (18,017)	\$ (63,096)	\$ 18,332	\$ (74,285)
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation expense	324	-	3,465	-	3,789
(Increase) decrease in receivables	-	-	-	(297,625)	(297,625)
Increase (decrease) in Short term payables	3,693	(1,333)	(2,279)	81,050	81,131
Increase (decrease) in Due to other funds	-	-	9,784	-	9,784
Increase (decrease) Compensated absences payable	-	(2,939)	1,273	-	(1,666)
Total adjustments	<u>4,017</u>	<u>(4,272)</u>	<u>12,243</u>	<u>(216,575)</u>	<u>(204,587)</u>
Net cash provided (used) by operating activities	<u>\$ (7,487)</u>	<u>\$ (22,289)</u>	<u>\$ (50,853)</u>	<u>\$ (198,243)</u>	<u>\$ (278,872)</u>

Noncash investing, capital, and financing activities:

There was no activity

TRUST AND AGENCY FUNDS

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

Private Purpose Trust Funds

Sheriff Prisoner Fund - Maintain inmate funds.

Inmate Welfare - Maintain inmate revenue and expenditure.

Human Resources - Account for cafeteria plan deposits and disbursements.

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

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

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

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

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

Agency Funds

Sheriff Drug Forfeiture - Funds for drug enforcement unit.

Sheriff Evidence - Account for cash evidence.

Consolidated Fire Fee Service Area – To account for monies held for operation of the fee service area.

Consolidated Fire Fee Service Area Board – To account for monies held for the board of the fee service area.

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

Extension - Receipt and disbursement for adult agriculture program

Extension Community Development - Receipts and disbursement of extension community development programs.

Warrant Clearing – Fund utilized to account for warrants that have not cleared the bank yet.

Protested Taxes - To hold protested tax payments until distributed.

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

Public Administrator - Used by public administrator for indigent burial services.

Redemptions - To record tax sale certificates on delinquent taxes.

District Court Trust - Child support receipts and disbursements.

Clerk of Court Fees – To account for fees collected by the Clerk of Court which are distributed to the State.

Partial Taxpayer Payment - To account for partial tax payments until ready for distribution.

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

Vaughn Sewer - Established for collection and disbursement of assessment fees for the district.

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

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

TRUST AND AGENCY FUNDS

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

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

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

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

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

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

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

Gore Hill Water District – Collection and disbursement of assessment fees for the district.

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

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

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

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

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

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

Simms Sewer - Collection and disbursement of assessment fees for the district.

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

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

Airport Authority - Collection and distribution of assessment fees for the Airport Authority.

North Central Learning Resources - To account for funding for the center.

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

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

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

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

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

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

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

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

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

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

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

TRUST AND AGENCY FUNDS

Glacier National Park MV – Money collected from the sale of Glacier National Park plates.

Motor Vehicle Registration Fees \$3 - Established for collection of vehicle registration fees.

Motor Vehicle Liens \$4 - To account for charges to record liens and certified copies fees.

Motor Vehicle Titles - To account for collection of original titles fees.

Motor Vehicle Duplicates Titles - To account for collection of duplicate title fees.

Motor Vehicle Personalized Plates - To account for collection of original and renewal of personalized plates fees.

Motor Vehicle Vintage, Pioneer, Ham – To account for collection of Vintage, Pioneer, Ham license plate fees.

Motor Vehicle State Assigned VIN - To account for collection of state assigned VIN fees.

Motor Vehicle 60 Day Sticker - To account for collection of 60 day sticker fees.

Snowmobile Motor Vehicle - To account for collection of snowmobile registration fees.

Highway Patrol Retirement - To account for highway patrol retirement collections.

New Issue Plate Fees - To account for collection of new number plates fees.

Senior Citizens Transportation - To account for senior citizens transportation fee.

Veteran/Purple Heart Plates - To account for collection of Veteran Purple Heart plates fees.

Lewis & Clark Bicentennial - Money collected from sale of Lewis and Clark plates.

Generic Special License Plate - Money collected for Gallatin Co. open space plates and others to be named.

Single Moving/Spec. Moving Equipment - Money collected for moving a mobile home.

FILT, Large Trucks/Semi-Trailers - Fees in lieu of taxes collected on large trucks and semi-trailers.

Motor Vehicle State Liens - Fees for lien filing with the state on titles.

FILT, Motor Homes, TVL Trailers - Fees in lieu of taxes collected on motor homes and travel trailers.

New Vehicle Warranty - To account for collection of new vehicle warranty fees.

FILT, Light Vehicle, Motorcycles - To account for fee in lieu of taxes.

FILT, Boats, Snowmobiles, & OHV - To account for fee in lieu of taxes.

Highway GVW - To account for GVW fees.

MCO Registration - To account for manufactures certificate of origin fees.

Boat Registration - To account for collection of Fish, Wildlife and Parks sail boat registration fees.

Open Land – To account for collection of Gallatin County Open Land plates.

Motor Vehicle Parks - To account for collection of park fees on licenses.

Vet Fee - To account for collection of vet fees on licenses.

Collegiate Plate Fee - To account for collection of collegiate plate fees.

Motorcycle Safety Registration - To account for collection of motorcycle registration fees.

TRUST AND AGENCY FUNDS

- ATV Decal - To account for collection of Fish, Wildlife and Parks off highway vehicle decal fees.
- Late Registration Fee - To account for late registration fees.
- Disabled Vet Registration - Fees collected for registration of disabled veteran plates.
- Organ Donor Awareness - To account for collection of organ donor awareness fees.
- Brain Donor - To account for collection of brain donor awareness fees.
- JP Fines & Forfeitures 50% - To account for collection of Justice of the Peace fines and forfeitures.
- Justice-Drivers License - To account for the receipt and disbursement of drivers license reinstatement funds.
- Court Information Technology - To account for collection of court surcharge for court information technology.
- Clerk of Court Fees - To account for collection of Clerk of Court fees (68% : State General).
- Petition for Adoption – To account for collection of fees for adoptions.
- Actions or Proceedings – To account for collection of money for actions and proceedings in District Court.
- Dissolution of Marriage – To account for collection of fees for filing dissolution of marriage.
- Legal Separation, Petition - To account for collection of fees for filing a legal separation, petition.
- Fines – To account for fines collected in District Court.
- Law Enforcement Act – To account for money collected for the Law Enforcement Academy.
- Parole Probation Fees - To account for collection of probation and parole supervisory fees.
- Bounty Livestock - To account for livestock assessment.
- Horses/Mules Per Capita - To account for collection of livestock per capita fees (Less 2% horses, mules and asses).
- Cattle Per Capita - To account for collection of livestock per capita fees (Less 2% cattle).
- Sheep/Goats Per Capita - To account for collection of livestock per capita fees (Less 2% sheep and goats).
- Swine Per Capita - To account for collection of livestock per capita fees (Less 2% swine).
- Poultry Per Capita - To account for collection of livestock per capita fees (Less 2% poultry).
- Bison/Llamas/Exotic Per Capita - To account for collection of livestock per capita fees (Less 2% llamas).
- Buffalo Per Capita - To account for collection of livestock per capita fees (Less 2% bison).
- Elk/Deer Per Capita - To account for collection of livestock per capita fees (Less 2% domestic ungulates).
- University Millage - To account for collection of University millage property tax.
- State Permissive Levy Elementary - Defunct replaced by state equalization aid levy.
- University Mill – Collections for university mill.
- University Mill Non-Levy - Non mill levy collections for university millage.
- Tax Increment District - University - Money collected for university millage in the tax increment district.
- State Perm & Def – Elementary – Defunct replaced by state equalization aid levy.

TRUST AND AGENCY FUNDS

- State Perm & Def – High School - Defunct replaced by state equalization aid levy.
- State Equalization Aid AV Tax - To account for collection of statewide equalization levy (40 mills).
- State Equalization - Non-Levy - Non mill levy collections for state equalization of schools.
- Elementary Equalization Av Tax - To account for elementary education ad valorem tax.
- Elementary Equalization - Non-Levy - Non mill levy collections for elementary equalization of schools.
- High School Equalization AV Tax- To account for high school ad valorem tax.
- High School Equalization - Non-Levy - Non mill levy collections for high school equalization.
- Vo-Tech Millage AV Tax - To account for collection of Vo-Tech millage.
- Vo-Tech Millage - Non-Levy - Non mill levy collections for Vo-Tech.
- Escheated Estates - To account for property from intestate deaths.
- State Public Assistance - To account for collection of State Assumption Tax (9 mills).
- Forest Fire - To account for collection of forester's FPR (Fire Protection Tax).
- School District #1 - Great Falls - All collections for School District #1.
- School District #3 - Cascade - All collections for School District #3.
- School District #5 - Centerville - All collections for School District #5.
- School District #29 - Belt - All collections for School District #29.
- School District # 55 - Sun River - All collections for School District #55.
- School District #74 - Vaughn - All collections for School District #74.
- School District #85 - Ulm - All collections for School District #85.
- School District #95 - Deep Creek - All collections for School District #95.
- High School 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.
- City of Great Falls - To account for collection of miscellaneous remittance from the City of Great Falls.
- Great Falls Fire Balances - To account for collection of miscellaneous remittance for the City of Great Falls fire balances.
- Town of Belt - To account for collection of miscellaneous remittance from the town of Belt.
- Town of Cascade - To account for collection of miscellaneous remittance from the town of Cascade.
- Town of Neihart - To account for collection of miscellaneous remittance from the town of Neihart.
- Refunds - To account for real estate tax refunds.
- Interest Investment – To account for collection of interest until distributed to funds.
- Entitlement Levy Clearing - Tax revenues collected for the entitlement levy and entitlement funds from the state.

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
June 30, 2004

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court Restitution	Emergency Aid	Clerk & Recorder Trust	Totals
Assets:									
Cash and cash equivalents	\$ 1,143	\$ 20,946	\$ 2,281	\$ 38,304	\$ 30,079	\$ 41,868	\$ 100	\$ 22,892	\$ 157,613
LIABILITIES AND NET ASSETS									
Liabilities	-	-	-	-	-	-	-	-	-
Net Assets									
Held in Trust	1,143	20,946	2,281	38,304	30,079	41,868	100	22,892	157,613
Total liabilities and net assets	\$ 1,143	\$ 20,946	\$ 2,281	\$ 38,304	\$ 30,079	\$ 41,868	\$ 100	\$ 22,892	\$ 157,613

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE PURPOSE TRUST FUNDS
YEAR ENDED June 30, 2004

	Sheriff Prisoner Fund	Inmate Welfare	Human Resources	Justice Court New Trust	Justice Court Old Trust	Clerk of Court Restitution	Emergency Aid	Clerk & Recorder Trust	Total
REVENUES									
Fines and forfeitures	\$ -	\$ -	\$ -	\$ 919,064	\$ -	\$ 192,666	\$ -	\$ -	\$ 1,111,730
Miscellaneous	425,419	87,868	113,455	-	-	-	-	18,192	644,934
Total Revenues	<u>425,419</u>	<u>87,868</u>	<u>113,455</u>	<u>919,064</u>	<u>-</u>	<u>192,666</u>	<u>-</u>	<u>18,192</u>	<u>1,756,664</u>
EXPENDITURES									
Current:									
General Government	-	-	112,069	934,582	10,758	223,796	-	-	1,281,205
Public Safety	443,879	77,572	-	-	-	-	-	-	521,451
Total Expenditures	<u>443,879</u>	<u>77,572</u>	<u>112,069</u>	<u>934,582</u>	<u>10,758</u>	<u>223,796</u>	<u>-</u>	<u>-</u>	<u>1,802,656</u>
Increase (decrease) in net assets	(18,460)	10,296	1,386	(15,518)	(10,758)	(31,130)	-	18,192	(45,992)
Fund Balance, beginning of year	19,603	10,650	895	53,822	40,837	72,998	100	4,700	203,605
Fund Balance, end of year	<u>\$ 1,143</u>	<u>\$ 20,946</u>	<u>\$ 2,281</u>	<u>\$ 38,304</u>	<u>\$ 30,079</u>	<u>\$ 41,868</u>	<u>\$ 100</u>	<u>\$ 22,892</u>	<u>\$ 157,613</u>

**CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2004**

	Sheriff Drug Forfeiture	Sheriff Evidence	Sheriff / Coroner	Extention	Extension Community Development	Protested Taxes	Protested Taxes - Interest
ASSETS							
Cash and cash equivalents	\$ 12,818	\$ 9,971	\$ 7,633	\$ 730	\$ 2,575	\$ 606,239	\$ 6,156
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 12,818</u>	<u>\$ 9,971</u>	<u>\$ 7,633</u>	<u>\$ 730</u>	<u>\$ 2,575</u>	<u>\$ 606,239</u>	<u>\$ 6,156</u>
LIABILITIES							
Short-term payables	\$ 12,818	\$ 9,971	\$ 7,633	\$ 730	\$ 2,575	\$ 606,239	\$ 6,156
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 12,818</u>	<u>\$ 9,971</u>	<u>\$ 7,633</u>	<u>\$ 730</u>	<u>\$ 2,575</u>	<u>\$ 606,239</u>	<u>\$ 6,156</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Public Administrator	Redemptions	District Court Trust	Partial Tax Payments	Tax Deed Land	Vaughn Sewer	Black Eagle Sewer
ASSETS							
Cash and cash equivalents	\$ 3,121	\$ 42,837	\$ 243,132	\$ 18,111	\$ -	\$ 184	\$ 43
Taxes and assessments receivable	-	-	-	-	-	658	(3,242)
Other receivables	-	-	-	-	129,877	-	-
Tax deed land	-	-	-	-	112,112	-	-
	<u>3,121</u>	<u>42,837</u>	<u>243,132</u>	<u>18,111</u>	<u>241,989</u>	<u>842</u>	<u>(3,199)</u>
Total assets	<u>\$ 3,121</u>	<u>\$ 42,837</u>	<u>\$ 243,132</u>	<u>\$ 18,111</u>	<u>\$ 241,989</u>	<u>\$ 842</u>	<u>\$ (3,199)</u>
LIABILITIES							
Short-term payables	\$ 3,121	\$ 42,837	\$ 243,132	\$ 18,111	\$ 241,989	\$ -	\$ 198
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	842	(3,397)
	<u>3,121</u>	<u>42,837</u>	<u>243,132</u>	<u>18,111</u>	<u>241,989</u>	<u>842</u>	<u>(3,199)</u>
Total Liabilities	<u>\$ 3,121</u>	<u>\$ 42,837</u>	<u>\$ 243,132</u>	<u>\$ 18,111</u>	<u>\$ 241,989</u>	<u>\$ 842</u>	<u>\$ (3,199)</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Fort Shaw Irrigation	Greenfield Irrigation	West Great Falls Flood Control	West Great Falls Flood Maintenance	Vaughn Dike	Vaughn Water	Tax Increment District
ASSETS							
Cash and cash equivalents	\$ 7,365	\$ 2,274	\$ 1,887	\$ 38,642	\$ 10,672	\$ 146	\$ -
Taxes and assessments receivable	8,314	17,859	-	3,404	509	1,216	581,070
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 15,679</u>	<u>\$ 20,133</u>	<u>\$ 1,887</u>	<u>\$ 42,046</u>	<u>\$ 11,181</u>	<u>\$ 1,362</u>	<u>\$ 581,070</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20
Due to other funds	-	-	-	-	-	-	176,162
Due to other governments	<u>15,679</u>	<u>20,133</u>	<u>1,887</u>	<u>42,046</u>	<u>11,181</u>	<u>1,362</u>	<u>404,888</u>
Total Liabilities	<u>\$ 15,679</u>	<u>\$ 20,133</u>	<u>\$ 1,887</u>	<u>\$ 42,046</u>	<u>\$ 11,181</u>	<u>\$ 1,362</u>	<u>\$ 581,070</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Belt Fire	Homestead Acres Water	Sun Prairie Water	Sun River Cemetery	Sun River Cemetery - Caretaking	Black Eagle Fire District	Black Eagle Sewer Operation
ASSETS							
Cash and cash equivalents	\$ 18,714	\$ -	\$ 4,415	\$ 8,254	\$ 3,073	\$ 3,987	\$ 1,074
Taxes and assessments receivable	878	200,051	-	928	-	556	21,623
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 19,592</u>	<u>\$ 200,051</u>	<u>\$ 4,415</u>	<u>\$ 9,182</u>	<u>\$ 3,073</u>	<u>\$ 4,543</u>	<u>\$ 22,697</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>19,592</u>	<u>200,051</u>	<u>4,415</u>	<u>9,182</u>	<u>3,073</u>	<u>4,543</u>	<u>22,697</u>
Total Liabilities	<u>\$ 19,592</u>	<u>\$ 200,051</u>	<u>\$ 4,415</u>	<u>\$ 9,182</u>	<u>\$ 3,073</u>	<u>\$ 4,543</u>	<u>\$ 22,697</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Simms Sewer	Conservation District	Transit District	Airport Authority	North Central Learning Resources	Gore Hill Fire	Sand Coulee Fire
ASSETS							
Cash and cash equivalents	\$ 13,420	\$ 839	\$ 146,419	\$ -	\$ 3,040	\$ 67	\$ 183
Taxes and assessments receivable	26,280	7,179	102,488	266	-	3,248	10,268
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 39,700</u>	<u>\$ 8,018</u>	<u>\$ 248,907</u>	<u>\$ 266</u>	<u>\$ 3,040</u>	<u>\$ 3,315</u>	<u>\$ 10,451</u>
LIABILITIES							
Short-term payables	\$ -	\$ 2	\$ 88	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>39,700</u>	<u>8,016</u>	<u>248,819</u>	<u>266</u>	<u>3,040</u>	<u>3,315</u>	<u>10,451</u>
Total Liabilities	<u>\$ 39,700</u>	<u>\$ 8,018</u>	<u>\$ 248,907</u>	<u>\$ 266</u>	<u>\$ 3,040</u>	<u>\$ 3,315</u>	<u>\$ 10,451</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Simms Fire	Stockett Fire	Ulm Fire	Vaughn Fire	Fort Shaw Fire	Monarch Rural Fire	Black Eagle Rural Fire
ASSETS							
Cash and cash equivalents	\$ -	\$ 46	\$ 184	\$ 1,180	\$ -	\$ 65	\$ 394
Taxes and assessments receivable	1,485	4,815	2,610	20,566	3,355	3,875	9,595
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 1,485</u>	<u>\$ 4,861</u>	<u>\$ 2,794</u>	<u>\$ 21,746</u>	<u>\$ 3,355</u>	<u>\$ 3,940</u>	<u>\$ 9,989</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>1,485</u>	<u>4,861</u>	<u>2,794</u>	<u>21,746</u>	<u>3,355</u>	<u>3,940</u>	<u>9,989</u>
Total Liabilities	<u>\$ 1,485</u>	<u>\$ 4,861</u>	<u>\$ 2,794</u>	<u>\$ 21,746</u>	<u>\$ 3,355</u>	<u>\$ 3,940</u>	<u>\$ 9,989</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Deerborn Fire	Cascade Fire	Motor Vehicle Registration Fee \$3	Motor Vehicle Liens \$4	Motor Vehicle Titles	Motor Vehicle Duplicate Titles	Motor Vehicle Personal Plates
ASSETS							
Cash and cash equivalents	\$ 49	\$ 1,503	\$ 165,259	\$ 4,076	\$ 18,827	\$ 656	\$ 11,095
Taxes and assessments receivable	3,240	5,760	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 3,289</u>	<u>\$ 7,263</u>	<u>\$ 165,259</u>	<u>\$ 4,076</u>	<u>\$ 18,827</u>	<u>\$ 656</u>	<u>\$ 11,095</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>3,289</u>	<u>7,263</u>	<u>165,259</u>	<u>4,076</u>	<u>18,827</u>	<u>656</u>	<u>11,095</u>
Total Liabilities	<u>\$ 3,289</u>	<u>\$ 7,263</u>	<u>\$ 165,259</u>	<u>\$ 4,076</u>	<u>\$ 18,827</u>	<u>\$ 656</u>	<u>\$ 11,095</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Motor Vehicle Vintage, Pioneer, Ham	Motor Vehicle State Assigned Vin	Motor Vehicle 60 Day Sticker	Snowmobile Motor Vehicle	Highway Patrol Retirement	New Issue Plate Fees	Senior Citizens Transportation
ASSETS							
Cash and cash equivalents	\$ 5	\$ 215	\$ 226	\$ 416	\$ 2,463	\$ 10,135	\$ 2,608
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 5</u>	<u>\$ 215</u>	<u>\$ 226</u>	<u>\$ 416</u>	<u>\$ 2,463</u>	<u>\$ 10,135</u>	<u>\$ 2,608</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>5</u>	<u>215</u>	<u>226</u>	<u>416</u>	<u>2,463</u>	<u>10,135</u>	<u>2,608</u>
Total Liabilities	<u>\$ 5</u>	<u>\$ 215</u>	<u>\$ 226</u>	<u>\$ 416</u>	<u>\$ 2,463</u>	<u>\$ 10,135</u>	<u>\$ 2,608</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Veteran / Purple Heart Plates	Lewis & Clark Bicentennial	Generic Special License Plate	Single Moving / Special Moving Equipment	FILT Large Truck	Motor Vehicle State Liens	FILT, Mobile Home, Travel Trailer
ASSETS							
Cash and cash equivalents	\$ 1,230	\$ 1,320	\$ 1,650	\$ 75	\$ 35,084	\$ 4,072	\$ 68,313
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 1,230</u>	<u>\$ 1,320</u>	<u>\$ 1,650</u>	<u>\$ 75</u>	<u>\$ 35,084</u>	<u>\$ 4,072</u>	<u>\$ 68,313</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>1,230</u>	<u>1,320</u>	<u>1,650</u>	<u>75</u>	<u>35,084</u>	<u>4,072</u>	<u>68,313</u>
Total Liabilities	<u>\$ 1,230</u>	<u>\$ 1,320</u>	<u>\$ 1,650</u>	<u>\$ 75</u>	<u>\$ 35,084</u>	<u>\$ 4,072</u>	<u>\$ 68,313</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	New Vehicle Warranty	FILT, Light Vehicle, Motorcycle	FILT Boats, Snowmobile, OHV	Highway GVW	MCO Registration	Boat Registration	Open Land
ASSETS							
Cash and cash equivalents	\$ 14,980	\$ 403,498	\$ 47,440	\$ 29,597	\$ 54,013	\$ 2,639	\$ 6,615
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 14,980</u>	<u>\$ 403,498</u>	<u>\$ 47,440</u>	<u>\$ 29,597</u>	<u>\$ 54,013</u>	<u>\$ 2,639</u>	<u>\$ 6,615</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>14,980</u>	<u>403,498</u>	<u>47,440</u>	<u>29,597</u>	<u>54,013</u>	<u>2,639</u>	<u>6,615</u>
Total Liabilities	<u>\$ 14,980</u>	<u>\$ 403,498</u>	<u>\$ 47,440</u>	<u>\$ 29,597</u>	<u>\$ 54,013</u>	<u>\$ 2,639</u>	<u>\$ 6,615</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Motor Vehicle Parks	Vet Fee	Collegiate Plate Fee	Motorcycle Safety Registration	ATV Decal	Late Registration Fee	Disabled Vet Registraton
ASSETS							
Cash and cash equivalents	\$ 28,252	\$ 4,817	\$ 6,620	\$ 1,815	\$ 15	\$ 790	\$ 745
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 28,252</u>	<u>\$ 4,817</u>	<u>\$ 6,620</u>	<u>\$ 1,815</u>	<u>\$ 15</u>	<u>\$ 790</u>	<u>\$ 745</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>28,252</u>	<u>4,817</u>	<u>6,620</u>	<u>1,815</u>	<u>15</u>	<u>790</u>	<u>745</u>
Total Liabilities	<u>\$ 28,252</u>	<u>\$ 4,817</u>	<u>\$ 6,620</u>	<u>\$ 1,815</u>	<u>\$ 15</u>	<u>\$ 790</u>	<u>\$ 745</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Organ Donor Awareness	Brain Donor	JP Fines & Forfeitures 50%	Justice - Drivers License	Court Information Technology	Clerk of Court Fees	Fines
ASSETS							
Cash and cash equivalents	\$ 29	\$ 24	\$ 18,055	\$ 1,125	\$ 11,470	\$ 29,717	\$ 3,687
Taxes and assessments receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 29</u>	<u>\$ 24</u>	<u>\$ 18,055</u>	<u>\$ 1,125</u>	<u>\$ 11,470</u>	<u>\$ 29,717</u>	<u>\$ 3,687</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>29</u>	<u>24</u>	<u>18,055</u>	<u>1,125</u>	<u>11,470</u>	<u>29,717</u>	<u>3,687</u>
Total Liabilities	<u>\$ 29</u>	<u>\$ 24</u>	<u>\$ 18,055</u>	<u>\$ 1,125</u>	<u>\$ 11,470</u>	<u>\$ 29,717</u>	<u>\$ 3,687</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Law Enforcement Act	Parole / Probation Fees	Bounty Livestock	Horse Mules Per Capita	Cattle Per Capita	Sheep / Goat Per Capita	Swine Per Capita
ASSETS							
Cash and cash equivalents	\$ 140	\$ 4,172	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes and assessments receivable	-	-	11	2,050	2,270	44	2
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 140</u>	<u>\$ 4,172</u>	<u>\$ 11</u>	<u>\$ 2,050</u>	<u>\$ 2,270</u>	<u>\$ 44</u>	<u>\$ 2</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>140</u>	<u>4,172</u>	<u>11</u>	<u>2,050</u>	<u>2,270</u>	<u>44</u>	<u>2</u>
Total Liabilities	<u>\$ 140</u>	<u>\$ 4,172</u>	<u>\$ 11</u>	<u>\$ 2,050</u>	<u>\$ 2,270</u>	<u>\$ 44</u>	<u>\$ 2</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	Poultry Per Capita	Bison / Llamas / Exotic Per Capita	Buffalo Per Capita	Elk, Deer Per Capita	University Mill	University Mill - Non- Levy	Tax Increment District University
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 13,119	\$ -	\$ 12	\$ 585
Taxes and assessments receivable	1	45	163	456	219,643	(9,993)	69
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 1</u>	<u>\$ 45</u>	<u>\$ 163</u>	<u>\$ 13,575</u>	<u>\$ 219,643</u>	<u>\$ (9,981)</u>	<u>\$ 654</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -
Due to other funds	-	-	-	-	34,803	-	-
Due to other governments	<u>1</u>	<u>45</u>	<u>163</u>	<u>13,575</u>	<u>184,837</u>	<u>(9,981)</u>	<u>654</u>
Total Liabilities	<u>\$ 1</u>	<u>\$ 45</u>	<u>\$ 163</u>	<u>\$ 13,575</u>	<u>\$ 219,643</u>	<u>\$ (9,981)</u>	<u>\$ 654</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	State Perm & Def - Elementary	State Perm & Def - High School	State Equalization AV Tax	State Equalization Non-Levy	Elementary Equalization AV Tax	Elementary Equalization Non-Levy	High School Equalization AV Tax
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ -
Taxes and assessments receivable	2	2	980,371	15,487	872,641	(33,491)	586,664
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 980,371</u>	<u>\$ 15,487</u>	<u>\$ 872,641</u>	<u>\$ (33,356)</u>	<u>\$ 586,664</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	228,534	251	62,760	-	41,810
Due to other governments	<u>2</u>	<u>2</u>	<u>751,837</u>	<u>15,236</u>	<u>809,881</u>	<u>(33,356)</u>	<u>544,854</u>
Total Liabilities	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 980,371</u>	<u>\$ 15,487</u>	<u>\$ 872,641</u>	<u>\$ (33,356)</u>	<u>\$ 586,664</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	High School Equalization Non-Levy	Votech Millage AV Tax	Votech Non- Levy	State Public Assistance	Forest Fire	School District #1	School District #3
ASSETS							
Cash and cash equivalents	\$ 91	\$ -	\$ 3	\$ 253	\$ 50	\$ 168,862	\$ 86,753
Taxes and assessments receivable	(37,455)	25,332	(2,554)	-	1,456	3,786,563	161,983
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ (37,364)</u>	<u>\$ 25,332</u>	<u>\$ (2,551)</u>	<u>\$ 253</u>	<u>\$ 1,506</u>	<u>\$ 3,955,425</u>	<u>\$ 248,736</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,837	-	-	-	-	-
Due to other governments	<u>(37,364)</u>	<u>22,495</u>	<u>(2,551)</u>	<u>253</u>	<u>1,506</u>	<u>3,955,425</u>	<u>248,736</u>
Total Liabilities	<u>\$ (37,364)</u>	<u>\$ 25,332</u>	<u>\$ (2,551)</u>	<u>\$ 253</u>	<u>\$ 1,506</u>	<u>\$ 3,955,425</u>	<u>\$ 248,736</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	School District #5	School District #29	School District #55	School District #74	School District #85	School District #95	High School Transportation
ASSETS							
Cash and cash equivalents	\$ 87,866	\$ 48,924	\$ 105,808	\$ 34,612	\$ 21,989	\$ 1,983	\$ 20,014
Taxes and assessments receivable	84,359	584,490	96,996	94,471	38,063	6,593	117,368
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 172,225</u>	<u>\$ 633,414</u>	<u>\$ 202,804</u>	<u>\$ 129,083</u>	<u>\$ 60,052</u>	<u>\$ 8,576</u>	<u>\$ 137,382</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Due to other governments	<u>172,225</u>	<u>633,414</u>	<u>202,804</u>	<u>129,083</u>	<u>60,052</u>	<u>8,576</u>	<u>137,382</u>
Total Liabilities	<u>\$ 172,225</u>	<u>\$ 633,414</u>	<u>\$ 202,804</u>	<u>\$ 129,083</u>	<u>\$ 60,052</u>	<u>\$ 8,576</u>	<u>\$ 137,382</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, continued
AGENCY FUNDS
June 30, 2004

	High School Retirement	Elementary Retirement	Permissive Levy Great Falls	City of Great Falls	Great Falls Fire Balances	Town of Belt	Town of Cascade
ASSETS							
Cash and cash equivalents	\$ 57,836	\$ 122,631	\$ 1,566	\$ 237,614	\$ -	\$ 1,509	\$ 568
Taxes and assessments receivable	297,148	543,776	14,164	1,219,776	19,142	28,165	32,352
Other receivables	-	-	-	-	-	-	-
Tax deed land	-	-	-	-	-	-	-
Total assets	<u>\$ 354,984</u>	<u>\$ 666,407</u>	<u>\$ 15,730</u>	<u>\$ 1,457,390</u>	<u>\$ 19,142</u>	<u>\$ 29,674</u>	<u>\$ 32,920</u>
LIABILITIES							
Short-term payables	\$ -	\$ -	\$ -	\$ -	\$ 128	\$ -	\$ -
Due to other funds	-	-	-	-	1,978	-	-
Due to other governments	<u>354,984</u>	<u>666,407</u>	<u>15,730</u>	<u>1,457,390</u>	<u>17,036</u>	<u>29,674</u>	<u>32,920</u>
Total Liabilities	<u>\$ 354,984</u>	<u>\$ 666,407</u>	<u>\$ 15,730</u>	<u>\$ 1,457,390</u>	<u>\$ 19,142</u>	<u>\$ 29,674</u>	<u>\$ 32,920</u>

CASCADE COUNTY, MONTANA
COMBINING BALANCE SHEET, concluded
AGENCY FUNDS
June 30, 2004

	Town of Neihart	Refunds	Entitlement Clearing	Totals
ASSETS				
Cash and cash equivalents	\$ 253	\$ 4,695	\$ -	\$ 3,237,153
Taxes and assessments receivable	1,796	(951)	229,707	11,018,031
Other receivables	-	-	-	129,877
Tax deed land	-	-	-	112,112
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 2,049</u>	<u>\$ 3,744</u>	<u>\$ 229,707</u>	<u>\$ 14,497,173</u>
LIABILITIES				
Short-term payables	\$ -	\$ 3,744	\$ 228,363	\$ 1,427,858
Due to other funds	-	-	-	549,135
Due to other governments	2,049	-	1,344	12,520,180
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 2,049</u>	<u>\$ 3,744</u>	<u>\$ 229,707</u>	<u>\$ 14,497,173</u>

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
SHERIFF DRUG FORFEITURE				
ASSETS				
Cash and cash equivalents	\$ 11,726	\$ 1,092	\$ -	\$ 12,818
LIABILITIES				
Short-term payables	\$ 11,726	\$ 1,092	\$ -	\$ 12,818
SHERIFF EVIDENCE				
ASSETS				
Cash and cash equivalents	\$ 6,625	\$ 3,346	\$ -	\$ 9,971
LIABILITIES				
Short-term payables	\$ 6,625	\$ 3,346	\$ -	\$ 9,971
CONSOLIDATED FIRE FEE SERVICE AREA				
ASSETS				
Cash and cash equivalents	\$ 21,766	\$ -	\$ 21,766	\$ -
LIABILITIES				
Short-term payables	\$ 21,766	\$ -	\$ 21,766	\$ -
CONSOLIDATED FIRE FEE SERVICE AREA BOARD				
ASSETS				
Cash and cash equivalents	\$ 7,793	\$ -	\$ 7,793	\$ -
LIABILITIES				
Short-term payables	\$ 7,793	\$ -	\$ 7,793	\$ -
SHERIFF / CORONER				
ASSETS				
Cash and cash equivalents	\$ 15,582	\$ 7,949	\$ 15,898	\$ 7,633
LIABILITIES				
Short-term payables	\$ 15,582	\$ 7,949	\$ 15,898	\$ 7,633
EXTENSION				
ASSETS				
Cash and cash equivalents	\$ 594	\$ 324	\$ 188	\$ 730
LIABILITIES				
Short-term payables	\$ 594	\$ 324	\$ 188	\$ 730
EXTENSION COMMUNITY DEVELOPMENT				
ASSETS				
Cash and cash equivalents	\$ 2,680	\$ -	\$ 105	\$ 2,575
LIABILITIES				
Short-term payables	\$ 2,680	\$ -	\$ 105	\$ 2,575

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	<u>Balance July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2004</u>
WARRANT CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,285,134	\$ 3,285,134	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 3,285,134	\$ 3,285,134	\$ -
PROTESTED TAXES				
ASSETS				
Cash and cash equivalents	\$ 643,298	\$ 14,725,041	\$ 14,762,100	\$ 606,239
LIABILITIES				
Short-term payables	\$ 643,298	\$ 14,725,041	\$ 14,762,100	\$ 606,239
PROTESTED TAXES INTEREST				
ASSETS				
Cash and cash equivalents	\$ 6,279	\$ 73,951	\$ 74,074	\$ 6,156
LIABILITIES				
Short-term payables	\$ 6,279	\$ 73,951	\$ 74,074	\$ 6,156
PUBLIC ADMINISTRATOR				
ASSETS				
Cash and cash equivalents	\$ 49	\$ 10,538	\$ 7,466	\$ 3,121
LIABILITIES				
Short-term payables	\$ 49	\$ 10,538	\$ 7,466	\$ 3,121
REDEMPTIONS				
ASSETS				
Cash and cash equivalents	\$ 3,584	\$ 345,270	\$ 306,017	\$ 42,837
LIABILITIES				
Short-term payables	\$ 3,584	\$ 345,270	\$ 306,017	\$ 42,837
DISTRICT COURT TRUST				
ASSETS				
Cash and cash equivalents	\$ 114,198	\$ 540,243	\$ 411,309	\$ 243,132
LIABILITIES				
Short-term payables	\$ 114,198	\$ 540,243	\$ 411,309	\$ 243,132
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ -	\$ 363,361	\$ 363,361	\$ -
LIABILITIES				
Short-term payables	\$ -	\$ 363,361	\$ 363,361	\$ -

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
PARTIAL TAX PAYMENTS				
ASSETS				
Cash and cash equivalents	\$ 11,385	\$ 39,127	\$ 32,401	\$ 18,111
LIABILITIES				
Short-term payables	\$ 11,385	\$ 39,127	\$ 32,401	\$ 18,111
TAX DEED LAND				
ASSETS				
Other receivables	\$ 91,773	\$ 38,104	\$ -	\$ 129,877
Tax deed land	64,574	47,538	-	112,112
Total assets	<u>\$ 156,347</u>	<u>\$ 85,642</u>	<u>\$ -</u>	<u>\$ 241,989</u>
LIABILITIES				
Short-term payables	\$ 156,347	\$ 85,642	\$ -	\$ 241,989
VAUGHN SEWER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 6,088	\$ 5,904	\$ 184
Taxes and assessments receivable	2,055	3,616	5,013	658
Total assets	<u>\$ 2,055</u>	<u>\$ 9,704</u>	<u>\$ 10,917</u>	<u>\$ 842</u>
LIABILITIES				
Due to other governments	\$ 2,055	\$ 4,690	\$ 5,903	\$ 842
BLACK EAGLE SEWER				
ASSETS				
Cash and cash equivalents	\$ 44	\$ 3,986	\$ 3,987	\$ 43
Taxes and assessments receivable	638	594	4,474	(3,242)
Total assets	<u>\$ 682</u>	<u>\$ 4,580</u>	<u>\$ 8,461</u>	<u>\$ (3,199)</u>
LIABILITIES				
Short-term payables	\$ -	\$ 396	\$ 198	\$ 198
Due to other governments	682	106	4,185	(3,397)
Total liabilities	<u>\$ 682</u>	<u>\$ 502</u>	<u>\$ 4,383</u>	<u>\$ (3,199)</u>
FORT SHAW IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 7,898	\$ 201,075	\$ 201,608	\$ 7,365
Taxes and assessments receivable	12,298	154,477	158,461	8,314
Total assets	<u>\$ 20,196</u>	<u>\$ 355,552</u>	<u>\$ 360,069</u>	<u>\$ 15,679</u>
LIABILITIES				
Due to other governments	\$ 20,196	\$ 197,092	\$ 201,609	\$ 15,679

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
GREENFIELD IRRIGATION				
ASSETS				
Cash and cash equivalents	\$ 5,942	\$ 278,004	\$ 281,672	\$ 2,274
Taxes and assessments receivable	23,309	260,597	266,047	17,859
Total assets	\$ 29,251	\$ 538,601	\$ 547,719	\$ 20,133
LIABILITIES				
Due to other governments	\$ 29,251	\$ 272,788	\$ 281,906	\$ 20,133
WEST GREAT FALLS FLOOD CONTROL				
ASSETS				
Cash and cash equivalents	\$ 3,031	\$ 15,942	\$ 17,086	\$ 1,887
LIABILITIES				
Due to other governments	\$ 3,031	\$ 15,942	\$ 17,086	\$ 1,887
WEST GREAT FALLS FLOOD CONTROL MAINTENANCE				
ASSETS				
Cash and cash equivalents	\$ 63,725	\$ 420,930	\$ 446,013	\$ 38,642
Taxes and assessments receivable	4,003	54,441	55,040	3,404
Total assets	\$ 67,728	\$ 475,371	\$ 501,053	\$ 42,046
LIABILITIES				
Due to other governments	\$ 67,728	\$ 389,830	\$ 415,512	\$ 42,046
VAUGHN DIKE				
ASSETS				
Cash and cash equivalents	\$ 8,815	\$ 2,733	\$ 876	\$ 10,672
Taxes and assessments receivable	659	2,540	2,690	509
Total assets	\$ 9,474	\$ 5,273	\$ 3,566	\$ 11,181
LIABILITIES				
Due to other governments	\$ 9,474	\$ 2,598	\$ 891	\$ 11,181
VAUGHN WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,996	\$ 1,850	\$ 146
Taxes and assessments receivable	753	2,169	1,706	1,216
Total assets	\$ 753	\$ 4,165	\$ 3,556	\$ 1,362
LIABILITIES				
Due to other governments	\$ 753	\$ 2,459	\$ 1,850	\$ 1,362

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
TAX INCREMENT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 39,975	\$ 4,261,243	\$ 4,301,218	\$ -
Taxes and assessments receivable	<u>175,215</u>	<u>3,304,282</u>	<u>2,898,427</u>	<u>581,070</u>
Total assets	<u>\$ 215,190</u>	<u>\$ 7,565,525</u>	<u>\$ 7,199,645</u>	<u>\$ 581,070</u>
LIABILITIES				
Short-term payables	\$ 3,222	\$ 9,449	\$ 12,651	\$ 20
Due to other funds	-	176,162	-	176,162
Due to other governments	<u>211,968</u>	<u>4,299,599</u>	<u>4,106,679</u>	<u>404,888</u>
Total liabilities	<u>\$ 215,190</u>	<u>\$ 4,485,210</u>	<u>\$ 4,119,330</u>	<u>\$ 581,070</u>
BELT FIRE				
ASSETS				
Cash and cash equivalents	\$ 16,342	\$ 24,618	\$ 22,246	\$ 18,714
Taxes and assessments receivable	<u>1,171</u>	<u>23,896</u>	<u>24,189</u>	<u>878</u>
Total assets	<u>\$ 17,513</u>	<u>\$ 48,514</u>	<u>\$ 46,435</u>	<u>\$ 19,592</u>
LIABILITIES				
Due to other governments	<u>\$ 17,513</u>	<u>\$ 24,326</u>	<u>\$ 22,247</u>	<u>\$ 19,592</u>
GORE HILL WATER DISTRICT				
ASSETS				
Cash and cash equivalents	<u>\$ 1,816</u>	<u>\$ 9,481</u>	<u>\$ 11,297</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	<u>\$ 1,816</u>	<u>\$ 9,481</u>	<u>\$ 11,297</u>	<u>\$ -</u>
HOMESTEAD ACRES WATER				
ASSETS				
Cash and cash equivalents	\$ -	\$ 3,474	\$ 3,474	\$ -
Taxes and assessments receivable	<u>201,858</u>	<u>-</u>	<u>1,807</u>	<u>200,051</u>
Total assets	<u>\$ 201,858</u>	<u>\$ 3,474</u>	<u>\$ 5,281</u>	<u>\$ 200,051</u>
LIABILITIES				
Due to other governments	<u>\$ 201,858</u>	<u>\$ 1,666</u>	<u>\$ 3,473</u>	<u>\$ 200,051</u>
SUN PRAIRIE WATER				
ASSETS				
Cash and cash equivalents	<u>\$ 4,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,415</u>
LIABILITIES				
Due to other governments	<u>\$ 4,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,415</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
SUN RIVER CEMETERY				
ASSETS				
Cash and cash equivalents	\$ 7,869	\$ 8,075	\$ 7,690	\$ 8,254
Taxes and assessments receivable	868	6,820	6,760	928
	<u>\$ 8,737</u>	<u>\$ 14,895</u>	<u>\$ 14,450</u>	<u>\$ 9,182</u>
LIABILITIES				
Due to other governments	\$ 8,737	\$ 8,125	\$ 7,680	\$ 9,182
SUN RIVER CEMETERY CARETAKING				
ASSETS				
Cash and cash equivalents	\$ 3,073	\$ -	\$ -	\$ 3,073
LIABILITIES				
Due to other governments	\$ 3,073	\$ -	\$ -	\$ 3,073
BLACK EAGLE FIRE DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 6,460	\$ 63,995	\$ 66,468	\$ 3,987
Taxes and assessments receivable	437	30,053	29,934	556
	<u>\$ 6,897</u>	<u>\$ 94,048</u>	<u>\$ 96,402</u>	<u>\$ 4,543</u>
LIABILITIES				
Due to other governments	\$ 6,897	\$ 41,624	\$ 43,978	\$ 4,543
BLACK EAGLE SEWER OPERATION				
ASSETS				
Cash and cash equivalents	\$ 1,442	\$ 94,981	\$ 95,349	\$ 1,074
Taxes and assessments receivable	17,454	96,221	92,052	21,623
	<u>\$ 18,896</u>	<u>\$ 191,202</u>	<u>\$ 187,401</u>	<u>\$ 22,697</u>
LIABILITIES				
Due to other governments	\$ 18,896	\$ 99,150	\$ 95,349	\$ 22,697
SIMMS SEWER				
ASSETS				
Cash and cash equivalents	\$ 148	\$ 28,526	\$ 15,254	\$ 13,420
Taxes and assessments receivable	27,864	26,352	27,936	26,280
	<u>\$ 28,012</u>	<u>\$ 54,878</u>	<u>\$ 43,190</u>	<u>\$ 39,700</u>
LIABILITIES				
Due to other governments	\$ 28,012	\$ 27,230	\$ 15,542	\$ 39,700

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
CONSERVATION DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 1,097	\$ 112,689	\$ 112,947	\$ 839
Taxes and assessments receivable	8,349	109,025	110,195	7,179
Total assets	<u>\$ 9,446</u>	<u>\$ 221,714</u>	<u>\$ 223,142</u>	<u>\$ 8,018</u>
LIABILITIES				
Short-term payables	\$ -	\$ 18	\$ 16	\$ 2
Due to other governments	9,446	111,554	112,984	8,016
Total liabilities	<u>\$ 9,446</u>	<u>\$ 111,572</u>	<u>\$ 113,000</u>	<u>\$ 8,018</u>
TRANSIT DISTRICT				
ASSETS				
Cash and cash equivalents	\$ 189,067	\$ 3,198,852	\$ 3,241,500	\$ 146,419
Taxes and assessments receivable	68,164	1,899,154	1,864,830	102,488
Total assets	<u>\$ 257,231</u>	<u>\$ 5,098,006</u>	<u>\$ 5,106,330</u>	<u>\$ 248,907</u>
LIABILITIES				
Short-term payables	\$ 31	\$ 8,172	\$ 8,115	\$ 88
Due to other governments	257,200	4,253,443	4,261,824	248,819
Total liabilities	<u>\$ 257,231</u>	<u>\$ 4,261,615</u>	<u>\$ 4,269,939</u>	<u>\$ 248,907</u>
AIRPORT AUTHORITY				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5	\$ 5	\$ -
Taxes and assessments receivable	270	-	4	266
Total assets	<u>\$ 270</u>	<u>\$ 5</u>	<u>\$ 9</u>	<u>\$ 266</u>
LIABILITIES				
Due to other governments	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 266</u>
NORTH CENTRAL LEARNING RESOURCES				
ASSETS				
Cash and cash equivalents	<u>\$ 14,213</u>	<u>\$ 586,938</u>	<u>\$ 598,111</u>	<u>\$ 3,040</u>
LIABILITIES				
Due to other governments	<u>\$ 14,213</u>	<u>\$ 586,938</u>	<u>\$ 598,111</u>	<u>\$ 3,040</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
GORE HILL FIRE				
ASSETS				
Cash and cash equivalents	\$ 140	\$ 70,714	\$ 70,787	\$ 67
Taxes and assessments receivable	2,013	49,075	47,840	3,248
Total assets	<u>\$ 2,153</u>	<u>\$ 119,789</u>	<u>\$ 118,627</u>	<u>\$ 3,315</u>
LIABILITIES				
Due to other governments	<u>\$ 2,153</u>	<u>\$ 72,144</u>	<u>\$ 70,982</u>	<u>\$ 3,315</u>
SAND COULEE FIRE				
ASSETS				
Cash and cash equivalents	\$ 214	\$ 43,669	\$ 43,700	\$ 183
Taxes and assessments receivable	8,460	44,468	42,660	10,268
Total assets	<u>\$ 8,674</u>	<u>\$ 88,137</u>	<u>\$ 86,360</u>	<u>\$ 10,451</u>
LIABILITIES				
Due to other governments	<u>\$ 8,674</u>	<u>\$ 45,658</u>	<u>\$ 43,881</u>	<u>\$ 10,451</u>
SIMMS FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 10,626	\$ 10,626	\$ -
Taxes and assessments receivable	1,350	10,395	10,260	1,485
Total assets	<u>\$ 1,350</u>	<u>\$ 21,021</u>	<u>\$ 20,886</u>	<u>\$ 1,485</u>
LIABILITIES				
Due to other governments	<u>\$ 1,350</u>	<u>\$ 10,851</u>	<u>\$ 10,716</u>	<u>\$ 1,485</u>
STOCKETT FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 10,402	\$ 10,356	\$ 46
Taxes and assessments receivable	4,140	10,935	10,260	4,815
Total assets	<u>\$ 4,140</u>	<u>\$ 21,337</u>	<u>\$ 20,616</u>	<u>\$ 4,861</u>
LIABILITIES				
Due to other governments	<u>\$ 4,140</u>	<u>\$ 11,122</u>	<u>\$ 10,401</u>	<u>\$ 4,861</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
ULM FIRE				
ASSETS				
Cash and cash equivalents	\$ 96	\$ 21,181	\$ 21,093	\$ 184
Taxes and assessments receivable	1,710	21,600	20,700	2,610
Total assets	<u>\$ 1,806</u>	<u>\$ 42,781</u>	<u>\$ 41,793</u>	<u>\$ 2,794</u>
LIABILITIES				
Due to other governments	<u>\$ 1,806</u>	<u>\$ 22,171</u>	<u>\$ 21,183</u>	<u>\$ 2,794</u>
VAUGHN FIRE				
ASSETS				
Cash and cash equivalents	\$ 242	\$ 85,131	\$ 84,193	\$ 1,180
Taxes and assessments receivable	12,825	90,136	82,395	20,566
Total assets	<u>\$ 13,067</u>	<u>\$ 175,267</u>	<u>\$ 166,588</u>	<u>\$ 21,746</u>
LIABILITIES				
Due to other governments	<u>\$ 13,067</u>	<u>\$ 93,728</u>	<u>\$ 85,049</u>	<u>\$ 21,746</u>
FORT SHAW FIRE				
ASSETS				
Cash and cash equivalents	\$ 70	\$ 16,633	\$ 16,703	\$ -
Taxes and assessments receivable	2,160	17,615	16,420	3,355
Total assets	<u>\$ 2,230</u>	<u>\$ 34,248</u>	<u>\$ 33,123</u>	<u>\$ 3,355</u>
LIABILITIES				
Due to other governments	<u>\$ 2,230</u>	<u>\$ 17,893</u>	<u>\$ 16,768</u>	<u>\$ 3,355</u>
MONARCH RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 22,519	\$ 22,454	\$ 65
Taxes and assessments receivable	-	26,390	22,515	3,875
Total assets	<u>\$ -</u>	<u>\$ 48,909</u>	<u>\$ 44,969</u>	<u>\$ 3,940</u>
LIABILITIES				
Due to other governments	<u>\$ -</u>	<u>\$ 26,484</u>	<u>\$ 22,544</u>	<u>\$ 3,940</u>
BLACK EAGLE RURAL FIRE				
ASSETS				
Cash and cash equivalents	\$ 147	\$ 22,005	\$ 21,758	\$ 394
Taxes and assessments receivable	4,870	26,391	21,666	9,595
Total assets	<u>\$ 5,017</u>	<u>\$ 48,396</u>	<u>\$ 43,424</u>	<u>\$ 9,989</u>
LIABILITIES				
Due to other governments	<u>\$ 5,017</u>	<u>\$ 27,045</u>	<u>\$ 22,073</u>	<u>\$ 9,989</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
DEERBORN FIRE				
ASSETS				
Cash and cash equivalents	\$ 49	\$ 26,508	\$ 26,508	\$ 49
Taxes and assessments receivable	3,105	19,890	19,755	3,240
Total assets	<u>\$ 3,154</u>	<u>\$ 46,398</u>	<u>\$ 46,263</u>	<u>\$ 3,289</u>
LIABILITIES				
Due to other governments	<u>\$ 3,154</u>	<u>\$ 26,688</u>	<u>\$ 26,553</u>	<u>\$ 3,289</u>
CASCADE FIRE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 17,644	\$ 16,141	\$ 1,503
Taxes and assessments receivable	4,320	19,035	17,595	5,760
Total assets	<u>\$ 4,320</u>	<u>\$ 36,679</u>	<u>\$ 33,736</u>	<u>\$ 7,263</u>
LIABILITIES				
Due to other governments	<u>\$ 4,320</u>	<u>\$ 19,084</u>	<u>\$ 16,141</u>	<u>\$ 7,263</u>
GLACIER NATIONAL PARK MV				
ASSETS				
Cash and cash equivalents	<u>\$ 1,020</u>	<u>\$ 80</u>	<u>\$ 1,100</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	<u>\$ 1,020</u>	<u>\$ 80</u>	<u>\$ 1,100</u>	<u>\$ -</u>
MOTOR VEHICLE REGISTRATION FEES \$3				
ASSETS				
Cash and cash equivalents	<u>\$ 154,034</u>	<u>\$ 1,702,708</u>	<u>\$ 1,691,483</u>	<u>\$ 165,259</u>
LIABILITIES				
Due to other governments	<u>\$ 154,034</u>	<u>\$ 1,702,708</u>	<u>\$ 1,691,483</u>	<u>\$ 165,259</u>
MOTOR VEHICLE LIENS \$4				
ASSETS				
Cash and cash equivalents	<u>\$ 4,868</u>	<u>\$ 41,850</u>	<u>\$ 42,642</u>	<u>\$ 4,076</u>
LIABILITIES				
Due to other governments	<u>\$ 4,868</u>	<u>\$ 41,850</u>	<u>\$ 42,642</u>	<u>\$ 4,076</u>
MOTOR VEHICLE TITLES				
ASSETS				
Cash and cash equivalents	<u>\$ 18,110</u>	<u>\$ 183,179</u>	<u>\$ 182,462</u>	<u>\$ 18,827</u>
LIABILITIES				
Due to other governments	<u>\$ 18,110</u>	<u>\$ 183,179</u>	<u>\$ 182,462</u>	<u>\$ 18,827</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
MOTOR VEHICLE DUPLICATE TITLES				
ASSETS				
Cash and cash equivalents	\$ 342	\$ 5,850	\$ 5,536	\$ 656
LIABILITIES				
Due to other governments	\$ 342	\$ 5,850	\$ 5,536	\$ 656
MOTOR VEHICLE PERSONAL PLATES				
ASSETS				
Cash and cash equivalents	\$ 9,595	\$ 116,371	\$ 114,871	\$ 11,095
LIABILITIES				
Due to other governments	\$ 9,595	\$ 116,371	\$ 114,871	\$ 11,095
MOTOR VEHICLE VINTAGE, PIONEER, HAM				
ASSETS				
Cash and cash equivalents	\$ -	\$ 20	\$ 15	\$ 5
LIABILITIES				
Due to other governments	\$ -	\$ 20	\$ 15	\$ 5
MOTOR VEHICLE STATE ASSIGNED VIN				
ASSETS				
Cash and cash equivalents	\$ 235	\$ 1,550	\$ 1,570	\$ 215
LIABILITIES				
Due to other governments	\$ 235	\$ 1,550	\$ 1,570	\$ 215
MOTOR VEHICLE 60 DAY STICKER				
ASSETS				
Cash and cash equivalents	\$ 248	\$ 2,338	\$ 2,360	\$ 226
LIABILITIES				
Due to other governments	\$ 248	\$ 2,338	\$ 2,360	\$ 226
SNOWMOBILE MOTOR VEHICLE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 11,207	\$ 10,791	\$ 416
LIABILITIES				
Due to other governments	\$ -	\$ 11,207	\$ 10,791	\$ 416
HIGHWAY PATROL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 84	\$ 16,523	\$ 14,144	\$ 2,463
LIABILITIES				
Due to other governments	\$ 84	\$ 16,523	\$ 14,144	\$ 2,463

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	<u>Balance</u> <u>July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2004</u>
NEW ISSUE PLATE FEES				
ASSETS				
Cash and cash equivalents	\$ 3,872	\$ 71,168	\$ 64,905	\$ 10,135
LIABILITIES				
Due to other governments	\$ 3,872	\$ 71,168	\$ 64,905	\$ 10,135
SENIOR CITIZENS TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 2,352	\$ 26,909	\$ 26,653	\$ 2,608
LIABILITIES				
Due to other governments	\$ 2,352	\$ 26,909	\$ 26,653	\$ 2,608
VETERAN/PURPLE HEART PLATES				
ASSETS				
Cash and cash equivalents	\$ 1,210	\$ 13,710	\$ 13,690	\$ 1,230
LIABILITIES				
Due to other governments	\$ 1,210	\$ 13,710	\$ 13,690	\$ 1,230
LEWIS & CLARK BICENTENNIAL				
ASSETS				
Cash and cash equivalents	\$ 1,400	\$ 16,960	\$ 17,040	\$ 1,320
LIABILITIES				
Due to other governments	\$ 1,400	\$ 16,960	\$ 17,040	\$ 1,320
GENERIC SPECIAL LICENSE PLATE				
ASSETS				
Cash and cash equivalents	\$ 824	\$ 18,445	\$ 17,619	\$ 1,650
LIABILITIES				
Due to other governments	\$ 824	\$ 18,445	\$ 17,619	\$ 1,650
SINGLE MOVING/SPECIAL MOVING EQUIPMENT				
ASSETS				
Cash and cash equivalents	\$ 70	\$ 2,940	\$ 2,935	\$ 75
LIABILITIES				
Due to other governments	\$ 70	\$ 2,940	\$ 2,935	\$ 75
FILT, LARGE TRUCKS				
ASSETS				
Cash and cash equivalents	\$ 16,903	\$ 529,567	\$ 511,386	\$ 35,084
LIABILITIES				
Due to other governments	\$ 16,903	\$ 529,567	\$ 511,386	\$ 35,084

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	<u>Balance</u> <u>July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2004</u>
MOTOR VEHICLE STATE LIENS				
ASSETS				
Cash and cash equivalents	\$ 4,472	\$ 41,010	\$ 41,410	\$ 4,072
LIABILITIES				
Due to other governments	\$ 4,472	\$ 41,010	\$ 41,410	\$ 4,072
FILT, MOBILE HOME, TRAVEL TRAILER				
ASSETS				
Cash and cash equivalents	\$ 47,513	\$ 291,704	\$ 270,904	\$ 68,313
LIABILITIES				
Due to other governments	\$ 47,513	\$ 291,704	\$ 270,904	\$ 68,313
NEW VEHICLE WARRANTY				
ASSETS				
Cash and cash equivalents	\$ -	\$ 473,074	\$ 458,094	\$ 14,980
LIABILITIES				
Due to other governments	\$ -	\$ 473,074	\$ 458,094	\$ 14,980
FILT, LIGHT VEHICLE, MOTORCYCLE				
ASSETS				
Cash and cash equivalents	\$ 376,349	\$ 4,418,263	\$ 4,391,114	\$ 403,498
LIABILITIES				
Due to other governments	\$ 376,349	\$ 4,418,263	\$ 4,391,114	\$ 403,498
FILT, BOATS, SNOWMOBILES, OHV				
ASSETS				
Cash and cash equivalents	\$ 22,857	\$ 318,757	\$ 294,174	\$ 47,440
LIABILITIES				
Due to other governments	\$ 22,857	\$ 318,757	\$ 294,174	\$ 47,440
HIGHWAY GVW				
ASSETS				
Cash and cash equivalents	\$ 25,232	\$ 610,315	\$ 605,950	\$ 29,597
LIABILITIES				
Due to other governments	\$ 25,232	\$ 610,315	\$ 605,950	\$ 29,597
MCO REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 53,111	\$ 484,016	\$ 483,114	\$ 54,013
LIABILITIES				
Due to other governments	\$ 53,111	\$ 484,016	\$ 483,114	\$ 54,013

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	<u>Balance</u> <u>July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2004</u>
BOAT REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 2,671	\$ 16,503	\$ 16,535	\$ 2,639
LIABILITIES				
Due to other governments	\$ 2,671	\$ 16,503	\$ 16,535	\$ 2,639
OPEN LAND				
ASSETS				
Cash and cash equivalents	\$ 1,175	\$ 64,690	\$ 59,250	\$ 6,615
LIABILITIES				
Due to other governments	\$ 1,175	\$ 64,690	\$ 59,250	\$ 6,615
MOTOR VEHICLE PARKS				
ASSETS				
Cash and cash equivalents	\$ -	\$ 162,956	\$ 134,704	\$ 28,252
LIABILITIES				
Due to other governments	\$ -	\$ 162,956	\$ 134,704	\$ 28,252
VET FEE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 30,888	\$ 26,071	\$ 4,817
LIABILITIES				
Due to other governments	\$ -	\$ 30,888	\$ 26,071	\$ 4,817
COLLEGIATE PLATE FEE				
ASSETS				
Cash and cash equivalents	\$ 4,290	\$ 62,480	\$ 60,150	\$ 6,620
LIABILITIES				
Due to other governments	\$ 4,290	\$ 62,480	\$ 60,150	\$ 6,620
MOTORCYCLE SAFETY REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 1,525	\$ 20,425	\$ 20,135	\$ 1,815
LIABILITIES				
Due to other governments	\$ 1,525	\$ 20,425	\$ 20,135	\$ 1,815
ATV DECAL				
ASSETS				
Cash and cash equivalents	\$ -	\$ 30	\$ 15	\$ 15
LIABILITIES				
Due to other governments	\$ -	\$ 30	\$ 15	\$ 15

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
LATE REGISTRATION FEE				
ASSETS				
Cash and cash equivalents	\$ 1,030	\$ 12,845	\$ 13,085	\$ 790
LIABILITIES				
Due to other governments	\$ 1,030	\$ 12,845	\$ 13,085	\$ 790
DISABLED VET REGISTRATION				
ASSETS				
Cash and cash equivalents	\$ 30	\$ 870	\$ 155	\$ 745
LIABILITIES				
Due to other governments	\$ 30	\$ 870	\$ 155	\$ 745
ORGAN DONOR AWARENESS				
ASSETS				
Cash and cash equivalents	\$ 53	\$ 448	\$ 472	\$ 29
LIABILITIES				
Due to other governments	\$ 53	\$ 448	\$ 472	\$ 29
BRAIN DONOR				
ASSETS				
Cash and cash equivalents	\$ -	\$ 124	\$ 100	\$ 24
LIABILITIES				
Due to other governments	\$ -	\$ 124	\$ 100	\$ 24
JP FINES & FORFEITURES 50%				
ASSETS				
Cash and cash equivalents	\$ 21,498	\$ 294,608	\$ 298,051	\$ 18,055
LIABILITIES				
Due to other governments	\$ 21,498	\$ 294,608	\$ 298,051	\$ 18,055
JUSTICE - DRIVERS LICENSE				
ASSETS				
Cash and cash equivalents	\$ 725	\$ 6,400	\$ 6,000	\$ 1,125
LIABILITIES				
Due to other governments	\$ 725	\$ 6,400	\$ 6,000	\$ 1,125
COURT INFORMATION TECHNOLOGY				
ASSETS				
Cash and cash equivalents	\$ 6,271	\$ 124,138	\$ 118,939	\$ 11,470
LIABILITIES				
Due to other governments	\$ 6,271	\$ 124,138	\$ 118,939	\$ 11,470

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	<u>Balance</u> <u>July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2004</u>
CLERK OF COURT FEES				
ASSETS				
Cash and cash equivalents	\$ 18,668	\$ 310,796	\$ 299,747	\$ 29,717
LIABILITIES				
Due to other governments	\$ 18,668	\$ 310,796	\$ 299,747	\$ 29,717
PETITION FOR ADOPTION				
ASSETS				
Cash and cash equivalents	\$ 375	\$ 375	\$ 750	\$ -
LIABILITIES				
Due to other governments	\$ 375	\$ 375	\$ 750	\$ -
ACTIONS OR PROCEEDINGS				
ASSETS				
Cash and cash equivalents	\$ 5,424	\$ 6,234	\$ 11,658	\$ -
LIABILITIES				
Due to other governments	\$ 5,424	\$ 6,234	\$ 11,658	\$ -
DISSOLUTION OF MARRIAGE				
ASSETS				
Cash and cash equivalents	\$ 6,622	\$ 5,390	\$ 12,012	\$ -
LIABILITIES				
Due to other governments	\$ 6,622	\$ 5,390	\$ 12,012	\$ -
LEGAL SEPARATION, PETITION				
ASSETS				
Cash and cash equivalents	\$ 144	\$ 288	\$ 432	\$ -
LIABILITIES				
Due to other governments	\$ 144	\$ 288	\$ 432	\$ -
FINES				
ASSETS				
Cash and cash equivalents	\$ 6,289	\$ 55,056	\$ 57,658	\$ 3,687
LIABILITIES				
Due to other governments	\$ 6,289	\$ 55,056	\$ 57,658	\$ 3,687
LAW ENFORCEMENT ACT				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,750	\$ 1,610	\$ 140
LIABILITIES				
Due to other governments	\$ -	\$ 1,750	\$ 1,610	\$ 140

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
PAROLE / PROBATION FEES				
ASSETS				
Cash and cash equivalents	\$ 3,438	\$ 52,422	\$ 51,688	\$ 4,172
LIABILITIES				
Due to other governments	\$ 3,438	\$ 52,422	\$ 51,688	\$ 4,172
BOUNTY LIVESTOCK				
ASSETS				
Taxes and assessments receivable	\$ 11	\$ -	\$ -	\$ 11
LIABILITIES				
Due to other governments	\$ 11	\$ -	\$ -	\$ 11
HORSE MULES PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 715	\$ 715	\$ -
Taxes and assessments receivable	2,588	-	538	2,050
Total assets	<u>\$ 2,588</u>	<u>\$ 715</u>	<u>\$ 1,253</u>	<u>\$ 2,050</u>
LIABILITIES				
Due to other governments	<u>\$ 2,588</u>	<u>\$ 176</u>	<u>\$ 714</u>	<u>\$ 2,050</u>
CATTLE PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 532	\$ 532	\$ -
Taxes and assessments receivable	2,677	-	407	2,270
Total assets	<u>\$ 2,677</u>	<u>\$ 532</u>	<u>\$ 939</u>	<u>\$ 2,270</u>
LIABILITIES				
Due to other governments	<u>\$ 2,677</u>	<u>\$ 124</u>	<u>\$ 531</u>	<u>\$ 2,270</u>
SHEEP/GOAT PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 8	\$ 8	\$ -
Taxes and assessments receivable	51	-	7	44
Total assets	<u>\$ 51</u>	<u>\$ 8</u>	<u>\$ 15</u>	<u>\$ 44</u>
LIABILITIES				
Due to other governments	<u>\$ 51</u>	<u>\$ 2</u>	<u>\$ 9</u>	<u>\$ 44</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
SWINE PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 5	\$ 5	\$ -
Taxes and assessments receivable	<u>5</u>	<u>-</u>	<u>3</u>	<u>2</u>
Total assets	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 8</u>	<u>\$ 2</u>
LIABILITIES				
Due to other governments	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ 5</u>	<u>\$ 2</u>
POULTRY PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 4	\$ 4	\$ -
Taxes and assessments receivable	<u>4</u>	<u>-</u>	<u>3</u>	<u>1</u>
Total assets	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 7</u>	<u>\$ 1</u>
LIABILITIES				
Due to other governments	<u>\$ 4</u>	<u>\$ 1</u>	<u>\$ 4</u>	<u>\$ 1</u>
BISON/LLAMAS/EXOTIC PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 307	\$ 307	\$ -
Taxes and assessments receivable	<u>295</u>	<u>-</u>	<u>250</u>	<u>45</u>
Total assets	<u>\$ 295</u>	<u>\$ 307</u>	<u>\$ 557</u>	<u>\$ 45</u>
LIABILITIES				
Due to other governments	<u>\$ 295</u>	<u>\$ 57</u>	<u>\$ 307</u>	<u>\$ 45</u>
BUFFALO PER CAPITA				
ASSETS				
Taxes and assessments receivable	<u>\$ 163</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163</u>
LIABILITIES				
Due to other governments	<u>\$ 163</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163</u>
ELK, DEER PER CAPITA				
ASSETS				
Cash and cash equivalents	\$ -	\$ 13,119	\$ -	\$ 13,119
Taxes and assessments receivable	<u>11,136</u>	<u>-</u>	<u>10,680</u>	<u>456</u>
Total assets	<u>\$ 11,136</u>	<u>\$ 13,119</u>	<u>\$ 10,680</u>	<u>\$ 13,575</u>
LIABILITIES				
Due to other governments	<u>\$ 11,136</u>	<u>\$ 2,439</u>	<u>\$ -</u>	<u>\$ 13,575</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
UNIVERSITY MILL				
ASSETS				
Cash and cash equivalents	\$ 18,260	\$ 613,434	\$ 631,694	\$ -
Taxes and assessments receivable	143,071	894,873	818,301	219,643
Total assets	<u>\$ 161,331</u>	<u>\$ 1,508,307</u>	<u>\$ 1,449,995</u>	<u>\$ 219,643</u>
LIABILITIES				
Short-term payables	\$ 36	\$ 183	\$ 216	\$ 3
Due to other funds	-	34,803	-	34,803
Due to other governments	161,295	616,759	593,217	184,837
Total liabilities	<u>\$ 161,331</u>	<u>\$ 651,745</u>	<u>\$ 593,433</u>	<u>\$ 219,643</u>
UNIVERSITY MILL - NON LEVY				
ASSETS				
Cash and cash equivalents	\$ 189	\$ 14,922	\$ 15,099	\$ 12
Taxes and assessments receivable	-	-	9,993	(9,993)
Total assets	<u>\$ 189</u>	<u>\$ 14,922</u>	<u>\$ 25,092</u>	<u>\$ (9,981)</u>
LIABILITIES				
Due to other governments	<u>\$ 189</u>	<u>\$ 4,766</u>	<u>\$ 14,936</u>	<u>\$ (9,981)</u>
TAX INCREMENT DISTRICT UNIVERSITY				
ASSETS				
Cash and cash equivalents	\$ -	\$ 90,390	\$ 89,805	\$ 585
Taxes and assessments receivable	5,163	50,050	55,144	69
Total assets	<u>\$ 5,163</u>	<u>\$ 140,440</u>	<u>\$ 144,949</u>	<u>\$ 654</u>
LIABILITIES				
Due to other funds	\$ 17,140	\$ -	\$ 17,140	\$ -
Due to other governments	(11,977)	85,301	72,670	654
Total liabilities	<u>\$ 5,163</u>	<u>\$ 85,301</u>	<u>\$ 89,810</u>	<u>\$ 654</u>
STATE PERM & DEF - ELEMENTARY				
ASSETS				
Taxes and assessments receivable	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>
LIABILITIES				
Due to other governments	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>
STATE PERM & DEF - HIGH SCHOOL				
ASSETS				
Taxes and assessments receivable	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>
LIABILITIES				
Due to other governments	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
STATE EQUALIZATION AID AV TAX				
ASSETS				
Cash and cash equivalents	\$ 121,736	\$ 5,495,386	\$ 5,617,122	\$ -
Taxes and assessments receivable	695,834	5,921,207	5,636,670	980,371
Total assets	<u>\$ 817,570</u>	<u>\$ 11,416,593</u>	<u>\$ 11,253,792</u>	<u>\$ 980,371</u>
LIABILITIES				
Short-term payables	\$ -	\$ 22	\$ 22	\$ -
Due to other funds	-	228,534	-	228,534
Due to other governments	817,570	5,294,625	5,360,358	751,837
Total liabilities	<u>\$ 817,570</u>	<u>\$ 5,523,181</u>	<u>\$ 5,360,380</u>	<u>\$ 980,371</u>
STATE EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 1,258	\$ 101,559	\$ 102,817	\$ -
Taxes and assessments receivable	83,587	1,091	69,191	15,487
Total assets	<u>\$ 84,845</u>	<u>\$ 102,650</u>	<u>\$ 172,008</u>	<u>\$ 15,487</u>
LIABILITIES				
Due to other funds	\$ -	\$ 251	\$ -	\$ 251
Due to other governments	84,845	32,117	101,726	15,236
Total liabilities	<u>\$ 84,845</u>	<u>\$ 32,368</u>	<u>\$ 101,726</u>	<u>\$ 15,487</u>
ELEMENTARY EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 16,198	\$ 3,686,400	\$ 3,702,598	\$ -
Taxes and assessments receivable	623,062	3,739,980	3,490,401	872,641
Total assets	<u>\$ 639,260</u>	<u>\$ 7,426,380</u>	<u>\$ 7,192,999</u>	<u>\$ 872,641</u>
LIABILITIES				
Due to other funds	\$ -	\$ 62,760	\$ -	\$ 62,760
Due to other governments	639,260	3,661,388	3,490,767	809,881
Total liabilities	<u>\$ 639,260</u>	<u>\$ 3,724,148</u>	<u>\$ 3,490,767</u>	<u>\$ 872,641</u>
ELEMENTARY EQUALIZATION NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 243	\$ 97,257	\$ 97,365	\$ 135
Taxes and assessments receivable	22,708	900	57,099	(33,491)
Total assets	<u>\$ 22,951</u>	<u>\$ 98,157</u>	<u>\$ 154,464</u>	<u>\$ (33,356)</u>
LIABILITIES				
Due to other governments	\$ 22,951	\$ 40,158	\$ 96,465	\$ (33,356)

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
HIGH SCHOOL EQUALIZATION AV TAX				
ASSETS				
Cash and cash equivalents	\$ 10,798	\$ 2,469,393	\$ 2,480,191	\$ -
Taxes and assessments receivable	430,195	3,256,664	3,100,195	586,664
Total assets	<u>\$ 440,993</u>	<u>\$ 5,726,057</u>	<u>\$ 5,580,386</u>	<u>\$ 586,664</u>
LIABILITIES				
Due to other funds	\$ -	\$ 41,810	\$ -	\$ 41,810
Due to other governments	440,993	2,442,831	2,338,970	544,854
Total liabilities	<u>\$ 440,993</u>	<u>\$ 2,484,641</u>	<u>\$ 2,338,970</u>	<u>\$ 586,664</u>
HIGH SCHOOL EQUALIZATION - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 162	\$ 62,320	\$ 62,391	\$ 91
Taxes and assessments receivable	-	600	38,055	(37,455)
Total assets	<u>\$ 162</u>	<u>\$ 62,920</u>	<u>\$ 100,446</u>	<u>\$ (37,364)</u>
LIABILITIES				
Due to other governments	<u>\$ 162</u>	<u>\$ 24,265</u>	<u>\$ 61,791</u>	<u>\$ (37,364)</u>
VO-TECH MILLAGE AV TAX				
ASSETS				
Cash and cash equivalents	\$ 4,564	\$ 179,309	\$ 183,873	\$ -
Taxes and assessments receivable	29,462	222,045	226,175	25,332
Total assets	<u>\$ 34,026</u>	<u>\$ 401,354</u>	<u>\$ 410,048</u>	<u>\$ 25,332</u>
LIABILITIES				
Due to other funds	\$ -	\$ 2,837	\$ -	\$ 2,837
Due to other governments	34,026	162,713	174,244	22,495
Total liabilities	<u>\$ 34,026</u>	<u>\$ 165,550</u>	<u>\$ 174,244</u>	<u>\$ 25,332</u>
VO-TECH - NON-LEVY				
ASSETS				
Cash and cash equivalents	\$ 48	\$ 3,830	\$ 3,875	\$ 3
Taxes and assessments receivable	-	41	2,595	(2,554)
Total assets	<u>\$ 48</u>	<u>\$ 3,871</u>	<u>\$ 6,470</u>	<u>\$ (2,551)</u>
LIABILITIES				
Due to other governments	<u>\$ 48</u>	<u>\$ 1,236</u>	<u>\$ 3,835</u>	<u>\$ (2,551)</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
STATE PUBLIC ASSISTANCE				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,265	\$ 2,012	\$ 253
LIABILITIES				
Due to other governments	\$ -	\$ 2,265	\$ 2,012	\$ 253
FOREST FIRE				
ASSETS				
Cash and cash equivalents	\$ 64	\$ 15,953	\$ 15,967	\$ 50
Taxes and assessments receivable	1,401	15,897	15,842	1,456
Total assets	<u>\$ 1,465</u>	<u>\$ 31,850</u>	<u>\$ 31,809</u>	<u>\$ 1,506</u>
LIABILITIES				
Due to other governments	<u>\$ 1,465</u>	<u>\$ 16,008</u>	<u>\$ 15,967</u>	<u>\$ 1,506</u>
SCHOOL DISTRICT #1				
ASSETS				
Cash and cash equivalents	\$ 1,329,976	\$ 36,229,038	\$ 37,390,152	\$ 168,862
Taxes and assessments receivable	2,728,412	25,787,229	24,729,078	3,786,563
Total assets	<u>\$ 4,058,388</u>	<u>\$ 62,016,267</u>	<u>\$ 62,119,230</u>	<u>\$ 3,955,425</u>
LIABILITIES				
Due to other governments	<u>\$ 4,058,388</u>	<u>\$ 36,776,790</u>	<u>\$ 36,879,753</u>	<u>\$ 3,955,425</u>
SCHOOL DISTRICT #3				
ASSETS				
Cash and cash equivalents	\$ 2,473	\$ 4,648,906	\$ 4,564,626	\$ 86,753
Taxes and assessments receivable	79,215	1,050,995	968,227	161,983
Total assets	<u>\$ 81,688</u>	<u>\$ 5,699,901</u>	<u>\$ 5,532,853</u>	<u>\$ 248,736</u>
LIABILITIES				
Due to other governments	<u>\$ 81,688</u>	<u>\$ 4,721,293</u>	<u>\$ 4,554,245</u>	<u>\$ 248,736</u>
SCHOOL DISTRICT #5				
ASSETS				
Cash and cash equivalents	\$ 14,439	\$ 3,561,268	\$ 3,487,841	\$ 87,866
Taxes and assessments receivable	77,889	681,514	675,044	84,359
Total assets	<u>\$ 92,328</u>	<u>\$ 4,242,782</u>	<u>\$ 4,162,885</u>	<u>\$ 172,225</u>
LIABILITIES				
Due to other governments	<u>\$ 92,328</u>	<u>\$ 3,569,358</u>	<u>\$ 3,489,461</u>	<u>\$ 172,225</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
SCHOOL DISTRICT #29				
ASSETS				
Cash and cash equivalents	\$ 34,958	\$ 3,922,395	\$ 3,908,429	\$ 48,924
Taxes and assessments receivable	416,060	4,175,386	4,006,956	584,490
Total assets	<u>\$ 451,018</u>	<u>\$ 8,097,781</u>	<u>\$ 7,915,385</u>	<u>\$ 633,414</u>
LIABILITIES				
Due to other governments	<u>\$ 451,018</u>	<u>\$ 4,056,740</u>	<u>\$ 3,874,344</u>	<u>\$ 633,414</u>
SCHOOL DISTRICT #55				
ASSETS				
Cash and cash equivalents	\$ 91,809	\$ 4,462,597	\$ 4,448,598	\$ 105,808
Taxes and assessments receivable	95,222	783,403	781,629	96,996
Total assets	<u>\$ 187,031</u>	<u>\$ 5,246,000</u>	<u>\$ 5,230,227</u>	<u>\$ 202,804</u>
LIABILITIES				
Due to other governments	<u>\$ 187,031</u>	<u>\$ 4,466,111</u>	<u>\$ 4,450,338</u>	<u>\$ 202,804</u>
SCHOOL DISTRICT #74				
ASSETS				
Cash and cash equivalents	\$ 29,531	\$ 1,662,264	\$ 1,657,183	\$ 34,612
Taxes and assessments receivable	76,728	494,661	476,918	94,471
Total assets	<u>\$ 106,259</u>	<u>\$ 2,156,925</u>	<u>\$ 2,134,101</u>	<u>\$ 129,083</u>
LIABILITIES				
Due to other governments	<u>\$ 106,259</u>	<u>\$ 1,674,244</u>	<u>\$ 1,651,420</u>	<u>\$ 129,083</u>
SCHOOL DISTRICT #85				
ASSETS				
Cash and cash equivalents	\$ 911	\$ 1,273,616	\$ 1,252,538	\$ 21,989
Taxes and assessments receivable	33,451	304,918	300,306	38,063
Total assets	<u>\$ 34,362</u>	<u>\$ 1,578,534</u>	<u>\$ 1,552,844</u>	<u>\$ 60,052</u>
LIABILITIES				
Due to other governments	<u>\$ 34,362</u>	<u>\$ 1,276,204</u>	<u>\$ 1,250,514</u>	<u>\$ 60,052</u>
SCHOOL DISTRICT #95				
ASSETS				
Cash and cash equivalents	\$ 343	\$ 133,037	\$ 131,397	\$ 1,983
Taxes and assessments receivable	6,198	80,323	79,928	6,593
Total assets	<u>\$ 6,541</u>	<u>\$ 213,360</u>	<u>\$ 211,325</u>	<u>\$ 8,576</u>
LIABILITIES				
Due to other governments	<u>\$ 6,541</u>	<u>\$ 133,564</u>	<u>\$ 131,529</u>	<u>\$ 8,576</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
HIGH SCHOOL TRANSPORTATION				
ASSETS				
Cash and cash equivalents	\$ 26,254	\$ 849,608	\$ 855,848	\$ 20,014
Taxes and assessments receivable	95,056	847,666	825,354	117,368
Total assets	<u>\$ 121,310</u>	<u>\$ 1,697,274</u>	<u>\$ 1,681,202</u>	<u>\$ 137,382</u>
LIABILITIES				
Due to other governments	<u>\$ 121,310</u>	<u>\$ 848,280</u>	<u>\$ 832,208</u>	<u>\$ 137,382</u>
HIGH SCHOOL RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 136,070	\$ 3,233,597	\$ 3,311,831	\$ 57,836
Taxes and assessments receivable	262,993	2,030,670	1,996,515	297,148
Total assets	<u>\$ 399,063</u>	<u>\$ 5,264,267</u>	<u>\$ 5,308,346</u>	<u>\$ 354,984</u>
LIABILITIES				
Due to other governments	<u>\$ 399,063</u>	<u>\$ 3,217,574</u>	<u>\$ 3,261,653</u>	<u>\$ 354,984</u>
ELEMENTARY RETIREMENT				
ASSETS				
Cash and cash equivalents	\$ 283,159	\$ 5,991,542	\$ 6,152,070	\$ 122,631
Taxes and assessments receivable	492,155	3,635,362	3,583,741	543,776
Total assets	<u>\$ 775,314</u>	<u>\$ 9,626,904</u>	<u>\$ 9,735,811</u>	<u>\$ 666,407</u>
LIABILITIES				
Due to other governments	<u>\$ 775,314</u>	<u>\$ 5,956,846</u>	<u>\$ 6,065,753</u>	<u>\$ 666,407</u>
PERMISSIVE MEDICAL LEVY GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ -	\$ 294,413	\$ 292,847	\$ 1,566
Taxes and assessments receivable	-	292,256	278,092	14,164
Total assets	<u>\$ -</u>	<u>\$ 586,669</u>	<u>\$ 570,939</u>	<u>\$ 15,730</u>
LIABILITIES				
Due to other governments	<u>\$ -</u>	<u>\$ 308,577</u>	<u>\$ 292,847</u>	<u>\$ 15,730</u>
CITY OF GREAT FALLS				
ASSETS				
Cash and cash equivalents	\$ 362,396	\$ 12,425,203	\$ 12,549,985	\$ 237,614
Taxes and assessments receivable	1,092,086	11,214,858	11,087,168	1,219,776
Total assets	<u>\$ 1,454,482</u>	<u>\$ 23,640,061</u>	<u>\$ 23,637,153</u>	<u>\$ 1,457,390</u>
LIABILITIES				
Due to other governments	<u>\$ 1,454,482</u>	<u>\$ 12,587,934</u>	<u>\$ 12,585,026</u>	<u>\$ 1,457,390</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
GREAT FALLS FIRE BALANCES				
ASSETS				
Cash and cash equivalents	\$ 978	\$ 164,496	\$ 165,474	\$ -
Taxes and assessments receivable	21,285	152,979	155,122	19,142
Total assets	<u>\$ 22,263</u>	<u>\$ 317,475</u>	<u>\$ 320,596</u>	<u>\$ 19,142</u>
LIABILITIES				
Short-term payables	\$ -	\$ 711	\$ 583	\$ 128
Due to other funds	-	1,978	-	1,978
Due to other governments	22,263	160,489	165,716	17,036
Total liabilities	<u>\$ 22,263</u>	<u>\$ 163,178</u>	<u>\$ 166,299</u>	<u>\$ 19,142</u>
TOWN OF BELT				
ASSETS				
Cash and cash equivalents	\$ 3,206	\$ 96,906	\$ 98,603	\$ 1,509
Taxes and assessments receivable	20,066	90,183	82,084	28,165
Total assets	<u>\$ 23,272</u>	<u>\$ 187,089</u>	<u>\$ 180,687</u>	<u>\$ 29,674</u>
LIABILITIES				
Due to other governments	<u>\$ 23,272</u>	<u>\$ 105,004</u>	<u>\$ 98,602</u>	<u>\$ 29,674</u>
TOWN OF CASCADE				
ASSETS				
Cash and cash equivalents	\$ 2,386	\$ 76,825	\$ 78,643	\$ 568
Taxes and assessments receivable	6,698	87,602	61,948	32,352
Total assets	<u>\$ 9,084</u>	<u>\$ 164,427</u>	<u>\$ 140,591</u>	<u>\$ 32,920</u>
LIABILITIES				
Due to other governments	<u>\$ 9,084</u>	<u>\$ 101,053</u>	<u>\$ 77,217</u>	<u>\$ 32,920</u>
TOWN OF NEIHART				
ASSETS				
Cash and cash equivalents	\$ 256	\$ 21,104	\$ 21,107	\$ 253
Taxes and assessments receivable	1,857	18,826	18,887	1,796
Total assets	<u>\$ 2,113</u>	<u>\$ 39,930</u>	<u>\$ 39,994</u>	<u>\$ 2,049</u>
LIABILITIES				
Due to other governments	<u>\$ 2,113</u>	<u>\$ 21,047</u>	<u>\$ 21,111</u>	<u>\$ 2,049</u>

(Continued)

CASCADE COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, concluded
AGENCY FUNDS
Year Ended June 30, 2004

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
REFUNDS				
ASSETS				
Cash and cash equivalents	\$ 1,316	\$ 27,772	\$ 24,393	\$ 4,695
Taxes and assessments receivable	44	29,490	30,485	(951)
Total assets	<u>\$ 1,360</u>	<u>\$ 57,262</u>	<u>\$ 54,878</u>	<u>\$ 3,744</u>
LIABILITIES				
Short-term payables	<u>\$ 1,360</u>	<u>\$ 57,624</u>	<u>\$ 55,240</u>	<u>\$ 3,744</u>
INTEREST INVESTMENT				
ASSETS				
Cash and cash equivalents	<u>\$ 2,514</u>	<u>\$ 382,190</u>	<u>\$ 384,704</u>	<u>\$ -</u>
LIABILITIES				
Short-term payables	<u>\$ 2,514</u>	<u>\$ 382,190</u>	<u>\$ 384,704</u>	<u>\$ -</u>
ENTITLEMENT LEVY CLEARING				
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,724,847	\$ 1,724,847	\$ -
Taxes and assessments receivable	186,032	1,512,126	1,468,451	229,707
Total assets	<u>\$ 186,032</u>	<u>\$ 3,236,973</u>	<u>\$ 3,193,298</u>	<u>\$ 229,707</u>
LIABILITIES				
Short-term payables	\$ 186,032	\$ 1,727,122	\$ 1,684,791	\$ 228,363
Due to other governments	-	8,383	7,039	1,344
Total liabilities	<u>\$ 186,032</u>	<u>\$ 1,735,505</u>	<u>\$ 1,691,830</u>	<u>\$ 229,707</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 4,543,313	\$ 133,723,001	\$ 135,029,161	\$ 3,237,153
Taxes and assessments receivable	8,333,182	73,683,962	70,999,113	11,018,031
Other receivables	91,773	38,104	-	129,877
Tax deed land	64,574	47,538	-	112,112
Total assets	<u>\$ 13,032,842</u>	<u>\$ 207,492,605</u>	<u>\$ 206,028,274</u>	<u>\$ 14,497,173</u>
LIABILITIES				
Short-term payables	\$ 1,195,101	\$ 21,666,905	\$ 21,434,148	\$ 1,427,858
Due to other funds	17,140	549,135	17,140	549,135
Due to other governments	11,820,601	113,726,463	113,026,884	12,520,180
	<u>\$ 13,032,842</u>	<u>\$ 135,942,503</u>	<u>\$ 134,478,172</u>	<u>\$ 14,497,173</u>

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)
JUNE 30, 2004 AND 2003

	2004	2003
Governmental funds capital assets:		
Land	\$ 176,120	\$ 176,120
Land easements	3,198,284	3,198,284
Buildings	20,253,787	19,419,727
Improvements other than buildings	120,575	120,575
Machinery and equipment	6,076,774	5,946,811
Infrastructure	19,388,473	19,176,213
Construction in progress	58,680	778,507
Total general fixed assets	\$49,272,693	\$ 48,816,237
Investments in governmental funds capital assets by source:		
General fund	\$ 5,423,818	\$ 15,831,828
Special revenue fund	43,721,528	22,939,768
Capital projects funds	74,946	9,992,240
Donations	52,401	52,401
Total investment in general fixed assets	\$49,272,693	\$ 48,816,237

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
JUNE 30, 2004

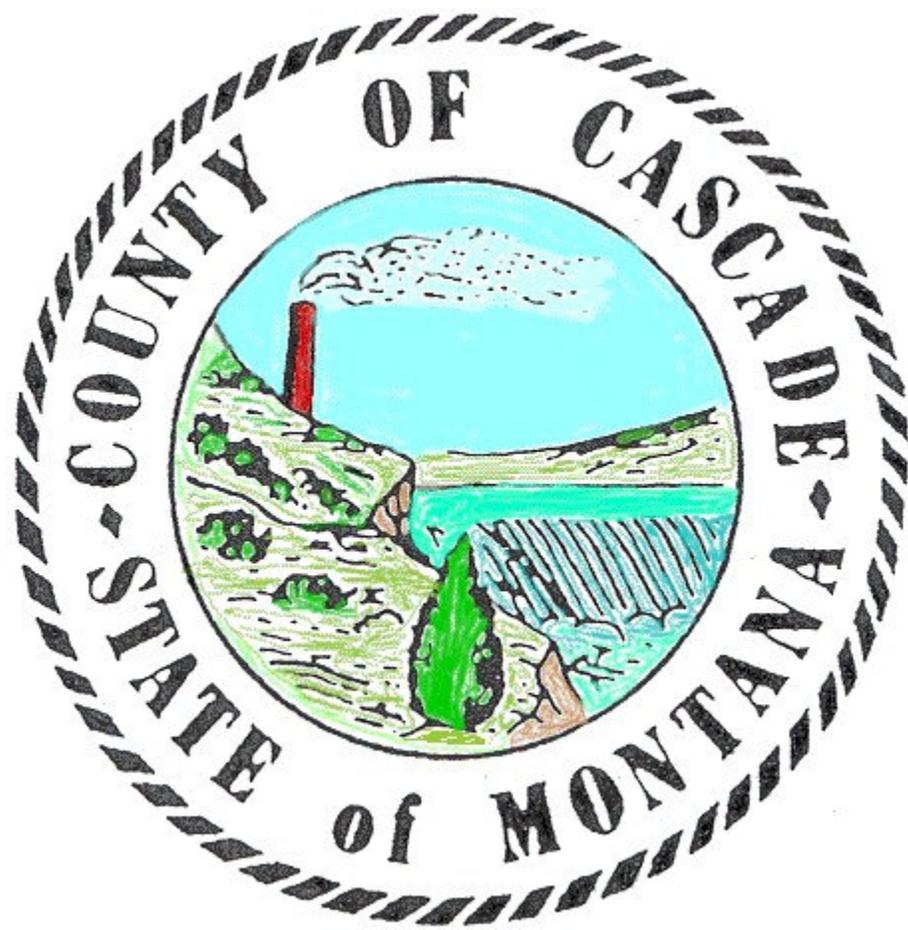
Function and Activity	Land	Land Easements	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
GENERAL GOVERNMENT								
Legislative and administrative services	\$ 92,500	\$ -	\$ 1,127,330	\$ 23,691	\$ 55,000	\$ -	\$ -	\$ 1,298,521
Judicial services	-	-	781,443	11,100	57,478	-	-	850,021
Financial	-	-	-	-	188,063	-	-	188,063
Records administration	-	-	-	-	218,128	-	-	218,128
Legal services	-	-	131,950	-	7,922	-	-	139,872
Facilities administration	-	-	88,849	-	13,230	-	-	102,079
Total general government	92,500	-	2,129,572	34,791	539,821	-	-	2,796,684
PUBLIC SAFETY								
Law enforcement services	37,120	-	15,930,218	65,564	1,001,104	-	-	17,034,006
Detention and correction services	-	-	1,610,481	-	93,473	-	-	1,703,954
Protective inspections	-	-	-	-	6,400	-	-	6,400
Other emergency medical services	-	-	-	-	28,843	-	-	28,843
Total public safety	37,120	-	17,540,699	65,564	1,129,820	-	-	18,773,203
PUBLIC WORKS								
Road	-	3,198,284	166,985	20,220	3,498,243	19,388,473	58,680	26,330,885
Solid waste services	-	-	-	-	35,159	-	-	35,159
Weed control	-	-	136,451	-	25,599	-	-	162,050
Total public works	-	3,198,284	303,436	20,220	3,559,001	19,388,473	58,680	26,528,094
PUBLIC HEALTH								
Public health services	-	-	-	-	125,950	-	-	125,950
Clinic services	-	-	-	-	21,229	-	-	21,229
Insect and pest control	26,500	-	168,869	-	382,670	-	-	578,039
Total public health	26,500	-	168,869	-	529,849	-	-	725,218
SOCIAL AND ECONOMIC SERVICES								
Aging services	20,000	-	111,211	-	284,005	-	-	415,216
Extension services	-	-	-	-	21,088	-	-	21,088
Total social and economic services	20,000	-	111,211	-	305,093	-	-	436,304
HOUSING AND COMMUNITY DEVELOPMENT								
Community development	-	-	-	-	6,100	-	-	6,100
CONSERVATION OF NATURAL RESOURCES								
Air quality control	-	-	-	-	7,090	-	-	7,090
Total general fixed assets	\$ 176,120	\$ 3,198,284	\$ 20,253,787	\$ 120,575	\$ 6,076,774	\$ 19,388,473	\$ 58,680	\$ 49,272,693

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

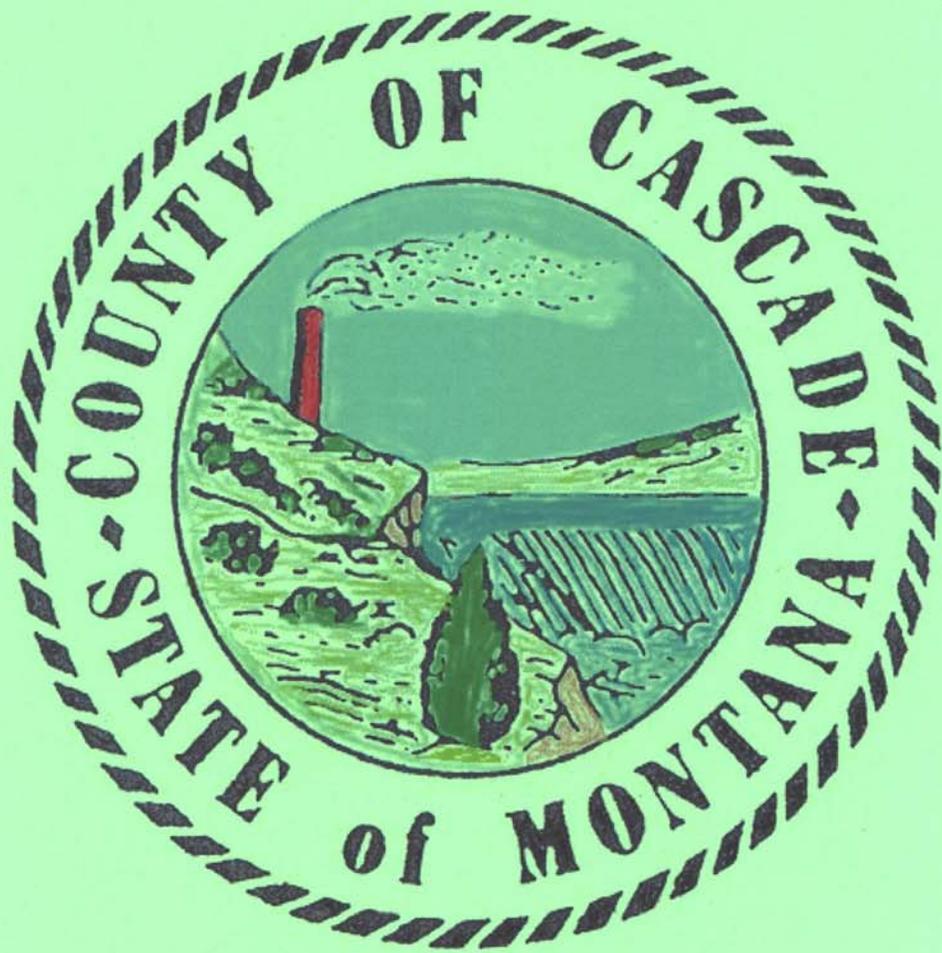
CASCADE COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (1)
FOR THE FISCAL YEAR ENDED JUNE 30, 2004

	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	July 1, 2003	Additions	Deductions	June 30, 2004
GENERAL GOVERNMENT				
Legislative and administrative services	\$ 2,040,678	\$ -	\$ 742,157	\$ 1,298,521
Judicial services	55,924	794,097	-	850,021
Financial	188,063	-	-	188,063
Elections	102,220	-	102,220	-
Records administration	123,128	95,000	-	218,128
Legal services	139,872	-	-	139,872
Facilities administration	85,813	16,266	-	102,079
Total general government	<u>2,735,698</u>	<u>905,363</u>	<u>844,377</u>	<u>2,796,684</u>
PUBLIC SAFETY				
Law enforcement services	16,983,034	91,642	40,670	17,034,006
Detention and correction services	1,703,954	-	-	1,703,954
Protective inspections	6,400	-	-	6,400
Other emergency medical services	23,695	5,148	-	28,843
Total public safety	<u>18,717,083</u>	<u>96,790</u>	<u>40,670</u>	<u>18,773,203</u>
PUBLIC WORKS				
Road	26,016,445	314,440	-	26,330,885
Solid waste services	35,159	-	-	35,159
Weed control	155,751	6,299	-	162,050
Total public works	<u>26,207,355</u>	<u>320,739</u>	<u>-</u>	<u>26,528,094</u>
PUBLIC HEALTH				
Public health services	125,950	-	-	125,950
Clinic services	21,229	-	-	21,229
Insect and pest control	563,823	46,109	31,893	578,039
Total public health	<u>711,002</u>	<u>46,109</u>	<u>31,893</u>	<u>725,218</u>
SOCIAL AND ECONOMIC SERVICES				
Aging services	410,821	10,995	6,600	415,216
Extension services	21,088	-	-	21,088
Total social and economic services	<u>431,909</u>	<u>10,995</u>	<u>6,600</u>	<u>436,304</u>
HOUSING AND COMMUNITY DEVELOPMENT				
Community development	6,100	-	-	6,100
CONSERVATION OF NATURAL RESOURCES				
Air quality control	7,090	-	-	7,090
Total general fixed assets	<u>\$ 48,816,237</u>	<u>\$ 1,379,996</u>	<u>\$ 923,540</u>	<u>\$ 49,272,693</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

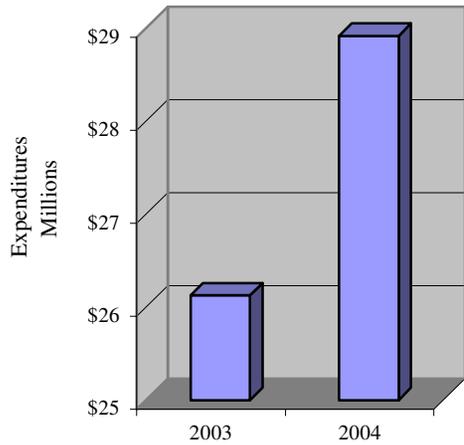


STATISTICAL
SECTION

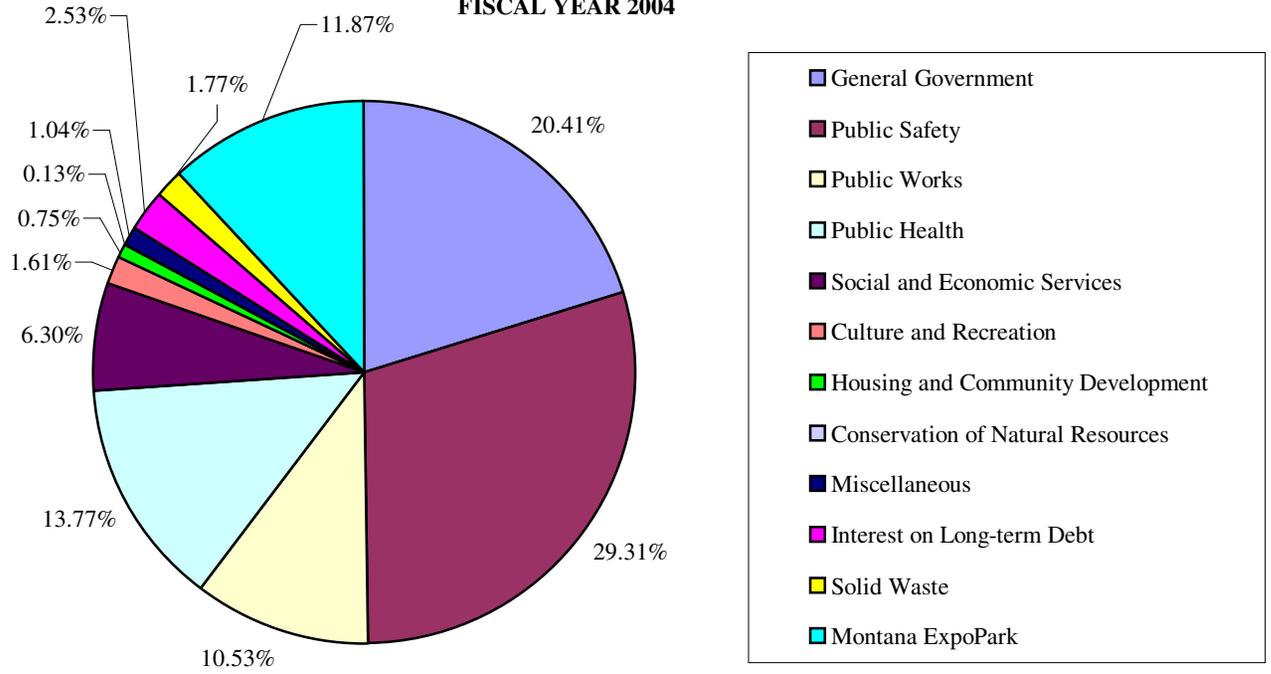


**CASCADE COUNTY, MONTANA
GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST TWO FISCAL YEARS**

**CASCADE COUNTY EXPENSES
FISCAL YEARS 2003 and 2004**



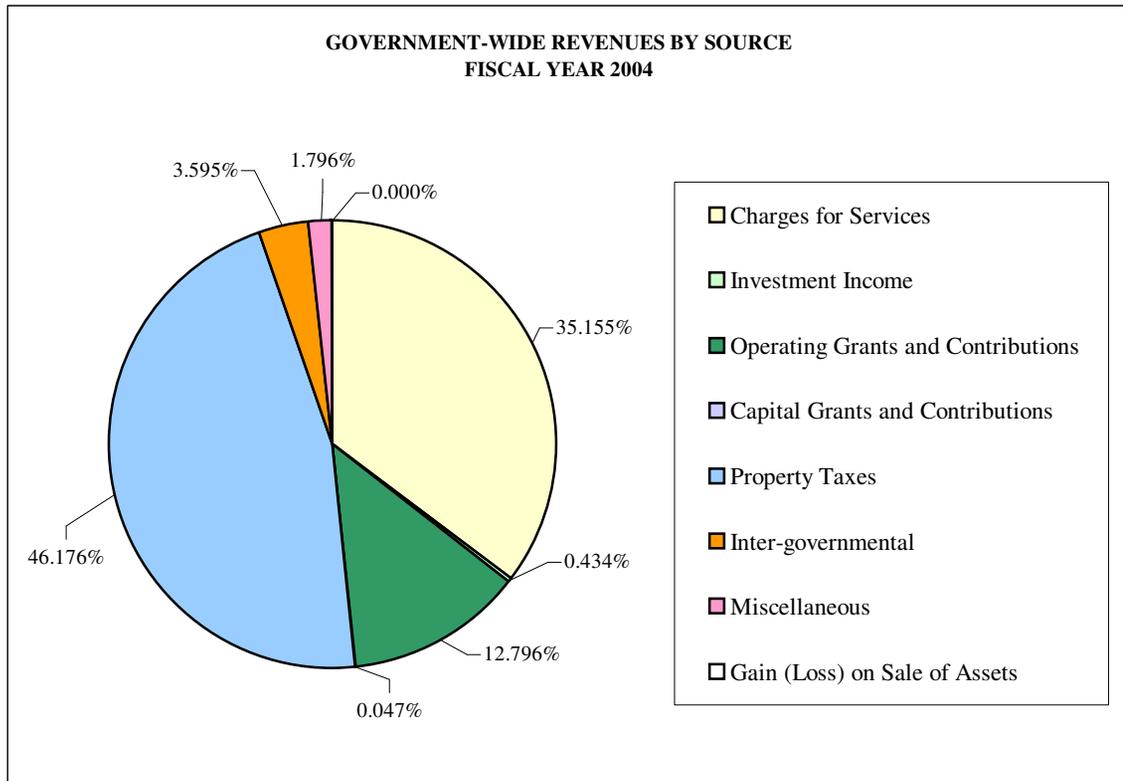
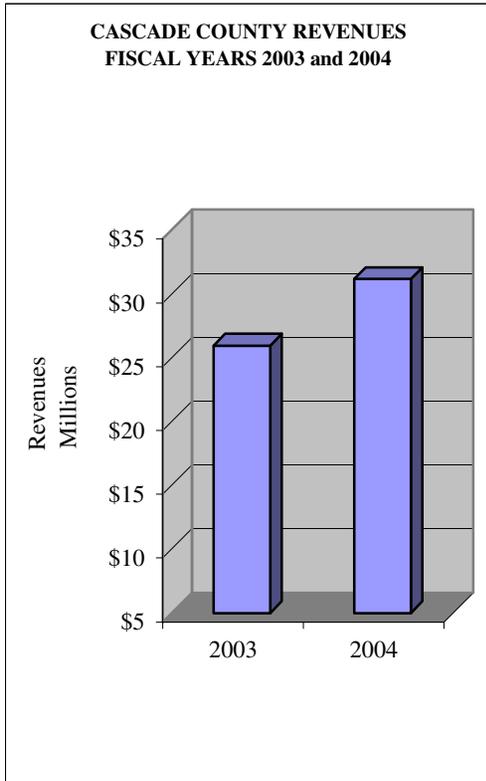
**GOVERNMENT-WIDE EXPENSES BY FUNCTION
FISCAL YEAR 2004**



Fiscal Year	General Government	Public Safety	Public Works	Public Health	Social and Economic Services	Culture and Recreation	Housing and Community Development	Conservation of Natural Resources	Miscellaneous	Interest on Long-term Debt	Solid Waste	Montana ExpoPark	Total
2003	\$ 5,829,730	\$ 8,263,448	\$ 2,660,177	\$ 3,718,394	\$ 1,851,928	\$ 554,713	\$ 133,284	\$ 41,889	\$ 491,234	\$ 774,017	\$ 541,975	\$ 1,264,564	\$ 26,125,353
2004	\$ 5,902,286	\$ 8,475,107	\$ 3,044,372	\$ 3,981,286	\$ 1,821,099	\$ 464,432	\$ 215,894	\$ 36,539	\$ 300,473	\$ 731,594	\$ 513,105	\$ 3,431,450	\$ 28,917,637

Source: Cascade County

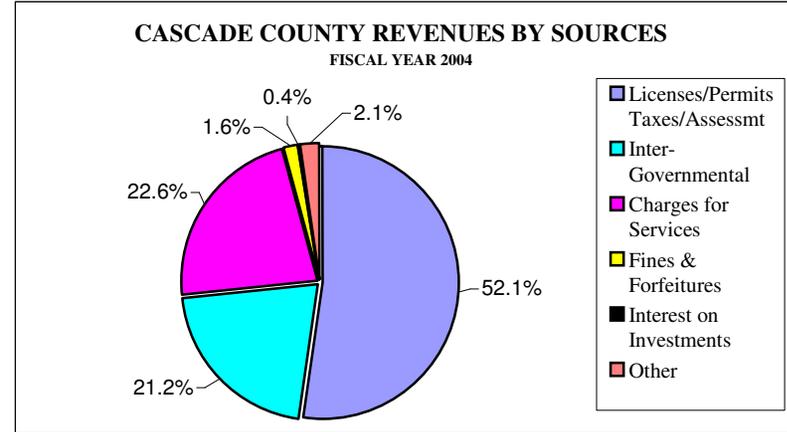
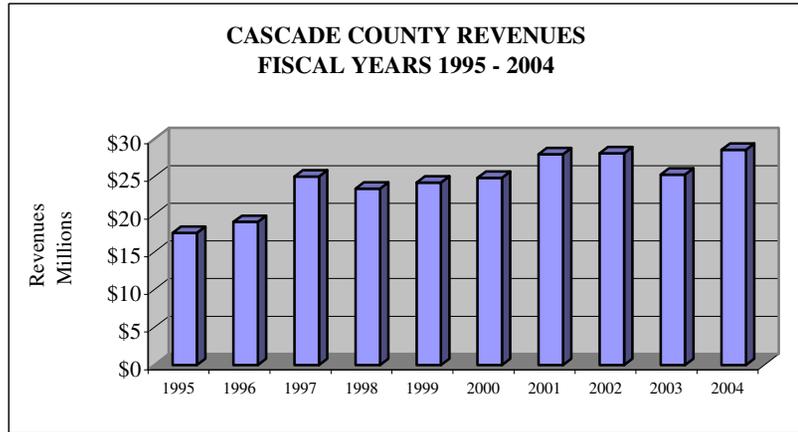
**CASCADE COUNTY, MONTANA
GOVERNMENT-WIDE REVENUES
LAST TWO FISCAL YEARS**



Fiscal Year	Charges for Services	Investment Income	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	Inter-governmental	Miscellaneous	Gain (Loss) on Sale of Assets	Total
2003	\$ 9,206,994	\$ 261,876	\$ 3,065,373	\$ 59,776	\$ 12,485,133	\$ 500,784	\$ 574,446	\$ (190,906)	\$ 25,963,476
2004	\$ 10,957,769	\$ 135,346	\$ 3,988,386	\$ 14,559	\$ 14,393,031	\$ 1,120,614	\$ 559,905	\$ -	\$ 31,169,610

Source: Cascade County

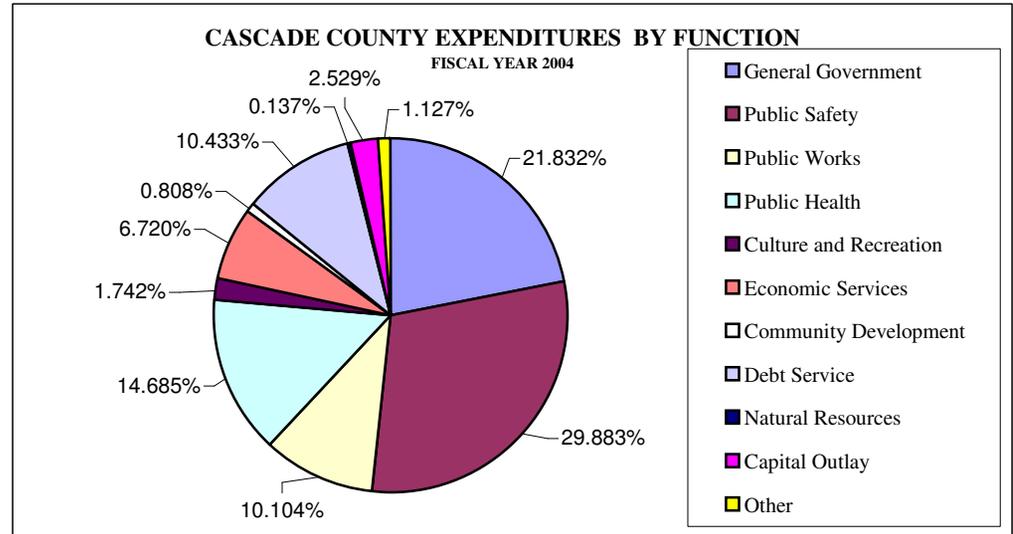
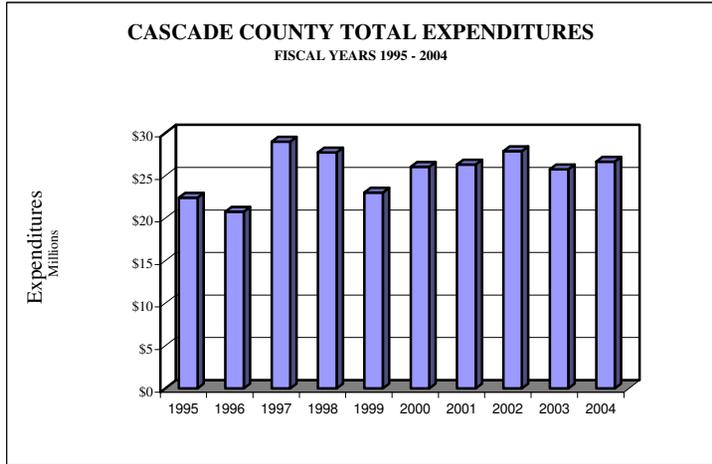
CASCADE COUNTY, MONTANA
GENERAL GOVERNMENTAL REVENUES BY SOURCE
 (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds)
 Last Ten Fiscal Years



Fiscal Year	Licenses/Permits Taxes/Assesmt	Inter-Governmental	Charges for Services	Fines & Forfeitures	Interest on Investments	Other	Total Revenues
1995	10,906,393	4,071,260	1,568,864	321,541	334,793	343,913	17,546,764
1996	11,172,227	4,908,526	1,644,296	423,026	567,960	278,836	18,994,871
1997	12,479,519	9,212,977	1,580,390	432,655	1,060,125	260,727	25,026,393
1998	13,092,358	5,437,632	3,205,292	446,230	899,646	327,184	23,408,342
1999	11,977,244	5,219,694	5,384,031	491,336	560,266	595,103	24,227,674
2000	12,450,128	5,153,175	5,328,151	474,079	840,835	615,419	24,861,787
2001	13,755,050	5,938,832	5,780,287	558,223	1,311,032	636,623	27,980,047
2002	13,170,620	6,748,415	6,245,166	553,977	718,010	678,872	28,115,060
2003	12,630,775	5,365,248	6,020,108	454,054	259,047	542,768	25,272,000
2004	14,892,186	6,059,213	6,443,671	445,686	120,352	609,344	28,570,452

Source: Cascade County

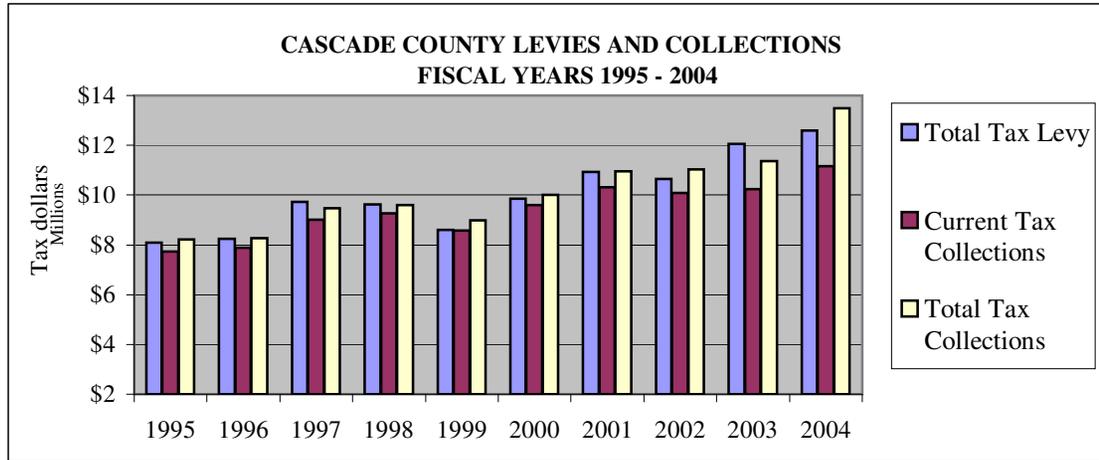
CASCADE COUNTY, MONTANA
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
 (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds)
 Last Ten Fiscal Years



Fiscal Year	General Government	Public Safety	Public Works	Public Health	Culture and Recreation	Economic Services	Community Development	Debt Service	Natural Resources	Capital Outlay	Other	Expenditures
1995	4,887,439	3,776,830	2,219,215	1,833,051	727,796	1,192,232	77,739	1,673,792	33,633	5,578,871	418,328	22,418,926
1996	4,642,264	3,918,807	2,338,042	2,115,210	834,077	1,145,703	78,054	1,524,162	31,632	3,732,114	433,823	20,793,888
1997	4,997,404	4,099,963	2,332,441	2,371,565	842,024	1,167,160	89,819	1,786,760	33,544	11,014,696	275,668	29,011,044
1998	4,822,262	5,955,357	2,413,524	2,697,636	882,453	1,225,708	114,792	3,164,786	31,114	6,146,690	301,398	27,755,720
1999	5,014,376	7,163,652	2,414,602	2,832,272	947,904	1,230,388	128,719	1,961,836	34,969	836,195	479,077	23,043,990
2000	5,242,316	8,003,515	2,509,416	2,894,306	950,182	1,366,670	115,799	2,151,807	32,311	2,446,106	340,370	26,052,798
2001	5,537,231	9,052,295	2,521,693	3,171,176	975,455	1,537,932	121,249	2,151,263	37,366	863,056	354,671	26,323,387
2002	6,354,606	9,176,714	2,549,108	3,292,700	1,020,226	1,778,894	135,926	1,911,227	33,740	1,249,597	384,836	27,887,574
2003	5,714,763	7,818,384	2,571,441	3,683,980	559,248	1,844,440	133,084	1,873,180	42,189	1,013,302	495,454	25,749,465
2004	5,819,366	7,965,283	2,693,303	3,914,142	464,395	1,791,179	215,353	2,780,821	36,449	673,982	300,511	26,654,784

Source: Cascade County

**CASCADE COUNTY, MONTANA
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**



Fiscal Year	Total Tax Levy	Current Tax Collections	Percentage of Levy Collected	Protests & Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy
1995	8,097,473	7,722,479	95.4%	496,594	8,219,073	101.5%
1996	8,245,126	7,880,077	95.6%	391,137	8,271,214	100.3%
1997	9,716,157	8,997,917	92.6%	470,627	9,468,544	97.5%
1998	9,614,330	9,256,946	96.3%	342,638	9,599,584	99.8%
1999 (1)	8,612,283	8,570,893	99.5%	414,631	8,985,524	104.3%
2000 (2)	9,847,458	9,610,748	97.6%	409,246	10,019,994	101.8%
2001	10,924,573	10,322,697	94.5%	645,186	10,967,883	100.4%
2002	10,636,367	10,077,067	94.7%	957,666	11,034,733	103.7%
2003	12,057,842	10,240,111	84.9%	1,136,756	11,376,867	94.4%
2004	12,590,680	11,168,265	88.7%	2,315,725	13,483,990	107.1%

Source: Cascade County

(1) \$506,657 in personal property taxes and mobile home assessment billings were delayed until after July 1, 1999 due to legislative changes. These normally would have been recorded in fiscal year 1999.

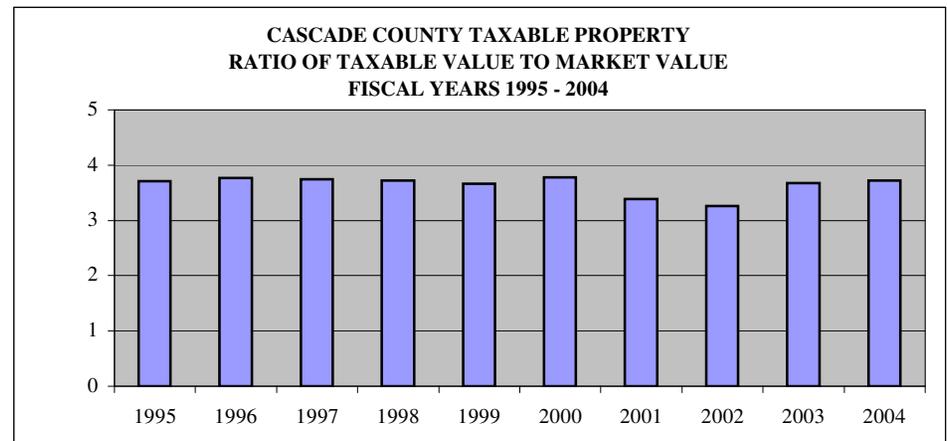
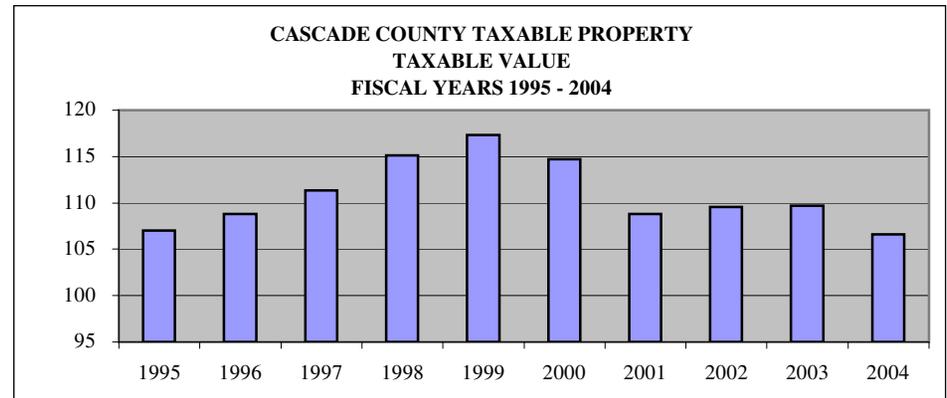
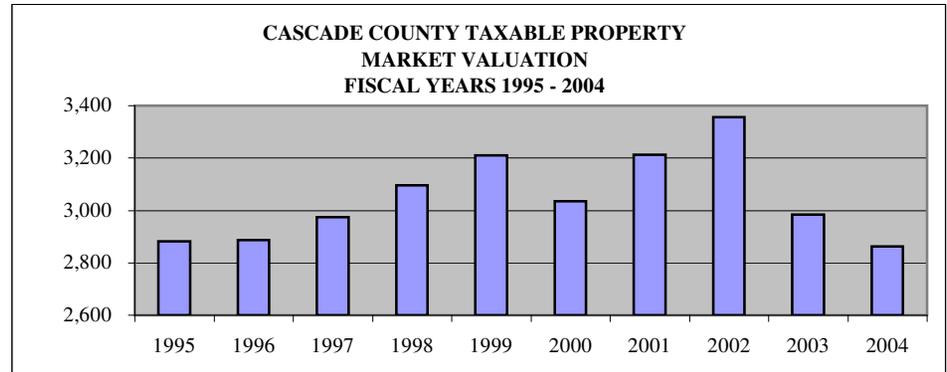
(2) \$318,373 in personal property taxes and mobile home assessment billings were delayed until after July 1, 2000 due to legislative changes. These normally would have been recorded in fiscal year 2000.

CASCADE COUNTY, MONTANA
ASSESSED AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

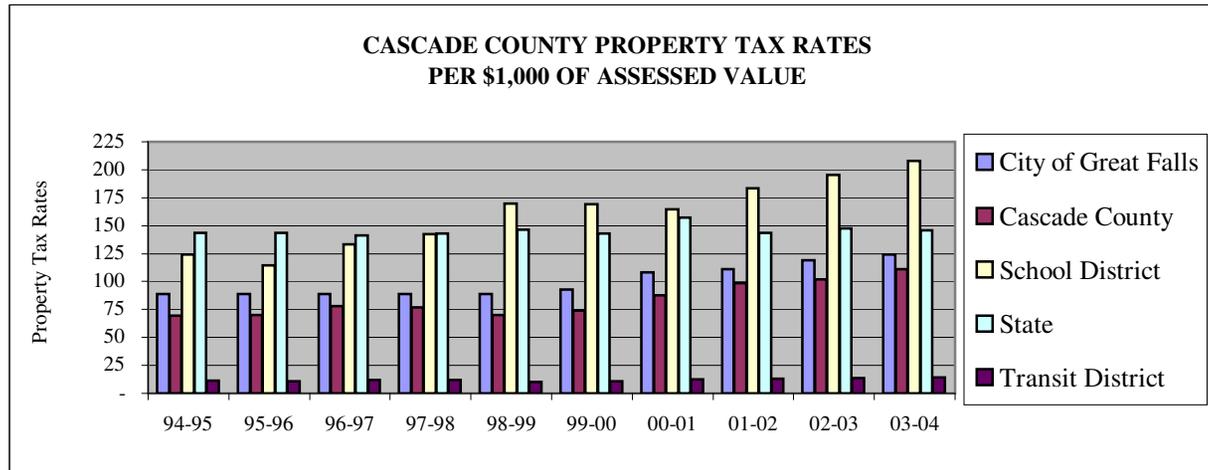
Fiscal Year	Total Market Valuation	Taxable Value	Ratio of Taxable Value to Market Value
1995	2,882,178,227	107,007,885	3.71
1996	2,887,095,630	108,810,523	3.77
1997	2,974,167,578	111,354,973	3.74
1998	3,096,993,720	115,128,434	3.72
1999	3,210,127,054	117,349,769	3.66
2000 (1)	3,034,085,555	114,696,261	3.78
2001	3,213,662,447	108,808,782	3.39
2002	3,357,029,079	109,534,532	3.26
2003	2,984,932,070	109,708,384	3.68
2004	2,862,482,886	106,589,694	3.72

Source: Cascade County Assessor

(1) The decline in valuations for 2000 is primarily due to statutory revisions in the method of assessment used in determining the value of certain types of property.



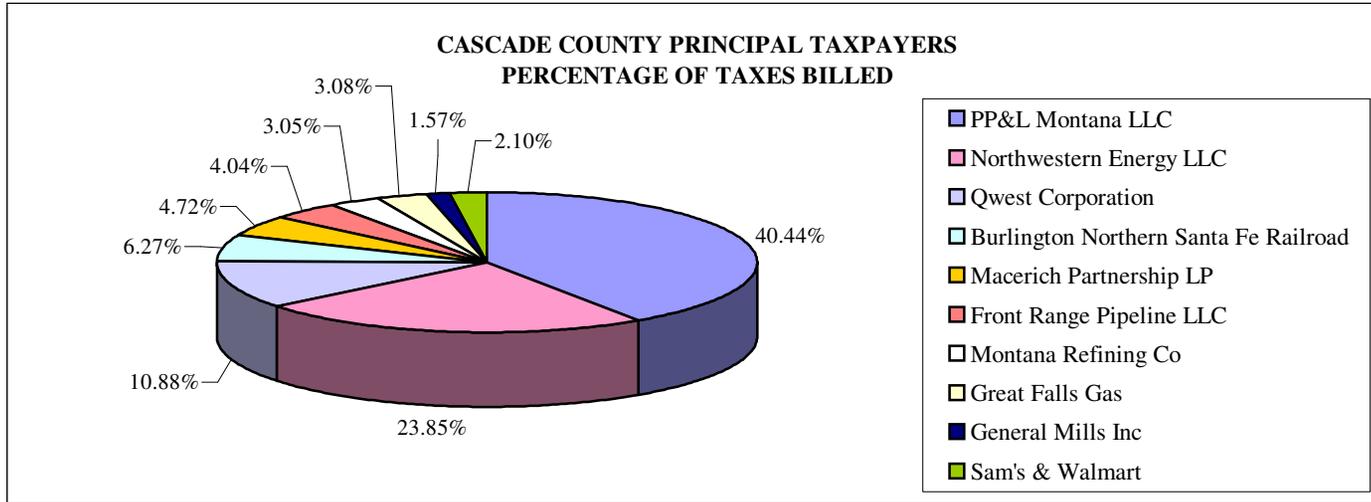
CASCADE COUNTY, MONTANA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(Per \$1,000 of Assessed Value)
Last Ten Fiscal Years



Fiscal Year	City of Great Falls	Cascade County	School District	State	Transit District	Total
94-95	88.83	69.68	124.37	143.44	11.28	437.60
95-96	88.83	70.05	114.58	143.33	11.07	427.86
96-97	88.79	77.80	133.06	141.12	11.79	452.56
97-98	88.79	76.80	142.46	143.00	12.20	463.25
98-99	88.79	69.99	170.02	146.33	10.25	485.38
99-00	92.77	74.27	169.13	142.93	10.97	490.07
00-01	108.12	87.44	164.81	157.10	12.68	530.15
01-02	111.32	98.55	183.54	143.82	13.31	550.54
02-03	119.00	101.73	195.25	147.46	13.76	577.20
03-04	124.33	111.22	208.17	145.60	14.07	603.39

Source: Cascade County Treasurer

**CASCADE COUNTY, MONTANA
PRINCIPAL TAXPAYERS
June 30, 2004**



Taxpayer	Business	2003/2004		Percentage of Total Taxable Value (1)
		Taxes Billed	Taxable Valuation	
1 PP&L Montana LLC	Electric Utility	\$ 4,553,254	\$ 9,259,499	8.69%
2 Northwestern Energy LLC	Electric Utility	3,021,024	5,459,762	5.12%
3 Qwest Corporation	Telephone	1,413,688	2,490,798	2.34%
4 Burlington Northern Santa Fe Railroad	Railroad	788,089	1,434,670	1.35%
5 Macerich Partnership LP	Retail Mall	675,643	1,081,389	1.01%
6 Front Range Pipeline LLC	Petroleum	467,514	924,929	0.87%
7 Montana Refining Co	Petroleum	433,618	698,172	0.66%
8 Great Falls Gas	Gas Utility	429,361	705,108	0.66%
9 General Mills Inc	Production	346,644	359,713	0.34%
10 Sam's & Walmart	Retail	300,803	480,847	0.45%
		<u>\$ 12,429,638</u>	<u>\$ 22,894,887</u>	<u>21.48%</u>
(1) Total Taxable Value		<u>\$ 106,589,694</u>		

Source: Cascade County Treasurer

CASCADE COUNTY, MONTANA
LIMITATION ON AMOUNT OF COUNTY INDEBTEDNESS
June 30, 2004

Total Assessed Value	\$ <u>2,862,482,886</u>
Debt Limit of 1.4% of assessed value	\$ 40,074,760
General Obligation Bonded Indebtedness	(11,750,000)
Other Indebtedness	<u>(4,476,277)</u>
	<u>\$ 23,848,483</u>

Source: Cascade County Treasurer

**CASCADE COUNTY, MONTANA
BARGAINING ORGANIZATIONS
June 30, 2004**

<u>Bargaining Unit</u>	<u>Number of Employees Covered</u>	<u>Expiration Date of Contract</u>
Montana Nurses Association	9	06/30/2006
Montana Public Employees Association	22	06/30/2005
Painters	2	06/30/2005
Machinist Local *	7	06/30/2005
Teamsters		
Clerical Employees	78	06/30/2004
Road/Bridge *	6	06/30/2005
Jailors	60	06/30/2004
Detention Center	19	06/30/2005
Operating Engineers:		
Road/Bridge *	11	06/30/2005
Courthouse	10	06/30/2004
Deputies Association	23	06/30/2004
Laborers *	10	06/30/2005
Laborers - Montana Expo Park	7	06/30/2004
Carpenters *	1	06/30/2005

* Represents Craft Council Unions

State law requires governmental entities to bargain collectively with formally recognized collective bargaining units. Currently, ten unions represent approximately 265, or 54%, of the County's employees. The County considers its employee relations to be satisfactory. Employees of the County represented by bargaining groups are represented above.

CASCADE COUNTY, MONTANA
MAJOR EMPLOYERS
As of June 30, 2004

<u>Employer</u>	<u>Number of Employees</u>
Malmstrom Air Force Base	4,572
Benefis Health Care Center	2,044
Great Falls Public School System	1,417
Montana Air National Guard	979
Great Falls Clinic	663
N.E.W.	600
Cascade County	488
City of Great Falls	480
Wal-Mart	480
Sletten Construction, Co.	375
Albertson's	300

Source: Great Falls Development Authority

**CASCADE COUNTY, MONTANA
DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years**

Fiscal Year	Population (2)	Per Capita Income (2)	Median Age	School Enrollment (5)	Unemployment Rate (6)	Total Personal Income, thousands (7)
1994	81,166	18,887	33.7 (3)	13,170	4.9%	1,532,975
1995	81,091	20,029	33.7 (3)	13,155	5.4%	1,624,147
1996	81,087	20,973	34.0 (3)	14,581	4.7%	1,700,647
1997	79,134	21,604	36.2 (3)	14,304	5.3%	1,709,602
1998	78,983	23,721	34.8 (3)	15,375	5.5%	1,863,494
1999	78,282	24,463	*	15,215	5.3%	1,915,008
2000	80,357	24,661	36.7 (4)	14,586	5.0%	1,977,742
2001	79,644	26,016	*	14,296	4.5%	2,071,992
2002	79,389	26,546	*	13,902	4.3%	2,112,966
2003	79,561	*	*	13,498	4.6%	*

(1) Population for fiscal years 1994 - 1999 estimated by City-County planning. Per census 2000.

(2) U.S. Department of Commerce and Bureau of Economic Analysis

(3) "Survey of Buying Power," Sales and Marketing Management, Annual Additions 1994-1998.

(4) U.S. Bureau of Census.

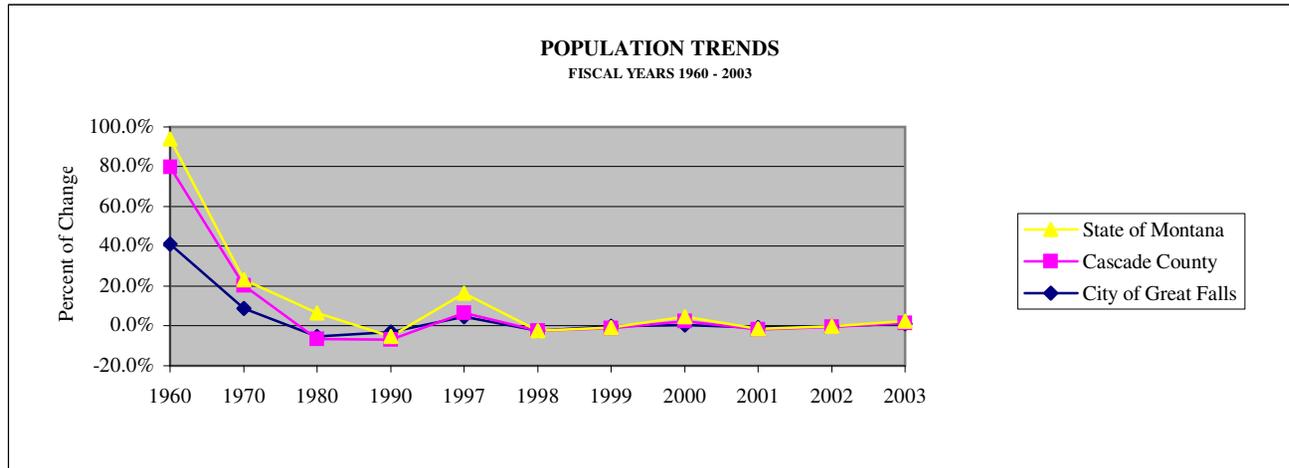
(5) 1994-1995 is School District #1 only. 1996-2003 is county-wide enrollment, plus private and home-school population.
Cascade County Superintendent of Schools

(6) Montana Department of Labor and Industry and U.S. Department of Labor

(7) See 2 above.

* Figure not available at time of report.

**CASCADE COUNTY, MONTANA
DEMOGRAPHIC STATISTICS - POPULATION TRENDS
FROM 1960 - 2003**



Fiscal Year	City of Great Falls	Percent of Change	Cascade County	Percent of Change	State of Montana	Percent of Change
1960	55,244	41.2%	73,418	38.5%	674,767	14.2%
1970	60,091	8.8%	81,804	11.4%	694,409	2.9%
1980	56,884	-5.3%	80,696	-1.4%	786,690	13.3%
1990	55,125	-3.1%	77,691	-3.7%	799,065	1.6%
1997	57,758	4.8%	79,134	1.9%	878,810	9.9%
1998	56,395 *	-2.4%	78,983	-0.2%	880,453	0.2%
1999	56,340	-0.1%	78,282	-0.9%	882,779	0.3%
2000	56,690 (1)	0.5%	80,357	1.7%	902,195	2.5%
2001	56,154	-0.9%	79,644	-0.9%	905,382	0.4%
2002	56,046	-0.2%	79,389	-0.3%	909,453	0.4%
2003	56,690	1.1%	79,561	0.2%	917,621 *	0.9%

Source: State of Montana, U.S.Department of Commerce, and Bureau of Economic Analysis

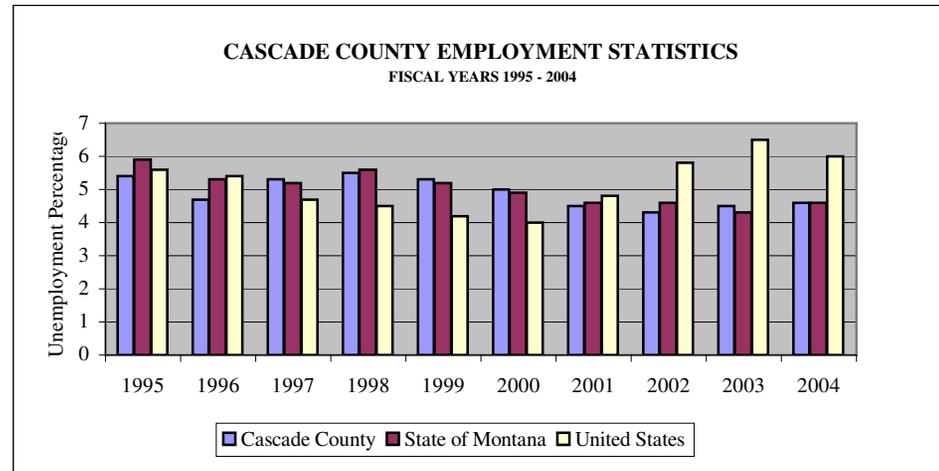
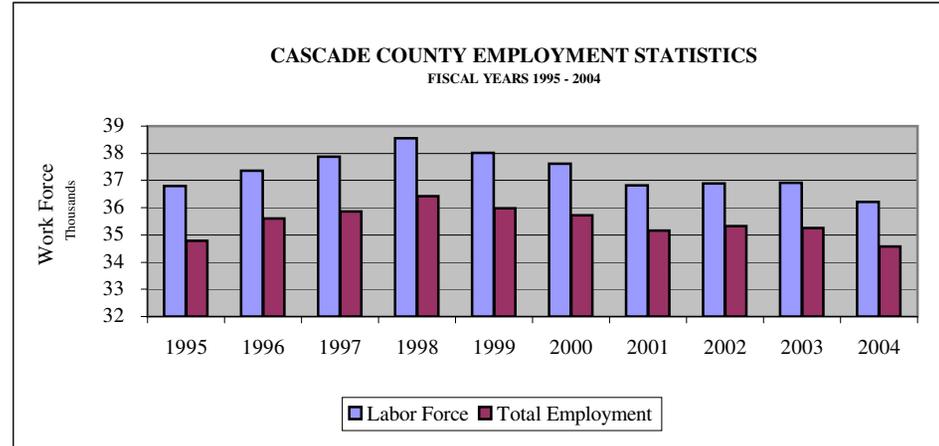
* U.S. Bureau of Census

(1) 2000 Census

**CASCADE COUNTY, MONTANA
EMPLOYMENT AND UNEMPLOYMENT RATES
Last Ten Fiscal Years**

Fiscal Year	Labor Force	Total Employment	Unemployment Rates		
			Cascade County	State of Montana	United States
1995	36,796	34,792	5.4	5.9	5.6
1996	37,359	35,606	4.7	5.3	5.4
1997	37,866	35,866	5.3	5.2	4.7
1998	38,557	36,427	5.5	5.6	4.5
1999	38,017	35,990	5.3	5.2	4.2
2000	37,622	35,727	5.0	4.9	4.0
2001	36,833	35,170	4.5	4.6	4.8
2002	36,898	35,315	4.3	4.6	5.8
2003	36,918	35,250	4.5	4.3	6.5
2004	36,223	34,569	4.6	4.6	6.0

Source: Montana Department of Labor and Industry and U.S. Department of Labor



CASCADE COUNTY, MONTANA
PERSONAL INCOME TRENDS
Fiscal Years 1993 - 2002

Fiscal Year	Total Personal Income (000's)	Percent of Change	Per Capita Income	Percent of Change
1993	\$1,489,824	5.89%	\$18,548	4.48%
1994	\$1,532,976	2.90%	\$18,887	1.83%
1995	\$1,624,147	5.95%	\$20,029	6.05%
1996	\$1,700,647	4.71%	\$20,973	4.71%
1997	\$1,709,602	0.53%	\$21,604	3.01%
1998	\$1,863,494	9.00%	\$23,721	9.80%
1999	\$1,915,008	2.76%	\$24,463	3.13%
2000	\$1,977,742	3.28%	\$24,661	0.81%
2001	\$2,071,992	4.77%	\$26,016	5.49%
2002	\$2,112,966	1.98%	\$26,546	2.04%

Source: U.S. Department of Commerce, Bureau of Economic Studies, Regional Economic Information System

CASCADE COUNTY, MONTANA
EARNINGS BY INDUSTRY
Fiscal Years 1993 - 2002

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Total Personal Income	\$ 1,489,824	\$ 1,532,976	\$ 1,624,147	\$ 1,700,647	\$ 1,665,850	\$ 1,863,494	\$ 1,915,008	\$ 1,977,742	\$ 2,071,992	\$ 2,112,966
Earnings by Industry:										
Farm	30,479	15,584	18,722	14,630	22,907	7,044	9,173	4,032	4,827	5,337
Non-Farm	971,366	1,004,838	1,033,151	1,077,398	1,084,425	1,200,477	1,247,210	1,973,710	1,329,603	1,489,022
Private	697,809	732,775	766,228	804,337	818,441	846,477	879,808	913,542	930,028	1,028,041
Ag. Serv., Forest., Fishing	5,451	6,126	(D)	(D)	(D)	51,334	(D)	(D)	(D)	2,744
Mining	705	772	(D)	(D)	(D)	33,480	(D)	(D)	(D)	(D)
Construction	48,840	54,231	61,664	67,602	69,609	75,854	90,355	89,166	88,791	92,060
Manufacturing	31,062	34,371	34,874	37,080	39,037	41,578	42,900	42,433	35,586	43,316
Transportation and Utilities	60,270	61,499	63,891	60,540	62,910	65,540	69,741	70,009	59,325	61,353
Wholesale Trade	61,731	63,584	64,578	65,755	65,975	68,783	66,799	65,719	58,539	64,678
Retail Trade	139,933	145,898	143,133	147,270	149,633	152,200	147,695	150,866	124,551	138,490
Finance, Insurance and Real Estate	65,817	65,803	72,015	83,404	84,565	130,600	93,446	99,150	98,001	107,633
Services	284,000	300,491	319,362	334,523	337,908	342,319	359,365	372,337	431,536	476,290
Government & Government Enterprises	273,557	272,063	266,923	273,061	266,284	354,000	367,402	387,801	399,575	460,981
Federal / Civilian	58,147	54,873	54,225	54,415	60,258	77,421	78,210	86,487	85,672	97,390
Military	127,735	126,837	121,460	123,877	109,316	167,095	174,121	181,404	190,257	225,174
State and Local	87,675	90,353	91,238	94,769	96,710	109,484	115,071	119,910	123,646	138,417

Source: U.S. Department of Commerce, Bureau of Economic Analysis

The table above shows Cascade County wage and salary, labor and proprietors' earnings by major industry type for the years 1993 to 2002. Figures shown are in thousands.

(D) Employment figures not shown to avoid disclosure of confidential information.

CASCADE COUNTY, MONTANA
EMPLOYMENT BY MAJOR INDUSTRY
Fiscal Years 1993 - 2002

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Employment by Place of Work:										
Total Employment	44,533	45,704	47,711	49,055	48,738	48,920	48,982	49,163	49,382	49,197
By Type:										
Wages and Salaries	37,547	38,603	39,407	39,855	39,081	29,594	39,488	39,503	39,792	39,523
Proprietors	6,986	7,101	8,304	9,200	9,654	9,326	9,494	9,660	9,590	9,674
Farm	752	730	754	742	779	1,041	1,060	1,037	1,003	1,017
Non-Farm	6,234	6,371	7,550	8,458	8,875	8,285	8,434	8,623	8,587	8,657
By Industry										
Farm	989	957	936	923	925	1,304	1,305	1,320	1,265	1,288
Non-Farm	43,544	44,747	46,775	48,132	47,810	47,616	47,677	47,843	48,117	47,909
Private	33,236	34,457	36,826	38,302	38,518	38,455	38,376	38,504	38,731	38,542
Ag. Services, Forestry, Fish and Other	416	466	(D)	(D)	(D)	497	(D)	(D)	(D)	(D)
Mining	88	88	(D)	(D)	(D)	137	(D)	(D)	(D)	(D)
Construction	1,919	1,875	2,275	2,487	2,488	2,533	2,759	2,742	2,866	2,750
Manufacturing	1,834	2,017	1,360	1,438	1,509	1,528	1,487	1,410	1,093	1,055
Transportation and Public Utilities	1,235	1,300	1,883	1,892	1,959	1,936	2,000	2,004	1,568	1,477
Wholesale Trade	1,820	1,872	2,231	2,232	2,130	2,140	2,041	1,924	1,577	1,542
Retail Trade	9,453	9,811	10,168	10,632	10,699	10,726	10,034	10,274	7,174	6,843
Finance, Insurance & Real Estate	3,017	2,961	3,357	3,570	3,660	3,711	3,919	4,174	4,613	4,631
Services	13,095	13,710	14,971	15,394	15,416	15,247	15,496	15,246	18,698	19,967
Government & Government Enterprise	10,308	10,290	9,949	9,830	9,292	9,161	9,301	9,339	9,386	9,367
Federal / Civilian	1,641	1,642	1,548	1,530	1,492	1,474	1,458	1,526	1,474	1,496
Military	4,983	4,956	4,583	4,480	3,964	3,896	3,954	3,905	3,970	3,997
State and Local	4,684	3,692	3,818	3,847	3,836	3,791	3,889	3,908	3,942	3,874

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information

The table above sets forth the number of full-time and part-time employees in Cascade County for the years and industries shown.

(D) Employment figures not shown to avoid disclosure of confidential information.

CASCADE COUNTY, MONTANA
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND
NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Taxable (Assessed) Value (2)</u>	<u>G.O. Bonded Debt</u>	<u>Less Amount Available in Debt Service</u>	<u>Net G.O. Bonded Debt</u>	<u>Ratio Net Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1995	81,091	107,007,885	8,255,000	1,018,543	7,236,457	6.76%	89.24
1996	81,087	108,810,523	17,750,000	1,071,335	16,678,665	15.33%	205.69
1997	79,134	111,354,973	17,215,000	884,372	16,330,628	14.67%	206.37
1998	78,983	115,128,434	16,070,000	983,285	15,086,715	13.10%	191.01
1999	78,282	117,349,769	15,450,000	674,119	14,775,881	12.59%	188.75
2000	80,357	114,696,261	14,785,000	533,625	14,251,375	12.43%	177.35
2001	79,644	108,808,782	14,270,000	553,758	13,716,242	12.61%	172.22
2002	79,389	109,534,532	13,420,000	444,936	12,975,064	11.85%	163.44
2003	79,561	109,708,384	12,600,000	126,667	12,473,333	11.37%	156.78
2004	79,561 (3)	106,589,694	11,750,000	474,798	11,275,202	10.58%	141.72

(1) Per City-County Planning

(2) Per State Department of Revenue and Cascade County Treasurer

(3) Population not available. Used 2003 totals.

CASCADE COUNTY, MONTANA
COMPUTATION OF DIRECT DEBT AND OVERLAPPING DEBT
June 30, 2004

Entity	Gross G.O. Debt Outstanding	Percentage Applicable to Cascade County	Dollar Amount Applicable to Cascade County
Direct Debt:			
Cascade County	\$ 11,750,000	100%	\$ 11,750,000
Overlapping Debt:			
Elementary School District #3	1,575,000	100%	1,575,000
Elementary School District #5	1,180,000	100%	1,180,000
Elementary School District #29	80,000	100%	80,000
Elementary School District #29	985,000	100%	985,000
Elementary School District #74	65,000	100%	65,000
High School District #1A	1,070,000	100%	1,070,000
High School District #3B	1,685,000	100%	1,685,000
High School District #5C	605,000	100%	605,000
High School District #29D	45,000	100%	45,000
High School District #29D	655,000	100%	655,000
High School District #55F	155,000	100%	155,000
Total Overlapping Debt	<u>8,100,000</u>		<u>8,100,000</u>
Total Direct and Overlapping Debt	<u>\$ 19,850,000</u>		<u>\$ 19,850,000</u>

CASCADE COUNTY, MONTANA
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Property Value</u>	<u>Construction (1)</u>	<u>Bank Deposits (2)</u>
1995	2,882,178,227	40,882,386	645,915,000
1996	2,887,095,630	54,266,281	672,783,000
1997	2,974,167,578	52,580,884	675,282,000
1998	3,096,993,720	51,690,027	702,713,000
1999	3,210,127,054	51,312,859	713,750,000
2000	3,034,085,555	52,168,522	707,197,000
2001	3,213,662,447	48,811,405	748,309,000
2002	3,357,029,079	60,620,015	780,000,000
2003	2,984,932,070	69,037,647	844,000,000
2004	2,862,482,886	59,036,663	885,000,000

(1) City of Great Falls, Montana, Construction

(2) Per Federal Deposit Insurance Corporation, Insured Deposit Only

CASCADE COUNTY, MONTANA
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL GOVERNMENT EXPENDITURES
Last Ten Fiscal Years

Fiscal Year	G.O. Bonded Principle	General Obligation Debt Service Interest	Debt Service Expenditures Total	General Expenditures (1)	Ratio of Debt Service to General Expenditures
1995	469,900	425,943	895,843	22,418,926	4.00%
1996	505,000	403,556	908,556	20,793,888	4.37%
1997	535,000	683,615	1,218,615	29,011,044	4.20%
1998	1,145,000	1,352,689	2,497,689	27,755,720	9.00%
1999	620,000	853,186	1,473,186	23,043,990	6.39%
2000	665,000	813,054	1,478,054	26,052,798	5.67%
2001	695,000	777,624	1,472,624	26,323,387	5.59%
2002	670,000	567,528	1,237,528	27,887,574	4.44%
2003	820,000	611,956	1,431,956	25,749,465	5.56%
2004	850,000	580,223	1,430,223	26,654,784	5.37%

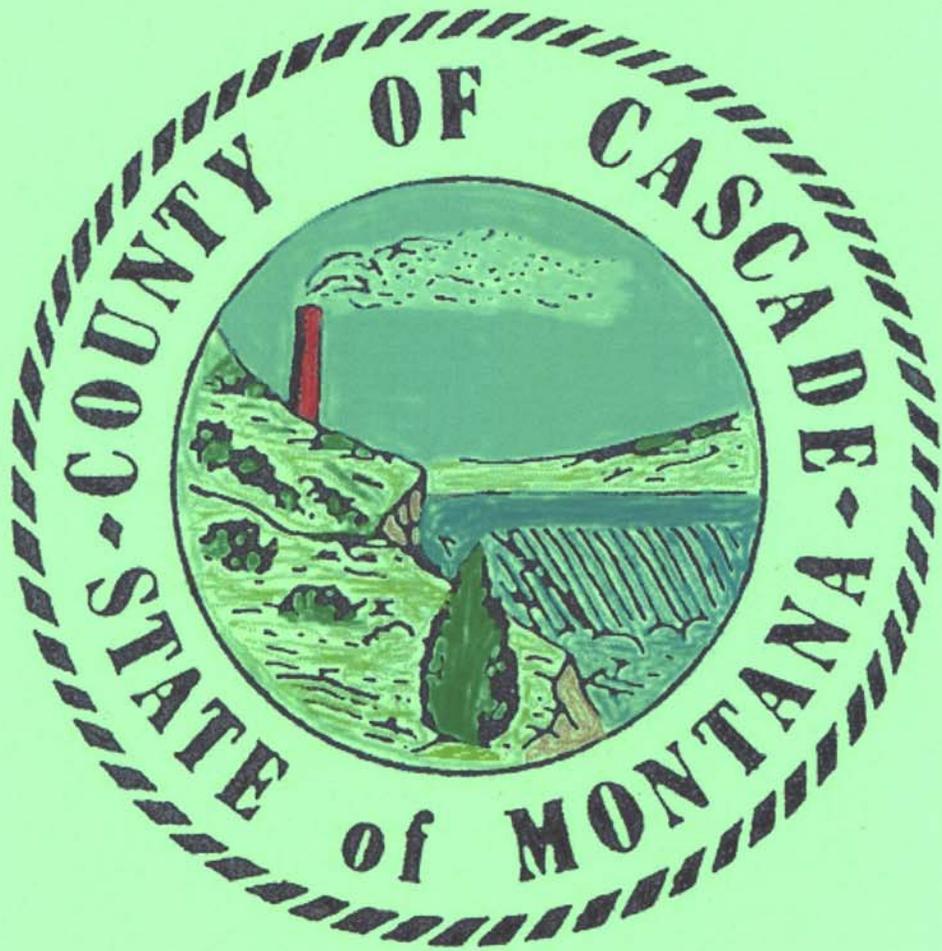
(1) Includes General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds

CASCADE COUNTY, MONTANA
ASSESSMENTS AND COLLECTIONS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected (1)</u>
1995	322,829	380,705
1996	255,970	266,058
1997	249,263	246,973
1998	236,263	237,153
1999	223,802	232,099
2000	214,668	219,464
2001	198,842	188,110
2002	197,431	197,872
2003	191,110	194,432
2004	180,934	192,351

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

**SINGLE AUDIT
SECTION**





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

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

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cascade County, Montana as of and for the year ended June 30, 2004, which collectively comprise Cascade County, Montana's basic financial statements and have issued our report thereon dated November 5, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether Cascade County, Montana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

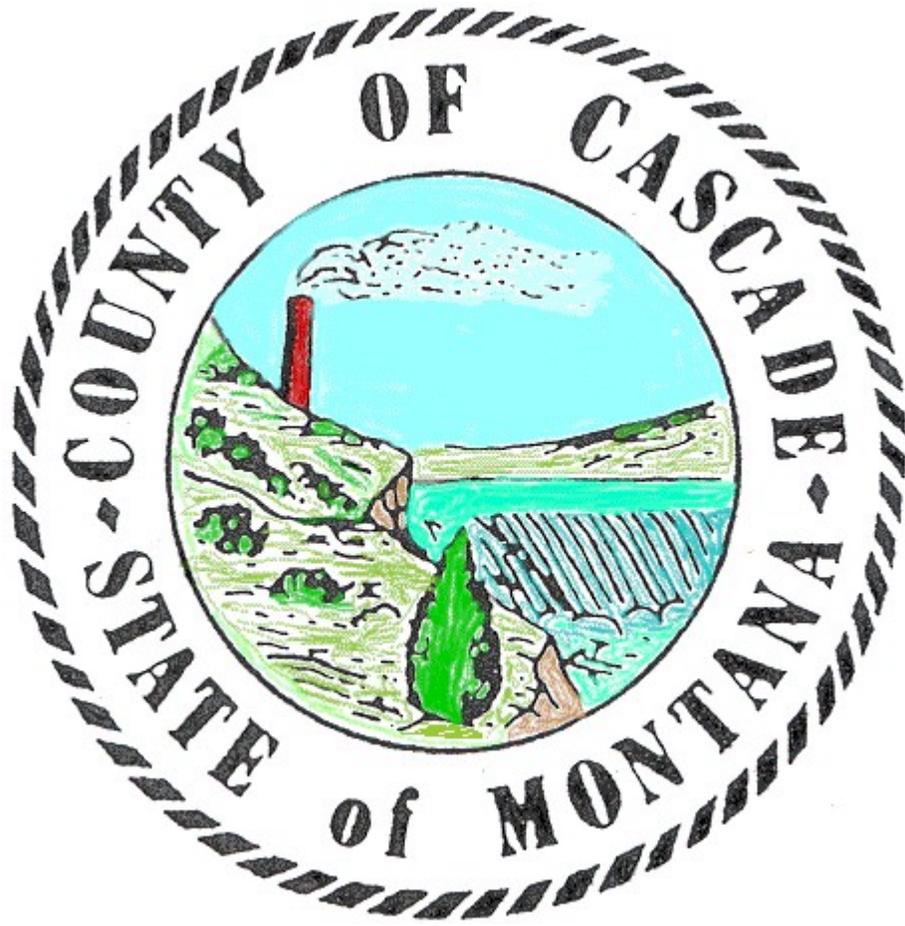
Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cascade County, Montana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of Cascade County, Montana in a separate letter dated November 5, 2004.

This report is intended solely for the information and use of the Cascade County Commissioners, management, others within the organization, the Montana Department of Administration, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

Great Falls, Montana
November 5, 2004





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

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

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the compliance of Cascade County, Montana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2004. Cascade County, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Cascade County, Montana's management. Our responsibility is to express an opinion on Cascade County, Montana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cascade County, Montana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Cascade County, Montana's compliance with those requirements.

In our opinion, Cascade County, Montana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

Internal Control Over Compliance

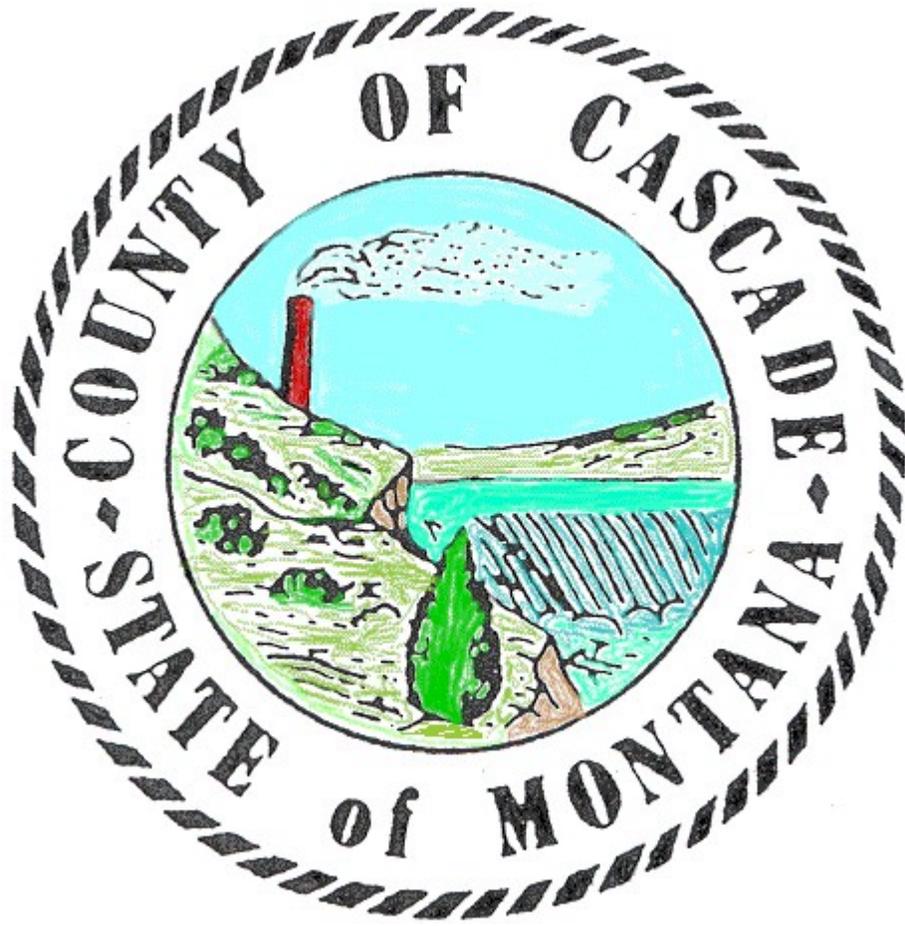
The management of Cascade County, Montana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Cascade County, Montana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of Cascade County Commissioners, management, others within the organization, the Montana Department of Administration, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

Great Falls, Montana
November 5, 2004



CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2003				2004
Office of National Drug Control Policy								
Direct								
HIDTA	7.000	I2PRMP601	68,187	-	29,112	29,112	-	-
HIDTA	7.000	I3PRMP607	95,576	-	29,090	29,090	-	-
HIDTA	7.000	I4PRMP607	89,018	-	8,803	8,803	-	-
Total Office of National Drug Control Policy				-	67,005	67,005	-	-
U.S. Department of Agriculture								
Passed through Montana Department of Health and Human Services								
Elderly Feeding Program Commodities	10.550	02-22A-A008		4,459	-	4,459	-	-
Elderly Feeding Program Commodities	10.550	04-22A-A008		-	8,929	6,923	-	2,006
Commodities	10.565	02-027-21005-0	26,605	7,279	-	7,279	-	-
Commodities	10.565	03-027-21003-0	30,240	6,474	8,784	6,002	-	9,256
Commodities	10.565	04-027-21005-0	30,240	-	20,160	25,837	-	(5,677)
Special Supplemental Food Program for Women, Infants, and Children	10.557	03-07-5-21-004-0	280,739	-	81,589	81,589	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	04-07-5-21-004-0	248,149	-	200,919	200,919	-	-
Commodities - Cash-in-Lieu	10.550	04-22A-A008	50,000	-	31,070	31,070	-	-
Passed through State Auditor's Office								
Schools and Roads - Grants to States Forest Reserve	10.665			-	31,975	31,975	-	-
Total U.S. Department of Agriculture				18,212	383,426	396,053	-	5,585
U.S. Department of Housing and Urban Development								
Passed through the Montana Department of Commerce								
CDBG AG Park	14.228	MT CDBG ED 03-04	400,000	-	23,497	-	23,497	-

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2003				2004
U.S. Department of Justice								
Direct								
LLEBG	16.592	2000-LBVX-1428	21,196	1,040	-	1,040	-	-
LLEBG	16.592	2001-LB-BX-1987	17,470	353	61	353	61	-
LLEBG 2002	16.592	2002-LBBX-0983	10,608	11,806	-	10,967	-	839
LLEBG #4	16.592	2003-LB-BX-0715	36,687	-	36,687	4,330	-	32,357
Total Direct Programs				<u>13,199</u>	<u>36,748</u>	<u>16,690</u>	<u>61</u>	<u>33,196</u>
Passed through the Montana Board of Crime Control								
Juvenile Holdover Program	16.523	00-A02-81350	21,375	6,651	-	4,275	2,376	-
Electronic Monitoring Program	16.523	02-A15-81577	46,122	25,770	-	25,770	-	-
Electronic Monitoring Program	16.523	03-A15-81577	-	-	16,805	10,392	6,413	-
Electronic Monitoring Program	16.523	02-A07-81230	57,546	(22,975)	34,873	11,898	-	-
Juvenile Accountability Incentive	16.523	02-A03-81656	133,652	-	20,180	20,180	-	-
Integrated Prevention Program	16.548	02-P01-81216	100,000	-	55,000	55,000	-	-
Parenting Wisely	16.579	02-K16-81331	30,535	6,535	20,321	26,856	-	-
Youth Asset Development	16.579	03-K23-81610	16,498	-	15,998	15,998	-	-
Passed through Boys & Girls Club								
Weed & Seed	16.595		5,895	-	1,522	1,522	-	-
Weed & Seed	16.595		10,500	-	9,112	9,112	-	-
Total pass through programs				<u>15,981</u>	<u>173,811</u>	<u>181,003</u>	<u>8,789</u>	<u>-</u>
Total U.S. Department of Justice				<u>29,180</u>	<u>210,559</u>	<u>197,693</u>	<u>8,850</u>	<u>33,196</u>
U.S. Department of Transportation								
Passed through the Montana Department of Transportation								
Heritage Building	20.205	STPE5299(39)	157,223	-	5,164	4,471	693	-
Traffic Safety	20.600	2004-10-08-21	5,000	-	5,000	-	-	5,000
Traffic Safety	20.600	2004-13-01-21	500	-	500	-	-	500
Traffic Safety	20.600	2004-14-02-06	22,200	-	22,200	13,969	-	8,231
Passed through the Montana Fish, Wildlife, and Parks								
Boat Safety	20.005	02-K16-81331	9,600	5,174	960	6,134	-	-

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2003				2004
U.S. Department of Transportation, continued								
Passed through Health Mothers, Healthy Babies								
The Montana Coalition	20.600		25,000	-	22,076	21,076	1,000	-
The Montana Coalition	20.600		25,000	-	5,067	5,067	-	-
Total U.S. Department of Transportation				<u>5,174</u>	<u>60,967</u>	<u>50,717</u>	<u>1,693</u>	<u>13,731</u>
U.S. Environmental Protection Agency								
Passed through the Montana Department of Environmental Quality								
Air Pollution	66.001	204003	28,714	<u>871</u>	<u>40,578</u>	<u>27,631</u>	<u>13,818</u>	<u>-</u>
Federal Emergency Management Agency								
Passed through the State Department of Military Affairs								
Civil Defense	83.503			<u>-</u>	<u>43,860</u>	<u>43,860</u>	<u>-</u>	<u>-</u>
U.S. Department of Health and Human Services								
Direct								
Clinic	93.224	1-H80-CS-00566-01-01	694,246	565,924	-	-	565,924	-
Clinic	93.224	06-H80-CS-00566-02-01	689,649	-	1,376,447	689,649	124,925	561,873
Total Direct Programs				<u>565,924</u>	<u>1,376,447</u>	<u>689,649</u>	<u>690,849</u>	<u>561,873</u>
Passed through Montana Department of Health and Human Services								
HAN/Epidemiology/CDC&P	93.283	02-07-4-11-103-0	8,000	-	1,759	1,759	-	-
HAN/Epidemiology/CDC&P	93.283	02-07-4-11-125-0	12,000	-	10,463	3,106	-	7,357
Ombudsman	93.042	02-22A-A008	28,331	(53)	95	42	-	-
Ombudsman	93.042	04-22A-A008	56,189	-	88,015	55,314	32,795	(94)
Title IIIF	93.043	02-22A-A008	13,877	201	-	-	201	-
Title IIIF	93.043	04-22A-A008	9,197	-	14,422	9,054	5,173	195
Elder Abuse	93.041	04-22A-A8EA	10,200	-	1,500	161	-	1,339
Title IIIB	93.044	02-22A-A008	173,365	2,398	-	-	2,398	-
Title IIIB	93.044	04-22A-A008	93,536	-	146,674	92,080	52,267	2,327
Title IIIC	93.045	02-22A-A008	304,379	4,125	-	-	4,125	-
Title IIIC	93.045	04-22A-A008	195,504	-	306,572	192,462	110,130	3,980

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					Number	or Award	
	Number		Amount	2003				2004
U.S. Department of Health and Human Services, continued								
Passed through Montana Department of Health and								
Human Services, continued								
Weed Education and Outreach	93.046	01-22A-A008	9,000	14	-	-	-	14
Title IIIA	93.047	04-22A-A008	2,000	-	3,136	1,969	1,169	(2)
Title III E	93.052	02-22A-A008	90,334	1,027	-	-	1,027	-
Title III E	93.052	04-22A-A008	63,201	-	99,105	62,217	35,907	981
HIV Consortium and Direct Care	93.118	02-07-4-51-102-0	35,250	9,434	-	306	-	9,128
HIV Consortium and Direct Care	93.118	03-07-4-51-102-0	34,500	2,778	26,312	26,312	-	2,778
HIV Consortium and Direct Care	93.118	04-07-4-51-102-0	32,000	-	10,392	10,392	-	-
HIV Prevention	93.118	02-07-4-51-012-0	56,256	2,024	-	845	-	1,179
HIV Prevention	93.118	03-07-4-51-004-0	36,986	1,362	22,450	22,461	-	1,351
HIV Prevention	93.130	04-07-3-21-006-0	45,765	-	29,115	28,941	-	174
Childhood Lead Prevention	93.197	02-07-5-21-006-0	4,000	572	-	572	-	-
Fetal Alcohol Syndrome	93.230	02-07-5-31-010-0	75,000	233	-	233	-	-
Fetal Alcohol Syndrome	93.230	03-07-5-31-001-0	133,760	-	72,614	72,614	-	-
Abstinence	93.235	03-021-32-005-0	10,000	300	3,646	3,946	-	-
Abstinence	93.235	04-021-32-005-0	10,000	-	5,361	5,361	-	-
Tobacco Program	93.283	04-07-3-31-022-0	58,089	-	58,089	35,877	-	22,212
Environment Public Health Tracking	93.283	04-07-1-05-005-0	12,000	-	6,612	6,612	-	-
Children's Health	93.778	01-07-2-21-012-0	12,800	2,986	-	2,986	-	-
SHIP	93.779	02-22A-A008	7,911	114	-	-	114	-
SHIP	93.779	04-22A-A008	6,460	-	10,130	6,359	3,661	110
Cancer	93.919	02-07-3-01-003-0	60,400	3,288	-	-	-	3,288
Cancer	93.919	02-07-3-01-006-0	63,200	20,469	-	-	-	20,469
Breast and Cervical Health	93.919	01-07-3-01-006-0	60,900	16,934	-	223	-	16,711
Breast and Cervical Health	93.919	04-07-3-01-002-0	131,400	-	71,000	71,000	-	-
Maternal and Child Health	93.994	03-07-5-01-007-0	147,890	17,175	-	-	17,175	-
Maternal and Child Health	93.994	04-07-5-01-007-0	140,877	-	257,869	140,877	104,451	12,541
Immunization	93.994	02-07-4-31-007-0	32,843	827	-	827	-	-
Immunization	93.994	01-07-4-31-006-0	17,601	2,253	68	2,321	-	-
Immunization	93.994	04-07-4-31-007-0	21,753	-	16,545	14,841	-	1,704
TB Program	93.116	02-07-4-11-042-0	8,000	358	-	358	-	-
TB Program	93.116	03-07-4-11-042-0	10,000	-	6,319	6,319	-	-
TB Program	93.116	04-07-4-11-042-0	8,000	-	6,519	6,519	-	-

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2004

Funding Agency	Federal	Program	Program	Balance	Grant	Expenditures		Balance
	CFDA					or Award	July 01,	
	Number	Number	Amount	2003				2004
U.S. Department of Health and Human Services, continued								
Passed through Butte Silverbow Unified Government								
Childhood Lead Prevention	93.197		13,159	389	-	389	-	-
Passed through the Alliance for Youth								
Youth CIP	93.230		31,095	240	-	-	-	240
Health CIP	93.230		10,000	2,107	-	2,107	-	-
Drug Free Communities	93.276		11,250	-	1,035	1,035	-	-
Drug Free Communities	93.276		14,230	-	14,230	14,230	-	-
Passed through the Yellowstone City County Health Department								
Ryan White	93.918		15,000	448	-	448	-	-
Ryan White	93.918		15,000	-	17,702	17,254	-	448
Total pass through programs				92,003	1,307,749	920,729	370,593	108,430
Total U.S. Department of Health and Human Services				657,927	2,684,196	1,610,378	1,061,442	670,303
National Senior Services Corporation								
Direct								
Retired Senior Volunteer Program	94.002	44P041/17	66,733	9,183	-	-	9,183	-
Retired Senior Volunteer Program	94.002	03SRPMT007	98,314	-	125,570	98,314	13,098	14,158
Foster Grandparents	94.011	01SFPMT001-01SF	135,207	34,739	-	-	34,739	-
Foster Grandparents	94.011	03SFPMT004	208,334	-	269,925	208,334	42,444	19,147
Total National Senior Services Corporation				43,922	395,495	306,648	99,464	33,305
Total Expenditures of Federal Awards				\$ 755,286	\$ 3,909,583	\$ 2,699,985	\$ 1,208,764	\$ 756,120

See accompanying notes to schedule of expenditures of federal awards.

CASCADE COUNTY, MONTANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2004

1. Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance of Cascade County, Montana. The County's reporting entity is defined in Note 1 of the County's financial statements. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through from other government agencies, are included in this schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 of the County's financial statements.

3. Grant Revenue

Grant Revenue consists of Federal Dollars and match monies received for the grant.

4. Prior Period Adjustment

During the current year's audit it was noted that a grant was misreported on the prior year Schedule of Federal Awards. The grant was a non-federal grant. Below shows the effect of the award on the prior year's ending balance:

Ending balance June 30, 2003	\$ 764,220
Less ending balance of Safe Kids @ Home June 30, 2003	<u>(8,934)</u>
Ending balance restated June 30, 2003	<u>\$ 755,286</u>

**CASCADE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2004**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Cascade County, Montana.
2. No reportable conditions were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Cascade County, Montana, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There were no reportable conditions disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Cascade County, Montana expresses an unqualified opinion on all major federal programs.
6. There were no findings relative to the federal award programs for Cascade County, Montana that we are required to report.
7. The program tested as a major program included:

Funding Agency	CFDA Number
U.S. Department of Health and Human Services Clinic	93.224

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Cascade County, Montana was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings related to the financial statements reported in accordance with Government Auditing Standards.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAM AWARD AUDIT

No reportable conditions or questioned costs were noted during the audit.

**CASCADE COUNTY, MONTANA
STATUS OF PRIOR YEAR FINDINGS
June 30, 2004**

No matters are reportable as there were no prior-year findings.