

CASCADE COUNTY, MONTANA



Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2019

Prepared by:

Clerk and Recorder's Office/Accounting Department

**Cascade County
Table of Contents**

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	5
Organizational Chart	8
List of Elected Officials	9
 FINANCIAL SECTION	
Independent Auditors' Report	10
Management's Discussion and Analysis	13
 <u>Audited Financial Statements</u>	
Government-Wide Financial Statements:	
Statement of Net Position	23
Statement of Activities	24
Governmental Fund – Financial Statements:	
Balance Sheet – Governmental Funds	26
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	28
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	29
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	31
Proprietary Fund Financial Statements:	
Statement of Net Position – Proprietary Funds	32
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	34
Statement of Cash Flows – Proprietary Funds	36
Fiduciary Fund Financial Statements:	
Statement of Net Position – Fiduciary Funds	40
Statement of Changes in Net Position – Fiduciary Funds	41
 Notes to the Financial Statements	 43
 REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Montana Retirement System	95
 Changes in total OPEB liability.....	 106
Budgetary Comparison Schedule – General Fund	107
Budgetary Comparison Schedule – Road Fund	108
Budgetary Comparison Schedule – Public Safety Fund	109
 OTHER SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Nonmajor Governmental Funds	110
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	111
 Combining Balance Sheet – Nonmajor Special Revenue Funds	 114

**Cascade County
Table of Contents**

Table of Contents

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance – Nonmajor Special Revenue Funds	129
Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds	144
Combining Balance Sheet – Nonmajor Debt Service Funds	186
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance – Nonmajor Debt Service Funds	188
Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Debt Service Funds	190
Combining Balance Sheet – Nonmajor Capital Project Funds	196
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance – Nonmajor Capital Project Funds	198
Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Capital Project Funds	201
Combining Statement of Net Position – Internal Service Funds	208
Combining Statement of Revenue, Expenses, and Changes in Net Position – Internal Service Funds	209
Combining Statement of Cash Flows – Internal Service Funds	210
Combining Statement of Net Position – Private Purpose Trust Funds	215
Combining Statement of Changes in Net Position – Private Purpose Trust Funds	216
Combining Balance Sheet – Agency Funds	217
Combining Statement of Changes in Assets and Liabilities – Agency Funds	244
Combining Statement of Net Position – Nonmajor Proprietary Funds	284
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Nonmajor Proprietary Funds	285
Combining Statement of Cash Flow – Nonmajor Proprietary Funds	286
STATISITCAL SECTION	287
Financial Trends:	
Net Assets by Component	288
Changes in Net Position.....	289
Fund Balance of Governmental Funds	291
Changes in Fund Balances of Governmental Funds	292
Revenue Capacity:	
Assessed Value and Estimated Market Value of Taxable Property	293
Property Tax Rates.....	294
Principal Property Taxpayers.....	295
Property Tax Levies and Collection.....	296

Cascade County Table of Contents

Debt Capacity:	
Ratios of Outstanding Debt by Type	297
Ratios of General Bonded Debt Outstanding	298
Legal Debt Margin Information	299
Demographic and Economic Information:	
Demographic Statistics	300
Operation Information:	
Full-time Equivalent County Employees by Function	301
Capital Asset Statistics by Function	302
SINGLE AUDIT SECTION	
Schedule of Expenditures of Federal Awards	303
Notes to Schedule of Expenditures of Federal Awards	307
"Independent Auditor's" Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	308
"Independent Auditor's" Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the <i>Uniform Guidance</i>	310
Schedule of Finding and Questions Costs	312
Corrective Action Plan	317
Summary Schedule of Prior Year Federal Audit Findings	318



CASCADE COUNTY

Board of County Commissioners

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www.cascadecountymt.gov

March 23, 2020

Citizens of Cascade County, Montana:

State law requires that all general-purpose local governments publish (within six months of the close of each fiscal year) financial statements conforming with Generally Accepted Accounting Principles (GAAP). Within one year, the financial statements are to be audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. We hereby issue the Comprehensive Annual Financial Report for Cascade County for the fiscal year ending June 30, 2019.

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

WIPFLI, LLP, a firm of licensed, certified public accountants has audited Cascade County's financial statements. The independent audit provides reasonable assurance that the county's financial statements for the fiscal year ending on June 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used; significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Cascade County's financial statements for the fiscal year ending June 30, 2019, are reported in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of Cascade County's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report both the fair presentation of the financial statements, and also the internal controls and compliance with legal requirements, with special emphasis on the administration of federal awards. These reports are available in Part IV of this report.

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

Profile of the Government

Cascade County was incorporated September 12, 1887. The county seat is the City of Great Falls. The County covers an area of 2,659 square miles in north-central Montana. The estimated population was 81,327, as of July 1, 2018. The County is governed by a board of three County Commissioners elected by the voters of the County.

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

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

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

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

Factors Affecting Economic Condition

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

Local Economy

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

According to the University of Montana Bureau of Business and Economic Research, slow growth in Cascade County reflects conditions in the trade and services industries. Great Falls serves as a trade and service center for North Central Montana, a region most dependent upon agriculture. The region is also dependent on tourism, especially travelers from Canada, primarily the province of Alberta which accounts for the largest number of out of state visitors to Montana. Cascade County's economy continued its slow growth in FY 2019. As property taxes are the primary revenue source for County operations, the County forecasts slow growth in taxable values into the next fiscal year and beyond. Some industrial and business growth occurs in the area due to the county's proximity to both the Bakken oil fields in Eastern Montana as well as the Oilsands and related industries in Alberta. Some of the industrial growth, however, is in Tax Increment Financing (TIF) districts, therefore the added taxable values of the growth will not be realized in County revenues for several years. According to the Great Falls Development Authority, total wages in Cascade County grew 11.4% over the three years ending second quarter 2017, adding \$153 million in annual wage earnings. Manufacturing employment has averaged 6.1% annual growth over the past 16 quarters.

Long-term financial planning

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

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

Respectfully submitted,

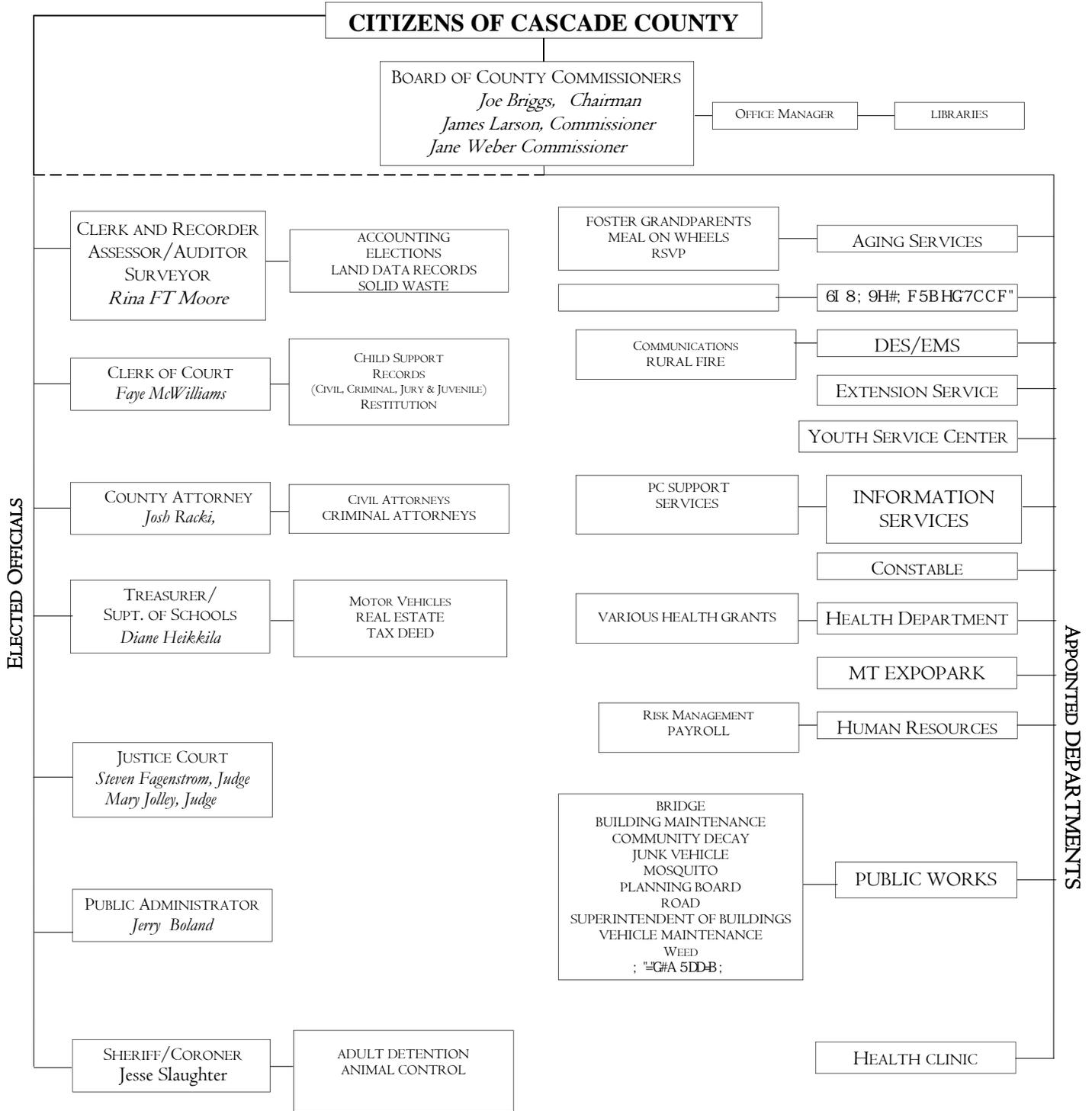
Joe Briggs
Chairman,
Cascade County Commission

RINA FONTANA-MOORE
Clerk-Recorder

Jane Weber
Cascade County Commissioner

JAMES L. LARSON
Cascade County Commissioner

Cascade County Organizational Structure June 30, 2019



**CASCADE COUNTY
ELECTED OFFICIALS
June 30, 2019**

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



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County (the "County"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Cascade County
Independent Auditor's Report**

Emphasis of Matter - Correction of an Error

As discussed in Note 12 to the financial statements, the County corrected misstatements from 2017 and 2018 by increasing net position and fund balance by \$599,197 for previously unrecognized tax revenue. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions to the Montana Retirement System, Changes in Total OPEB Liability, and the budgetary comparison schedules on pages 14 through 21, 83, 91, and 92 through 94, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

**Cascade County
Independent Auditor's Report**

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Wipfli LLP

**Great Falls, Montana
March 23, 2020**

Management's Discussion and Analysis

Cascade County, Montana
Management's Discussion and Analysis
June 30, 2019

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, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the County's basic financial statements, which follow this section.

Financial Highlights

- The total assets of Cascade County exceeded its liabilities at the close of the most recent fiscal year by \$52,119,911 (*net position*).
- As of the close of the current fiscal year, Cascade County's governmental activities reported ending net position of \$44,299,040.
- At the end of the current fiscal year, fund balance for the general fund was \$3,516,820.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

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

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

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

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

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

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

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

Cascade County, Montana
Management's Discussion and Analysis
June 30, 2019

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

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

The basic governmental fund financial statements can be found on pages 26-31 of this report.

Proprietary funds Cascade County maintains two different types of proprietary funds, enterprise and internal service. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Cascade County uses enterprise funds to account for its Water Operating, Solid Waste Disposal Services, Montana Expo Park and the operation of the Health Clinic. *Internal service funds* are an accounting device used to accumulate and allocate costs internally throughout Cascade County's various functions. Cascade County uses internal service funds to account for its cost of its Fleet and the County printer.

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

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

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

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

General Fund Budgetary Highlights

Numerous budget transfers were made throughout the fiscal year to adjust for functional needs within the General Fund. There was no overall increases or decreases to the original budget, which projected a deficit of just over \$2.5 million. However, actual revenues came in 10% higher than projected, mostly due to discovery of nearly \$500,000 in unrecorded motor vehicle local option tax revenue plus receipt of over \$500,000 in Federal PILT which was not budgeted. Both contributed to the \$1.1 million of actual revenue over budget received in the General Fund. When combined with the fact that actual expenditures were at 92% of budget, or \$1.067 million less than anticipated, the net results in an overall decrease in General Fund balance of \$347,705. This is \$2,167,610 better than originally budgeted.

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

Required Supplemental Information The budgetary comparison schedule for the general fund and the County's two major governmental funds, Road and Public Safety, the changes in post-retirement healthcare benefits, and new in 2015 the schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Montana Retirement System are presented on pages 95

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 110-286 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Cascade County, assets exceeded liabilities by \$52,119,911 at the close of the most recent fiscal year.

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

Cascade County, Montana
Management's Discussion and Analysis
June 30, 2019

CASCADE COUNTY NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$19,567,911	\$18,776,699	\$2,233,014	\$3,098,083	\$21,800,925	\$21,874,782
Internal Balances/Advances	576,437	700,659	(576,437)	(700,659)	-	-
Capital assets(net)	54,568,711	56,189,263	9,366,177	6,531,899	63,934,888	62,721,162
Total assets	74,713,059	75,666,621	11,022,754	8,929,323	85,735,813	84,595,944
Deferred outflows of resources	8,123,300	9,098,305	140,743	765,784	8,264,043	9,864,089
Total assets and deferred outflows of resources	82,836,359	84,764,926	11,163,497	9,695,107	93,999,856	94,460,033
Long-term liabilities	27,281,325	28,890,822	2,677,738	3,825,017	29,959,063	32,715,839
Current and other liabilities	2,503,217	2,797,037	537,277	837,961	3,040,494	3,634,998
Total liabilities	29,784,542	31,687,859	3,215,015	4,662,978	32,999,557	36,350,837
Deferred inflows of resources	8,752,778	7,496,649	127,611	69,186	8,880,389	7,565,835
Total Liability and deferred inflows of resources	38,537,320	39,184,508	3,342,626	4,732,164	41,879,946	43,916,672
NET POSITION						
Net investment in capital assets	52,603,025	53,693,336	7,366,177	6,531,899	59,969,202	60,225,235
Restricted	5,084,075	4,697,789	-	-	5,084,075	4,697,789
Unrestricted	(13,388,060)	(12,810,708)	454,694	(1,568,956)	(12,933,366)	(14,379,664)
Total net position	\$44,299,040	\$45,580,417	\$7,820,871	\$4,962,943	\$52,119,911	\$50,543,360

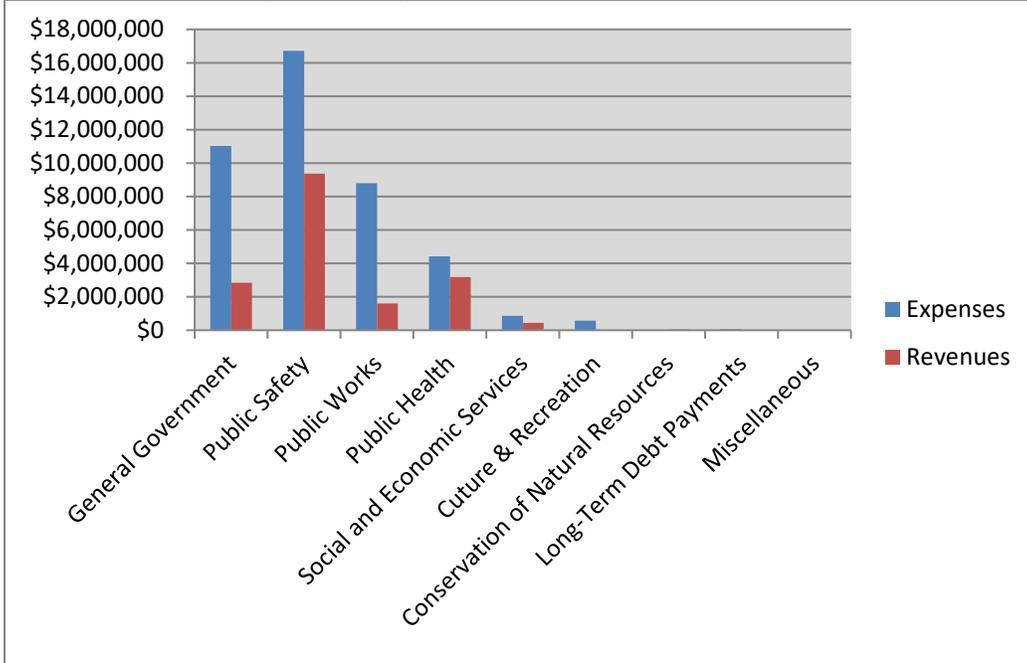
Cascade County
Management's Discussion and Analysis
June 30, 2019

CASCADE COUNTY'S CHANGES IN NET POSITION

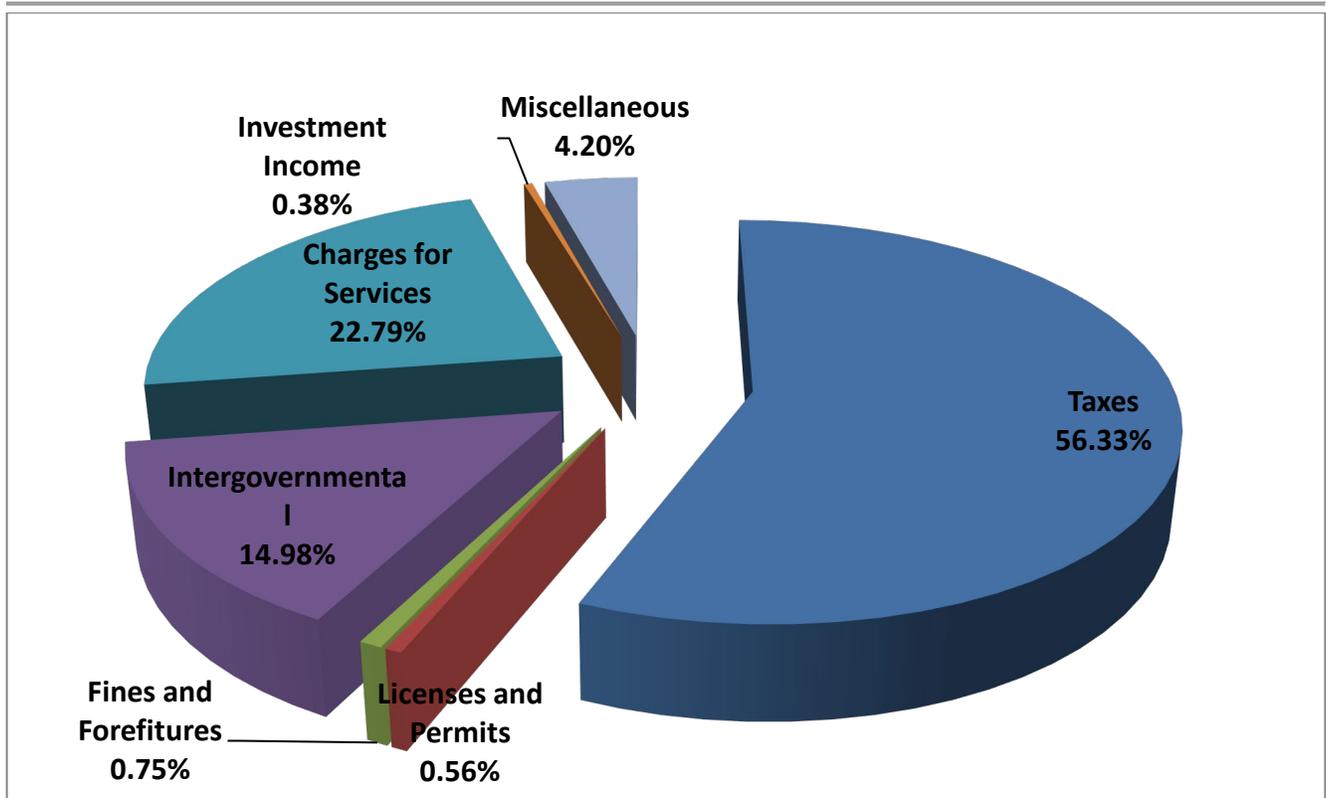
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
REVENUES						
Program revenues:						
Charges for services	\$ 10,921,530	\$ 10,656,788	\$ 5,858,898	\$ 7,830,123	\$ 16,780,428	\$ 18,486,911
Operating grants and contributions	7,171,878	7,060,070	1,055,026	764,490	8,226,904	7,824,560
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property Taxes	27,142,641	26,166,135	-	-	27,142,641	26,166,135
Other	2,018,933	1,685,149	5,752	53,048	2,024,685	1,738,197
Total revenues	<u>47,254,982</u>	<u>45,568,142</u>	<u>6,919,676</u>	<u>8,647,661</u>	<u>54,174,658</u>	<u>54,215,803</u>
EXPENSES						
Governmental activities:						
Public works	9,657,696	8,808,309	-	-	9,657,696	8,808,309
General government	12,093,576	11,793,695	-	-	12,093,576	11,793,695
Public safety	16,296,153	16,143,164	-	-	16,296,153	16,143,164
Public health	4,585,169	4,415,668	-	-	4,585,169	4,415,668
Social and economic	799,990	861,242	-	-	799,990	861,242
Culture and recreation	602,943	583,338	-	-	602,943	583,338
Conservation of natural resources	12,891	13,983	-	-	12,891	13,983
Interest on long-term debt	298,328	69,386	-	-	298,328	69,386
Housing & Community Development	58,122	-	-	-	58,122	-
Business-Type activities:						
5100 Community Health Clinic 5210	-	-	2,275,215	4,137,331	2,275,215	4,137,331
Water Operating	-	-	49,737	61,211	49,737	61,211
5410 Solid Waste Disposal	-	-	1,124,389	1,088,784	1,124,389	1,088,784
5750 Montana ExpoPark	-	-	3,930,491	3,827,805	3,930,491	3,827,805
Total expenses	<u>44,404,868</u>	<u>42,688,785</u>	<u>7,379,832</u>	<u>9,115,131</u>	<u>51,784,700</u>	<u>51,803,916</u>
Change in net position before special items and transfers	2,850,114	2,879,357	(460,156)	(467,470)	2,389,958	2,411,887
Transfers	(4,730,688)	(1,642,595)	3,318,084	1,642,595	(1,412,604)	-
Change in net position	<u>(1,880,574)</u>	<u>1,236,762</u>	<u>2,857,928</u>	<u>1,175,125</u>	<u>977,354</u>	<u>2,411,887</u>
Net position - beginning	45,580,417	44,343,654	4,962,943	3,787,818	50,543,360	48,131,472
Prior Period Adj.	599,197	-	-	-	599,197	-
Net Position beginning of year restated	46,179,614	44,343,654	4,962,943	3,787,818	51,142,557	48,131,472
Net Position end of year	<u>\$ 44,299,040</u>	<u>\$ 45,580,416</u>	<u>\$ 7,820,871</u>	<u>\$ 4,962,943</u>	<u>\$ 52,119,911</u>	<u>\$ 50,543,359</u>

**Cascade County, Montana
Management's Discussion and Analysis
June 30, 2019**

Expense and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities

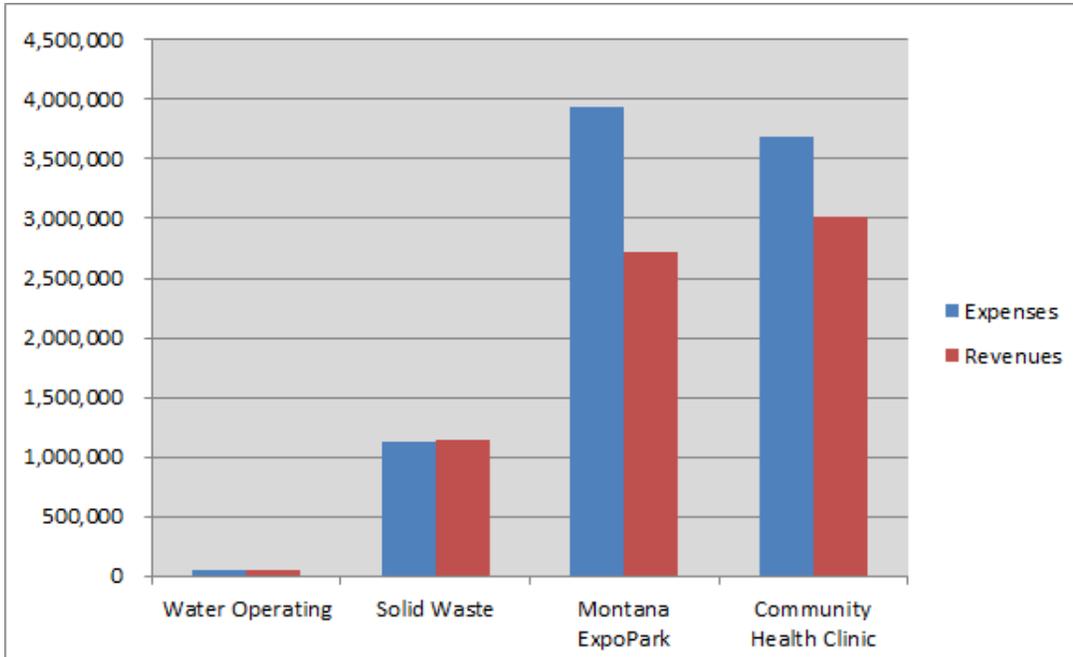


Cascade County experienced an increase in Net Position of \$1,576,551.

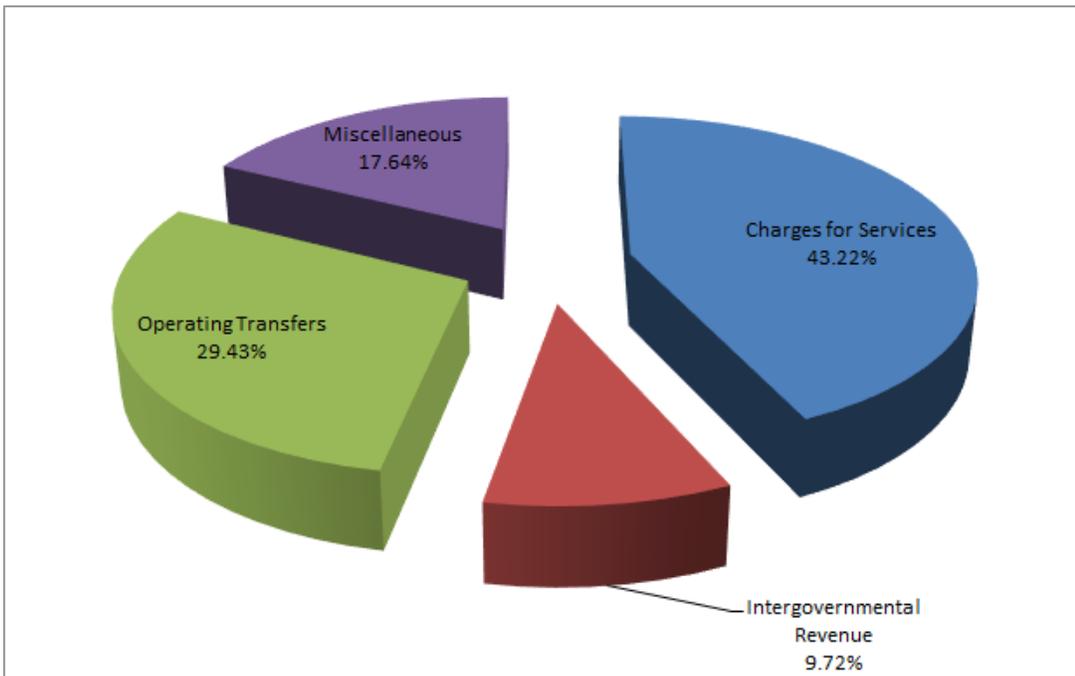
- The Montana Expo Park had a loss before transfers of \$1,221,654.
- The Community Health Clinic had an increase before transfers of \$1,153,463.

**Cascade County, Montana
Management's Discussion and Analysis
June 30, 2019**

Expense and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Cascade County, Montana
Management's Discussion and Analysis
June 30, 2019

Financial Analysis of the County's Funds

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

The County has implemented **Government Accounting Standards Board Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions"**. As of the end of the current fiscal year, Cascade County's governmental funds reported combined ending fund balances of \$15,562,310. The County's fund balances' were classified as follows:

- Restricted - \$2,209,630 (15%) consists of required reserves mandated by granting agencies, State or Federal law.
- Committed - \$3,850,669 (25%) consists of reserves that the Board of County Commissioners have mandated for governmental funds to have.
- Assigned – \$6,805,689 (44%) consists of funds that can be used for specific purposes.
- Nonspendable - \$461,205 (2%)
- Unassigned – \$2,235,117 (14%) consists of reserves that were considered as a surplus.

The general fund is the chief operating fund of Cascade County. At the end of the current fiscal year, fund balance of the general fund was \$3,516,820. This consisted of \$1,257,579 committed reserves and \$2,259,217 unassigned reserves. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents approximately 42 percent of the total general fund expenditures and other financing uses for FY 2019.

The major governmental funds are the general fund, road fund, and Public Safety. The general fund had an increase of \$251,492 in fund balance. This increase was due to a prior period adjustment from revenue received and not previously reported for MV County Option Tax. Both the Road and Public Safety Funds had a decrease in fund balance. \$769,324 decrease in the Road Fund and \$481,453 decrease for the Public Safety Fund.

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

Unrestricted net position of Non Major Proprietary Funds at the end of the year amounted to \$807,681. These funds include the Bulk Water and the Solid Waste Disposal.

Unrestricted net position of the Montana Expo Park at the end of the year amounted to (\$353,886) and unrestricted net position of the Community Health Clinic at the end of year amounted to 900. The Community Health Clinic as of 12/31/2018 was no longer part of Cascade County, They terminated their relationship with the County and opened their own facility.

Capital Asset and Debt Administration

Capital Assets Cascade County's investment in capital assets for governmental and business type activities as of June 30, 2019, amounts to \$63,934,890 (net of accumulated depreciation). This investment in capital assets includes land, land easements, construction in progress, buildings, improvements, machinery and equipment, roads, and bridges.

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

CASCADE COUNTY CAPITAL ASSETS						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	4,199,896	4,061,146	549,890	549,890	4,749,786	4,611,036
Land easements	3,271,354	3,271,354			3,271,354	3,271,354
Construction in progress	290,507	23,460	3,602,149		3,892,656	23,460
Buildings	35,562,991	35,916,857	10,909,891	11,016,042	46,472,882	46,932,899
Improvements other than buildings	259,722	279,942	4,527,352	4,544,156	4,787,074	4,824,098
Machinery and equipment	17,663,028	17,205,247	2,192,733	2,484,564	19,855,761	19,689,811
Software	421,284	421,284			421,284	421,284
Infrastructure	38,390,739	38,403,608			38,390,739	38,403,608
Less accumulated depreciation	(45,490,807)	(43,393,633)	(12,415,839)	(12,062,753)	(57,906,646)	(55,456,386)
Total Capital Assets	54,568,711	56,189,263	9,366,177	6,531,899	63,934,888	62,721,162

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

Long-term Debt At the end of the current fiscal year, the County had \$3,965,687 in loans; \$2,856,098 in compensated absences with \$285,610 estimated to be due within one year and \$385,651 in OPEB liability.

CASCADE COUNTY OUTSTANDING DEBT						
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	0	0				0
Loans	1,924,785	2,447,823	2,000,000.00	0	3,924,785	2,447,823
Special Assesment Debt with Government Commitment	40,902	48,103			40,902	48,103
Total Debt	1,965,687	2,495,926	2,000,000	0	3,965,687	2,495,926

At year-end the ExpoPark had an outstanding balance of \$566,667 owed to the County Health Insurance Fund as two in-house loans for bleachers and energy efficiency modifications. .

State statutes limit the amount of County indebtedness to 2.5% of the total assessed value of taxable property. The current debt limitation for Cascade County is \$218,326,968, which is significantly in excess of Cascade County's outstanding debt.

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

Economic Factors and Next Year's Budgets and Rates

- The non-seasonally adjusted unemployment rate for Cascade County in June 2019 was 3.2%, which is .4% lower when compared to June 2018. The unemployment rate for the State of Montana in June 2019 was 3.5%
- Economic growth remains slow for Cascade County, with a small economic upturn becoming noticeable.
- Industrial growth is increasing, however much of it is occurring in the City and County Tax Increment Financing (TIF) districts, and thus is not included in newly taxable property.

Requests for Information

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

Basic Financial Statements

Cascade County
Statement of Net Position
June 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 14,084,728	\$ 1,861,355	\$ 15,946,083
Loans receivable	171,093	-	171,093
Accounts receivable	1,964,282	22,507	1,986,789
Taxes/assessments receivable	2,874,445	328,073	3,202,518
Prepays	26,200	695	26,895
Inventory	447,163	20,384	467,547
Internal advances	576,437	(576,437)	-
Total current assets	<u>20,144,348</u>	<u>1,656,577</u>	<u>21,800,925</u>
Noncurrent assets:			
Capital assets not being depreciated	7,761,755	4,152,039	11,913,794
Capital assets being depreciated, net	46,806,956	5,214,138	52,021,094
Total noncurrent assets	<u>54,568,711</u>	<u>9,366,177</u>	<u>63,934,888</u>
Total assets	<u>74,713,059</u>	<u>11,022,754</u>	<u>85,735,813</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow related to pensions	8,102,642	140,743	8,243,385
Deferred Outflow related to OPEB	20,658	-	20,658
Total deferred outflows of resources	<u>8,123,300</u>	<u>140,743</u>	<u>8,264,043</u>
Total assets and deferred outflows of resources	<u>82,836,359</u>	<u>11,163,497</u>	<u>93,999,856</u>
LIABILITIES			
Current liabilities:			
Accounts payable	1,506,959	169,680	1,676,639
Accrued payroll	996,258	15,743	1,012,001
Refundable deposits	-	351,854	351,854
Total current liabilities	<u>2,503,217</u>	<u>537,277</u>	<u>3,040,494</u>
Noncurrent liabilities:			
Due in more than one year	4,096,260	1,877,999	5,974,259
Due within one year	667,518	180,008	847,526
Net pension liability	22,131,896	619,731	22,751,627
OPEB Liability	385,651	-	385,651
Total noncurrent liabilities	<u>27,281,325</u>	<u>2,677,738</u>	<u>29,959,063</u>
Total liabilities	<u>29,784,542</u>	<u>3,215,015</u>	<u>32,999,557</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	8,740,226	127,611	8,867,837
Deferred Inflows related to OPEB	12,552	-	12,552
Total deferred inflows of resources	<u>8,752,778</u>	<u>127,611</u>	<u>8,880,389</u>
Total liabilities and deferred inflows of resources	<u>38,537,320</u>	<u>3,342,626</u>	<u>41,879,946</u>
NET POSITION			
Net investment in capital assets	52,603,025	7,366,177	59,969,202
Restricted	5,084,075	-	5,084,075
Unrestricted	(13,388,060)	454,694	(12,933,366)
Total net position	<u>\$ 44,299,040</u>	<u>\$ 7,820,871</u>	<u>\$ 52,119,911</u>

Cascade County
Statement of Activities
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
Public works	\$ 9,657,696	\$ 243,210	\$ 570,938	\$ -
General government	12,093,576	1,072,494	2,927,195	-
Public safety	16,296,153	8,973,201	541,147	-
Public health	4,585,169	632,625	2,675,793	-
Social and economic	799,990	-	424,943	-
Culture and recreation	602,943	-	-	-
Environmental management	12,891	-	31,862	-
Interest on long-term debt	298,328	-	-	-
Housing & Community Development	58,122	-	-	-
Total governmental activities	<u>44,404,868</u>	<u>10,921,530</u>	<u>7,171,878</u>	<u>-</u>
Business-type activities:				
5100 Community Health Clinic	2,275,215	1,960,391	1,055,026	-
5210 Water Operating	49,737	48,853	-	-
5410 Solid Waste Disposal	1,124,389	1,150,241	-	-
5750 Montana ExpoPark	3,930,491	2,699,413	-	-
Total business-type activities	<u>7,379,832</u>	<u>5,858,898</u>	<u>1,055,026</u>	<u>-</u>
Total primary government	<u>\$51,786,290</u>	<u>\$16,780,428</u>	<u>\$ 8,226,904</u>	<u>\$</u>
General revenues:				
Taxes and assessments				
investment income				
Miscellaneous revenues				
Gain (loss) on disposal of capital assets				
Gain on trade in of capital assets				
Special Item-Transfer of Operations				
Transfers				
Total general revenues				
Change in net position				
Net position - beginning				
Prior Period Adjustment				
Net position - ending				

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-type Activities	Total
\$ (8,843,548)	\$ -	\$ (8,843,548)
(8,093,887)	-	(8,093,887)
(6,781,805)	-	(6,781,805)
(1,276,751)	-	(1,276,751)
(375,047)	-	(375,047)
(602,943)	-	(602,943)
18,971	-	18,971
(298,328)	-	(298,328)
(58,122)	-	(58,122)
<u>(26,311,460)</u>	<u>-</u>	<u>(26,311,460)</u>
-	740,202	740,202
-	(884)	(884)
-	25,852	25,852
<u>-</u>	<u>(1,231,078)</u>	<u>(1,231,078)</u>
<u>-</u>	<u>(465,908)</u>	<u>(465,908)</u>
<u>(26,311,460)</u>	<u>(465,908)</u>	<u>(26,777,368)</u>
27,142,641	-	27,142,641
262,720	21,847	284,567
1,180,672	7,460	1,188,132
(123,609)	(23,555)	(147,164)
699,150	-	699,150
<u>(4,730,688)</u>	<u>(1,412,604)</u>	<u>(1,412,604)</u>
<u>24,430,886</u>	<u>4,730,688</u>	<u>-</u>
<u>(1,880,574)</u>	<u>3,323,836</u>	<u>27,754,722</u>
45,580,417	2,857,928	977,354
599,197	4,962,943	50,543,360
<u>599,197</u>	<u>-</u>	<u>599,197</u>
<u>\$ 44,299,040</u>	<u>\$ 7,820,871</u>	<u>\$ 52,119,911</u>

Cascade County
Balance Sheet
Governmental Funds
June 30, 2019

	<u>1000 General</u>	<u>2110 Road</u>	<u>2301 Public Safety</u>
ASSETS			
Cash and investments	\$ 1,424,114	\$ 957,708	\$ 2,407,385
Restricted cash	-	25,500	-
Accounts receivable	75,098	-	861,329
Taxes and assessments receivable	1,002,364	59,418	731,440
Loans receivable	-	-	-
Inventory	24	330,923	-
Due from other funds	2,826,403	-	-
Prepaid expenses	-	-	-
Total assets	<u><u>\$ 5,328,003</u></u>	<u><u>\$ 1,373,549</u></u>	<u><u>\$ 4,000,154</u></u>
LIABILITIES, deferred inflows, and fund balance			
Accounts payable	\$ 180,539	\$ 546,693	\$ 249,416
Accrued payroll	237,967	120,362	380,548
Due to other funds	-	-	-
Advances from other funds	198,504	-	-
Total liabilities	<u><u>617,010</u></u>	<u><u>667,055</u></u>	<u><u>629,964</u></u>
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	1,194,172	72,761	749,686
Total deferred inflow of resources	<u><u>1,194,172</u></u>	<u><u>72,761</u></u>	<u><u>749,686</u></u>
Total liabilities and deferred inflows of resources	<u><u>1,811,182</u></u>	<u><u>739,816</u></u>	<u><u>1,379,650</u></u>
FUND BALANCES (DEFICITS)			
Nonspendable	24	330,923	-
Restricted	-	-	-
Committed	1,257,579	302,808	1,500,510
Assigned	-	-	1,119,993
Unassigned	2,259,217	-	-
Total fund balances (deficits)	<u><u>\$ 3,516,820</u></u>	<u><u>\$ 633,731</u></u>	<u><u>\$ 2,620,503</u></u>
Total liabilities and fund balances (deficits)	<u><u>\$ 5,328,003</u></u>	<u><u>\$ 1,373,549</u></u>	<u><u>\$ 4,000,154</u></u>

Total Nonmajor Funds	Total Governmental Funds
\$ 8,465,159	\$ 13,254,366
-	25,500
1,009,470	1,945,897
1,091,258	2,884,480
171,093	171,093
104,057	435,004
-	2,826,403
26,200	26,200
<u>\$ 10,867,237</u>	<u>\$ 21,568,943</u>
\$ 516,429	\$ 1,493,077
244,130	983,007
171,769	171,769
-	198,504
<u>932,328</u>	<u>2,846,357</u>
<u>1,143,655</u>	<u>3,160,274</u>
<u>1,143,655</u>	<u>3,160,274</u>
<u>2,075,983</u>	<u>6,006,631</u>
130,258	461,205
2,209,630	2,209,630
789,772	3,850,669
5,685,696	6,805,689
(24,100)	2,235,117
<u>\$ 8,791,256</u>	<u>\$ 15,562,310</u>
<u>\$ 10,867,237</u>	<u>\$ 21,568,943</u>

Cascade County
Reconciliation of Balance Sheet
To the Statement of Net Position

Fund balances of governmental funds	\$15,562,310
Amounts reported for governmental activities in the statement of net position are different because capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	53,060,213
Long-term liabilities (bonds payable, intercap loans, compensated absences) are not due and payable in the current period and therefore are not reported in the funds	(4,676,660)
The net pension liability is not due and payable in the current period and therefore are not reported in the funds.	(21,874,160)
Deferred outflows and inflows of resources related to pension are applicable to future periods and therefore are not reported in funds.	(634,939)
Assets and liabilities of internal service funds are included in governmental activities in the statement of net position.	87,651
Governmental funds report tax revenue that is measurable but not yet available at year end as deferred revenue but this earned tax revenue is reported as revenue in the Statement of Activities	3,160,275
The OPEB Liability is not due and payable in the current period and therefore are not reported in the funds.	(385,651)
Net position of governmental activities	<u><u>\$44,299,040</u></u>

Cascade County
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	<u>1000 General</u>	<u>2110 Road</u>	<u>2301 Public Safety</u>
REVENUES			
Intergovernmental sources	1,270,763	787,765	291,359
Charges for goods and services	460,509	-	6,911,808
Licenses and permits	7,350	10,387	31,150
Taxes	9,502,490	1,871,068	5,523,623
Investment income	87,471	21,684	39,153
Fines and forfeitures	429,786	-	-
Other revenue	66,980	29,700	219,998
On-behalf Payments Related to OPEB	227,328	-	-
Total revenues	<u>12,052,677</u>	<u>2,720,604</u>	<u>13,017,091</u>
EXPENDITURES			
Current:			
Public works	-	6,370,824	-
General government	10,007,794	-	-
Public safety	-	-	13,905,601
Public health	-	-	1,258
Social and economic	-	-	-
Culture and recreation	-	-	-
Environmental management	-	-	-
Housing & Community Development	-	-	-
Interest	63,308	7,800	-
Principal retirement	328,038	195,000	-
Capital Outlay	23,860	7,518	20,000
Total expenditures	<u>10,423,000</u>	<u>6,581,142</u>	<u>13,926,859</u>
Excess (deficiency) of revenues over expenditures	<u>1,629,677</u>	<u>(3,860,538)</u>	<u>(909,768)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	626,153	3,091,214	742,855
Transfers out	(2,603,535)	-	(314,540)
Sale of capital assets	-	-	-
Total other financing sources (uses)	<u>(1,977,382)</u>	<u>3,091,214</u>	<u>428,315</u>
Net change in fund balances	(347,705)	(769,324)	(481,453)
Fund balances - beginning	3,265,332	1,403,056	3,101,955
Prior Period Adjustments	599,197	-	-
Fund balances - ending	<u>\$ 3,516,824</u>	<u>\$ 633,732</u>	<u>\$ 2,620,503</u>

Total Nonmajor Funds	Total Governmental Funds
4,262,473	6,612,360
2,766,662	10,138,979
151,411	200,298
9,540,951	26,438,132
104,787	253,095
34,197	463,983
994,554	1,311,232
-	227,328
<u>17,855,035</u>	<u>45,645,407</u>
1,205,070	7,575,894
1,540,067	11,547,861
2,523,656	16,429,257
4,401,099	4,402,357
749,161	749,161
599,411	599,411
12,891	12,891
58,122	58,122
32,220	103,328
7,201	530,239
1,110,191	1,161,569
<u>12,239,089</u>	<u>43,170,090</u>
<u>5,615,946</u>	<u>2,475,317</u>
3,835,671	8,295,893
(8,527,345)	(11,445,420)
136,250	136,250
<u>(4,555,424)</u>	<u>(3,013,277)</u>
1,060,522	(537,960)
7,730,735	15,501,078
	599,197
<u>\$ 8,791,257</u>	<u>\$ 15,562,310</u>

Cascade County
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities
For the Year Ended June 30, 2019

Net change in fund balances - total governmental funds (\$537,960)

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

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

Capital Outlay	1,161,569	
Depreciation Expense	(3,037,511)	
Additions acquired from trade ins	699,150	(1,176,792)

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

Gain on Reclassification of Capital Asset	10,566	
Transfer of Asset to Proprietary Fund - Expo Park	(13,350)	
Loss on capital asset disposal under accrual basis of accounting	(295,999)	(298,783)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of bond repayment and intercap loan repayment. 530,239

Governmental funds report taxes that are measurable but not yet available at year end as deferred tax revenue. However, in the Statement of Activities this is considered earned tax revenue. 691,048

Net revenue(loss) of internal service funds 426,895

Compensated absences are expensed as used in the governmental funds. However, they are expensed as earned on the statement of activities. In the current year, the amount used was more than the amount earned. 30,226

In the statement of activities, the cost of other post-employment benefits (OPEB) is measured by the increase in net OPEB obligation during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for the OPEB costs. This is the amount of the increase in the OPEB obligation in excess of the amount paid in the current year. (39,960)

Governmental funds do not record on-behalf payments related to pensions as revenue, or pension expenses related to increases in the net pension liability. This is because the County doesn't actually receive the revenue, or use current financial resources for the pension expense. However, in the statement of activities both on-behalf revenue and pension expense are recorded. 318,541

Reassignment of the Clinic fund 5100 Pension Liability to governmental funds (1,824,026)

Change in net position of governmental activities (\$1,880,573)

Cascade County
Statement of Net Position
Proprietary Funds
June 30, 2019

	Business-type Activities			
	5100 Community Health Clinic	5750 Montana ExpoPark	Total Nonmajor Funds	Total Enterprise Funds
ASSETS				
Current assets:				
Inventory	\$ -	\$ 20,384	\$ -	\$ 20,384
Cash and investments	-	1,272,543	588,812	1,861,355
Accounts receivable	10,670	11,110	726	22,506
Taxes and assessments receivable	-	-	328,073	328,073
Prepaid expenses	-	695	-	695
Advances to other funds	-	-	-	-
Total current assets	10,670	1,304,732	917,611	2,233,013
Noncurrent assets:				
Capital assets, net	-	5,175,038	39,100	5,214,138
Capital Assets not being depreciated	-	4,104,660	47,379	4,152,039
Total noncurrent assets	-	9,279,698	86,479	9,366,177
Total assets	10,670	10,584,430	1,004,090	11,599,190
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow related to pensions	-	140,743	-	140,743
Total deferred outflows of resources	-	140,743	-	140,743
LIABILITIES				
Current liabilities:				
Accounts payable	-	59,749	109,931	169,680
Accrued payroll	-	15,743	-	15,743
Due to other funds	9,770	-	-	9,770
Advances from other funds	-	566,667	-	566,667
Deposits Payable	-	351,854	-	351,854
Current portion of loans/compensated absences	-	180,008	-	180,008
Total current liabilities	9,770	1,174,021	109,931	1,293,722
Noncurrent liabilities:				
Loans Payable	-	1,825,793	-	1,825,793
Compensated Absences	-	52,206	-	52,206
Net pension liability	-	619,731	-	619,731
Total noncurrent liabilities	-	2,497,730	-	2,497,730
Total liabilities	9,770	3,671,751	109,931	3,791,452
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	-	127,611	-	127,611
Total deferred inflows of resources	-	127,611	-	127,611
NET POSITION				
Net investment in capital assets	-	7,279,698	86,479	7,366,177
Unrestricted	900	(353,886)	807,681	454,695
Total net position	\$ 900	\$ 6,925,812	\$ 894,160	\$ 7,820,872

Cascade County
Statement of Net Position
Proprietary Funds
6/30/2019

Governmental Activities

Internal Service Funds

\$		12,159							
		804,863							
		8,350							
		-							
		-							
		765,171							
		<u>1,590,543</u>							
		1,508,498							
		-							
		<u>1,508,498</u>							
		<u>3,099,041</u>							
		<u>58,533</u>							
		<u>58,533</u>							
		13,882							
		13,251							
		2,644,864							
		-							
		-							
		8,712							
		<u>2,680,709</u>							
		-							
		78,406							
		257,736							
		<u>336,142</u>							
		<u>3,016,851</u>							
		53,071							
		<u>53,071</u>							
		1,508,498							
		(1,420,847)							
\$		<u>87,651</u>							

Cascade County
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2019

	5100 Community Health Clinic	5750 Montana ExpoPark	Total Nonmajor Funds	Total Proprietary Funds
OPERATING REVENUES				
Intergovernmental sources	\$ 954,886	\$ -	\$ -	\$ 954,886
Charges for goods and services	1,933,533	2,260,127	52,878	4,246,538
On-behalf payments related to pensions	41,554	13,819	-	55,373
Pension expense				
Miscellaneous revenues	85,455	432,915	1,146,216	1,664,586
Total operating revenues	<u>3,015,428</u>	<u>2,706,861</u>	<u>1,199,094</u>	<u>6,921,383</u>
OPERATING EXPENSES				
Assessments	-	20,318	-	20,318
Operating expenses	541,974	256,534	737,762	1,536,270
Payroll	1,067,622	921,934	-	1,989,556
Postage	8,642	2,418	10,692	21,752
Awards and indemnities	-	95,491	-	95,491
Advertising	1,950	95,785	-	97,735
Rent	15,511	41,679	14,169	71,359
Repairs and maintenance	20,733	131,487	23,050	175,270
Bank charges	3,314	23,281	-	26,595
Depreciation	15,845	630,275	4,080	650,200
Travel and training	72,591	29,438	-	102,029
Professional fees	218,888	1,199,671	34,364	1,452,923
Office supplies	265,943	15,214	5,540	286,697
Utilities and telephone	12,280	322,027	328,784	663,091
Dues and subscriptions	19,647	8,539	-	28,186
Insurance	10,275	124,824	15,685	150,784
Total operating expenses	<u>2,275,215</u>	<u>3,918,915</u>	<u>1,174,126</u>	<u>7,368,256</u>
Operating income (loss)	<u>740,213</u>	<u>(1,212,054)</u>	<u>24,968</u>	<u>(446,873)</u>
NONOPERATING REVENUES (EXPENSES)				
Miscellaneous revenues		-	-	-
Interest revenue	1,828	10,592	9,428	21,848
Special Item - Transfer of Operations	(1,412,604)			(1,412,604)
Pension Liability Reassignment	1,824,026			1,824,026
Gain (loss) on sale of assets	-	(23,555)	-	(23,555)
Interest (expense)	-	(11,577)	-	(11,577)
Total nonoperating revenues (expenses)	<u>413,250</u>	<u>(24,540)</u>	<u>9,428</u>	<u>398,138</u>
Income (loss) before transfers	<u>1,153,463</u>	<u>(1,236,594)</u>	<u>34,396</u>	<u>(48,735)</u>
Capital Contributions	-	13,350	-	13,350
Transfers in	-	2,893,312	-	2,893,312
Change in net position	1,153,463	1,670,068	34,396	2,857,927
Total net position - beginning	(1,152,563)	5,255,742	859,762	4,962,938
Total net position - ending	<u>\$ 900</u>	<u>\$ 6,925,812</u>	<u>\$ 894,160</u>	<u>\$ 7,820,870</u>

Cascade County
 Statement of Revenues, Expenses, and Changes in Net Position
 Proprietary Funds
 For the Year Ended June 30, 2019

Internal Service Funds	
\$	-
	1,345,662
	5,747
	360,292
	3,050
	1,714,751
	-
	18,849
	322,969
	-
	-
	-
	101,363
	-
	680,493
	38,568
	4,122
	-
	226,215
	-
	186,641
	1,579,220
	135,531
	25,524
	9,625
	-
	-
	35,149
	170,680
	256,215
	426,895
	(339,244)
\$	87,651

Cascade County
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

	5100 Community Health Clinic	5750 Montana ExpoPark	Total Nonmajor Enterprises Funds	Total Proprietary Funds
Cash flows from operating activities				
Cash received from services provided	\$ 2,819,451	\$ 2,689,534	\$ 52,152	\$ 5,561,137
Cash received from assessments	-	-	1,129,616	1,129,616
Payments to employees	(2,007,684)	(637,310)	-	(2,644,994)
Payments to suppliers	(1,210,560)	(2,324,312)	(1,163,641)	(4,698,513)
Net cash provided (used) by operating activities	(398,793)	(272,088)	18,127	(652,754)
Cash flows from non-capital financing activities				
Cash (paid) received from other funds	9,770	-	-	9,770
Operating transfers	(908,537)	2,891,722	-	1,983,185
Net cash provided (used) by noncapital financing activities	(898,767)	2,891,722	-	1,992,955
Cash flows from capital & related financing				
Proceeds from sale of property and equipment	-	-	-	-
Proceeds from Capital related debt	-	2,000,000	-	2,000,000
Acquisition of capital assets	(33,461)	(3,600,410)	-	(3,633,871)
Cash paid on interfund loan	-	(133,993)	-	(133,993)
Interest paid on interfund loan	-	(11,577)	-	(11,577)
Net cash provided (used) by capital and related financing activities	(33,461)	(1,745,980)	-	(1,779,441)
Cash flows from investing activities				
Interest received	1,828	10,592	9,428	21,848
Net cash provided (used) by investing activities	1,828	10,592	9,428	21,848
Net increase (decrease) in cash and cash equivalents	(1,329,199)	884,247	27,555	(417,397)
Balances - beginning of year	1,329,199	388,295	561,257	2,278,751
Balances - end of the year	\$ 0.00	\$ 1,272,542	\$ 588,812	\$ 1,861,354

Cascade County
 Statement of Cash Flows
 Proprietary Funds
 For the Year Ended June 30, 2019

<u>Internal Service Funds</u>	
\$	1,347,538
	-
	(314,771)
	(1,048,938)
	(16,171)
	428,475
	257,805
	686,280
	19,225
	-
	(530,808)
	-
	-
	(511,583)
	9,625
	9,625
	168,151
	636,712
\$	804,863

Cascade County
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

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

Operating Income	\$	740,213	\$(1,212,054)	24,968	\$ (446,873)
\$					
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation		15,845	630,275	4,080	650,200
Changes in assets and liabilities:					
Accounts Receivable		(108,766)	(3,500)	(726)	(112,992)
Accounts Receivable Alluvion		215,621			215,621
Assessment Receivable		-	-	(16,600)	(16,600)
Prepays		-	(695)	-	(695)
Inventory		-	(261)	-	(261)
Deferred outflows		249,940	(48,109)		201,831
Accounts Payable - Other			(2,797)		(2,797)
Wages payable		(74,256)	6,028		(68,228)
Refundable Deposits		(3,724)	32,602		28,878
Compensated absences		(217,915)	6,860		(211,055)
Pension liability		(1,262,291)	189,580		(1,072,711)
Deferred inflows		322,905	119,242		442,147
Accounts Payable - Supplier		(276,365)	10,741	6,406	(259,218)
<hr/>					
Net cash provided by Operating	\$	(398,793)	\$ (272,088)	\$ 18,128	\$ (652,753)
<hr/>					

Noncash investing, capital and financing activities

Assets transferred from Fund 6051			(1,590)		
Assets transferred from Governmental activities			(13,500)		
Capital assets acquired from trade in of old assets					
Noncash movement of Operation to Alluvion		504,061			
Reassignment of pension liabilities to the governmental activities		1,824,026			

Cascade County
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

Internal Service Funds

\$	135,531
	680,493
	(8,350)
	-
	-
	7,176
	106,276
	(2,129)
	7,631
	-
	1,448
	(509,207)
	38,140
	(473,180)
<hr/>	
\$	(16,171)
<hr/> <hr/>	

\$(14,200)

Cascade County
Statement of Fiduciary Net Position
June 30, 2019

	Private-Purpose Trust Funds	Investment trust funds	Agency Funds
ASSETS			
Cash and investments	\$ 18,461	\$ 10,699,645	\$ 13,313,422
Restricted cash	-	-	0.00
Holdings in external investment			10,699,645
Accounts receivable	-	-	4,737
Taxes and assessments receivable	-	-	13,660,252
Other receivables	-	-	15,266
Advances to other funds	-	-	3,912,974
Total assets	<u>18,461</u>	<u>10,699,645</u>	<u>41,606,296</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 726,756
Due to other governments	2,929		36,966,566
Advances from other funds	-	-	3,912,974
Total liabilities	<u>2,929</u>	<u>-</u>	<u>41,606,296</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>2,929</u>	<u>-</u>	<u>41,606,296</u>
NET POSITION			
Held in trust for pension benefits and other purposes	<u>\$ 15,532</u>	<u>\$ 10,699,645</u>	<u>\$ -</u>

Cascade County
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2019

	Private-Purpose Trust Funds	Investment trust funds
ADDITIONS		
Contributions to pooled Investments		\$ 12,400,547
Reinvested interest		256,415
Total additions	-	12,656,962
DEDUCTIONS		
Distributions from pooled investments	-	13,995,489
Withdrawals		-
Total Deductions	-	13,995,489
Change in net position	-	(1,338,527)
Net Position - beginning of the year	\$ 15,532	12,535,999
Ajustment to Prior Period		(497,827)
Net Position - beginning of the year restated		12,038,172
Net Position - end of the year	15,532	\$ 10,699,645

Notes to the Financial Statements

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies

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

A. Reporting Entity

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies - Continued

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

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

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

Additionally, the County reports the following fund types:

Internal Service Fund - These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis. The County utilized three internal service funds. One is for gasoline, this charges gas at cost plus a seven cent administrative fee. One is for the cost of the County Printer. Another is Fleet Maintenance, which tracks the costs of the fleet maintenance department.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies - Continued

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

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

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

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

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

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies - Continued

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

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

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

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

2. Receivables and Payables

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

Accounts receivables for patient accounts are shown net of allowance for uncollectible accounts. The County does have miscellaneous receivables for services provided (\$10,670 and \$11,110 for the Community Health Clinic and Expo Park, respectively). These receivables do not have an allowance for uncollectible accounts as they are normally paid within 30days. In the governmental funds, property tax receivables are offset by deferred revenue accounts since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance notice.

3. Inventories

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

4. Taxes and Assessments Receivable

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies - Continued

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

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

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

The County is permitted by State Statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the County for the year ended June 30, 2019, were within the legal limits. The tax levies were based upon a taxable valuation of \$164,899,912.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets, except for infrastructure, as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of 1 year. Roads are capitalized if the cost of improvements is equal to or greater than \$50,000 and bridges are capitalized if costs exceed \$125,000. Initial capitalization of infrastructure, all roads and bridges, were capitalized regardless of cost or original construction date. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies - Continued

6. Compensated Absences

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

Vacation leave

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

Sick leave

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

7. Long-term Obligations

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies - Continued

8. Deferred Outflows/ Inflows of Resources

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

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

9. Net Position

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

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

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

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

10. Fund Balance

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 - Summary of Significant Accounting Policies - Continued

10. Fund Balance - Continued

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

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

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

Assigned - fund balances that are intended to be used by the County for specific purposes that are neither restricted nor committed. Assigned amounts also include all

residual amounts in governmental funds (except negative amounts) that are not classified as nonspendable, restricted or committed. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 2 - Compliance and Accountability

A. Budgetary Information

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

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

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

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

B. Excess of Expenditures Over Appropriations

No departments overspent their authorized budget.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 3 - Deposits and Investments

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

Governmental Activities, Business-Type Activities, and Fiduciary Funds

At June 30, 2019 deposits and investments consist of the following:

Cash on hand and petty cash	\$ 26,040
Cash in banks:	
Demand deposits	7,077,782
State Short-Term Investment Pool (STIP)	32,873,788
Total deposits and investments	\$ 39,977,610

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

Governmental activities	\$ 14,084,728
Business-type activities	1,861,355
Investment Trust Fund	10,699,645
Other fiduciary funds	13,331,883
Total deposits and investments	\$ 39,977,610

Cash Deposits

Custodial Credit Risk

Montana statutes require that the County obtain securities for the uninsured portion of the deposits as follows: 1) Securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, 2) Securities equal to 100% of the uninsured deposits if the institution in which the deposits are made has a net worth to total assets ratio of less than 6%. The State statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for County deposits at June 30, 2019, complied with the amount required by State statutes.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk but follows the requirements of the State of Montana, as detailed above. As of June 30, 2019, the carrying amount of the County's bank deposits was \$7,077,783 and the respective bank balances totaled \$9,023,294. Of the total bank balance, \$458,416 was insured through the Federal Depository Insurance Corporation (FDIC). \$8,564,878 was collateralized with securities held by the financial institution's custodial agent. These securities are held in the name of the County.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 3- Deposits and Investments - Continued

Investments

The County's investments, at June 30, 2019, consist of Montana Short-Term Investment Pool (STIP) totaling \$32,873,788.

STIP is managed by the Montana Board of Investments (Board). The Board was created by the State of Montana legislature to manage the State of Montana's investment funds on a centralized basis. The County voluntarily participates in STIP. The County reports its investment in STIP at the transaction amount of \$1.00 per share. This is not materially different from fair value based on the Net Asset Value (NAV) per share which was 1.000140 for the month of June 2019.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2019, the County had no investment exposed to custodial credit risk.

Credit Risk

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 3- Deposits and Investments – Continued

Interest Rate Risk

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

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

Concentration of Credit Risk

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

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

Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include

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

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 3- Deposits and Investments – Continued

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

	<u>6/30/2019</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If currently eligible)</u>	<u>Redemption Notice Period</u>
Short-Term Investment Pool	\$ 32,873,788	N/A	Monthly	N/A

External Investment Pool

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

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

The County made interfund loans from the Self Insurance Fund to the General Fund and ExpoPark for the purpose of the County's Energy Efficiency Project and to replace the bleachers in the arena at ExpoPark. These interfund loans are shown as advances to other funds of \$765,171 in the Self Insurance Fund and advances from other funds of \$198,504 and \$566,667 in the General and ExpoPark funds, respectively. The advances are not scheduled to be fully repaid within a year.

Interfund transfers are as follows:

Transfer Out:	Transfer In:						Total
	General Fund	Public Safety	Road	Non-Major Fund	Montana Expo	Internal Service	
General			530,100.00	1,743,935.00	329,500.00		2,603,535.00
Public Safety				71,735.00		242,805.00	314,540.00
Non Major	626,153.00	742,855.00	2,561,114.00	2,020,001.00	2,562,222.00	15,000.00	8,527,345.00
MT Expo							-
Internal Service					1,590.00		1,590.00
	626,153.00	742,855.00	3,091,214.00	3,835,671.00	2,893,312.00	257,805.00	11,447,010.00

The County is allowed to levy a tax (Permissive Medical Levy) for the increased costs of health insurance in governmental funds. This money is transferred to other funds based on number of employees on the health insurance plan at the beginning of the fiscal year. \$1,631,048 of the transfers out of nonmajor governmental funds were for this purpose. \$1,094,000 was transferred to the ExpoPark for fair support. Other transfers are for the support of programs through the County, capital projects, and to cover shortfalls.

On the government wide statements \$13,350 of capital assets are included as transfers from governmental activities to business type activities, and 1,824,026 of pension liability moved from the business type activities to governmental activities is also included in transfers. This transfer was due to the Community Health Clinic separating from the County.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 6 - Capital Assets

Capital Assets activity for the year ended June 30, 2019, is summarized as follows:

	Balance 7/1/2018	Additions	Deletions	Adjustment	Transfers	Balance 6/30/2019
Governmental Activities						
Capital Assets not being depreciated						
Land	\$ 4,061,145	\$ -	-	138,750	-	\$ 4,199,895
Land Easements	3,271,354					\$ 3,271,354
Construction in Progress	23,460	280,397			(13,350)	\$ 290,507
Total Capital Assets not being depreciated	<u>\$ 7,355,959</u>	<u>\$ 280,397</u>	<u>\$ -</u>	<u>\$ 138,750</u>	<u>\$ (13,350)</u>	<u>\$ 7,761,756</u>
Capital Assets being Depreciated						
Buildings	\$ 35,916,858	\$ 135,342	\$ -	\$(489,208)	\$ -	\$ 35,562,991
Machinery and equipment	11,981,153	1,444,979	(1,395,255)		45,451	\$ 12,076,328
Improvements	279,942		(20,220)			\$ 259,722
Infrastructure	38,403,608		(12,869)			\$ 38,390,739
Software	421,284					\$ 421,284
Total capital Assets being depreciated	<u>\$ 87,002,845</u>	<u>\$ 1,580,321</u>	<u>\$ (1,428,344)</u>	<u>\$ (489,208)</u>	<u>\$ 45,451</u>	<u>\$ 86,711,064</u>
Less accumulated depreciation						
Buildings	\$ (10,777,998)	\$ (806,810)	\$ -	\$ 361,024	\$ -	\$ (11,223,784)
Machinery and equipment	(7,327,163)	(1,224,158)	1,099,256		(45,451)	(7,497,515)
Improvements	(194,324)	(7,267)	20,220			\$ (181,371)
Infrastructure	(21,498,450)	(939,092)	12,870			\$ (22,424,672)
Software	(25,076)	(60,183)				\$ (85,259)
Total accumulated depreciation	<u>(39,823,011)</u>	<u>(3,037,510)</u>	<u>1,132,346</u>	<u>361,024</u>	<u>(45,451)</u>	<u>(41,412,601)</u>
Total capital assets being depreciated, net	<u>47,179,834</u>	<u>(1,457,189)</u>	<u>(295,998)</u>	<u>(128,184)</u>	<u>-</u>	<u>45,298,463</u>
Governmental activities						
Capital assets, net	<u>54,535,788</u>	<u>(1,176,792)</u>	<u>(295,998)</u>	<u>10,566</u>	<u>(13,350)</u>	<u>53,060,215</u>

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 6 – Capital Assets - Continued

	Balance 7/1/2018	Additions	Deletions	Adjustment	Transfers	Balance 6/30/2019
Business - Type activities						
Capital Assets Not being depreciated						
Land	\$ 549,890	\$ -	-	-	-	\$ 549,890
Construction in Progress	-	3,588,799			13,350	3,602,149
Total Capital Assets not being depreciated	549,890	3,588,799	-	-	13,350	4,152,038
Capital Assets Being depreciated						
Buildings	\$ 11,016,042	\$ 11,611	\$ (117,761)	\$ -	\$ -	10,909,891
Machinery and equipment	2,484,564	33,461	(291,765)		(33,527)	2,192,732
Improvements	4,544,156		(16,804)			4,527,352
Total capital Assets being depreciated	18,044,762	45,072	(426,330)	-	(33,527)	17,629,975
Less accumulated depreciation						
Buildings	\$ (6,983,308)	\$ (312,333)	\$ 105,969	\$ -	\$ -	\$ (7,189,672)
Machinery and equipment	(1,443,212)	(268,579)	150,986		35,117	(1,525,688)
Improvements	(3,636,232)	(69,289)	5,041			(3,700,480)
Total accumulated depreciation	(12,062,752)	(650,201)	261,996	-	35,117	(12,415,841)
Total capital assets being depreciated, net	5,982,010	(605,129)	(164,334)	-	1,590	5,214,131
Governmental activities						
Capital assets, net	6,531,900	2,983,670	(164,334)	-	14,940	9,366,177

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 6 – Capital Assets - Continued

	Balance 7/1/2018	Additions	Deletions	Adjustment	Transfers	Balance 6/30/2019
Internal Service Funds						
Capital Assets being Depreciated						
Machinery and equipment	\$ 5,224,095	\$ 545,008	\$ (170,479)	\$ -	\$ (11,924)	\$ 5,586,700
Less accumulated depreciation						
Machinery and equipment	(3,570,620)	(680,493)	162,577		10,334	(4,078,202)
Total capital assets being depreciated, net	1,653,475	(135,485)	(7,902)		(1,590)	1,508,498
Internal Service funds Capital assets, net	\$ 1,653,475	\$ (135,485)	\$ (7,902)		\$ (1,590)	\$ 1,508,498

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 6 – Capital Assets –Continued

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

Governmental Activities

General government	\$ 297,224
Public works	2,040,783
Public health	22,085
Public safety	646,567
Social and economic services	30,852
General government (internal service funds)	680,493
Total governmental activities depreciation expense	<u>\$ 3,718,004</u>

Note 7 - Long-Term Liabilities

Changes in long-term liabilities for the year ended June 30, 2019, were as follows:

	Balance 7/1/2018	<u>Additions</u>	<u>Reductions</u>	Balance 6/30/2019	Amounts Due Within One Year
Governmental					
Intercap loans	2,105,926		(335,239)	1,770,687	192,709
Loan Agreement	390,000		(195,000)	195,000	195,000
Other post-employment	355,639	62,774	(32,762)	385,651	-
Compensated absences (I.S)	85,670	44,251	(42,803)	87,118	8,712
Compensated absences	2,741,198	1,755,430	(1,785,655)	2,710,973	271,097
Governmental long-term liabilities	<u>\$ 5,678,434</u>	<u>\$ 1,862,455</u>	<u>\$ (2,391,459)</u>	<u>\$ 5,149,429</u>	<u>\$ 667,518</u>
Business - Type					
Intercap loans	\$ -	\$ 2,000,000		\$ 2,000,000	\$ 174,207
Compensated Absences	\$ 269,061	\$ 28,178	\$ (239,233)	\$ 58,007	\$ 5,801
Business-type long-term liabilities	<u>\$ 269,061</u>	<u>\$ 2,028,178</u>	<u>\$ (239,233)</u>	<u>\$ 2,058,007</u>	<u>\$ 180,008</u>
Total governmental & business type activities	<u>\$ 5,947,495</u>	<u>\$ 3,890,633</u>	<u>\$ (2,630,692)</u>	<u>\$ 7,207,436</u>	<u>\$ 847,526</u>

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 7 – Long-Term Liabilities – Continued

Long term debt of the County includes the following as of June 30, 2019:

Intercap Loans - Governmental Funds:

Bob Marshall RID – State of Montana Intercap Loan Program Rural Improvement district loan with a final maturity date February 15, 2024. The original amount of the loan was \$100,931 with interest at a variable interest rate between 4.25% and 1.00%. the interest rate effective for FY2019 was 3.15%. The loan is secured by special assessment tax revenues. \$ 40,902

Courthouse Repair – State of Montana Intercap Loan Program with a final maturity date August 15, 2027. The original amount of the loan was \$2,000,000 with interest at a variable interest rate. The interest rate effective for FY2019 was 3.15%. 1,729,785

Intercap Loans - Business Type Activities

Expo Park Grandstands – State of Montana Intercap Loan Program with a final maturity date February 15, 2029. The original amount of the loan was \$2,000,000 with interest at a variable interest rate. The interest rate effective for FY2019 was 3.15%. 2,000,000

Installment Loan - Governmental Funds:

Dickman Excavation, Public Works Gravel Crusher. The original amount of the loan was \$390,000 with an interest rate of 2%. The final maturity date July 10, 2019. 195,000

Total Long Term Debt \$ 3,965,687

Less current maturities 561,916

Total long-term debt, net of current maturities \$ 3,403,771

The annual maturity of all long-term debt (loan agreement and intercap loans) of the County, as of June 30, 2019 is as follows:

	<u>Business-Like Activities</u>		<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2020	174,207	65,918	2020	387,709	63,054
2021	178,602	76,430	2021	197,039	41,644
2022	184,278	67,878	2022	202,255	37,477
2023	190,128	59,036	2023	207,610	33,168
2024	195,470	41,405	2024	218,273	37,200
2025-2029	1,077,316	14,381	2024-2029	752,800	161,889
	<u>2,000,001</u>	<u>325,048</u>		<u>1,965,686</u>	<u>374,433</u>

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 8 - Fund Equity

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

Nonspendable:	
Inventory	\$ 435,005
Prepays	26,200
Total nonspendable	\$ <u>461,205</u>
Spendable:	
Restricted for:	
General government	\$ 496,476
Housing and Community Dev	248,215
Public safety	195,652
Public works	162,284
Health services	1,107,003
Total restricted	\$ <u>2,209,630</u>
Committed for:	
General government	\$ 1,257,579
Public safety	1,474,310
Public works	410,628
Health services	178,900
Culture and recreation	74,685
Total committed	\$ <u>3,850,669</u>
Assigned for:	
General government	\$2,588,294
Public safety	1,663,877
Public works	1,201,963
Health services	1,277,950
Culture and recreation	75,605
Total assigned	\$ <u>6,805,669</u>
Unassigned:	\$ <u>2,235,117</u>

Restricted net position in the government wide statement of net position is \$5,084,075 which includes the restricted fund balance of \$2,209,630 from above, and \$2,874,445 of restricted net position from taxes receivable which is recognized as revenue in the government wide statements but is included in deferred revenue in the governmental funds.

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30,2019

Note 9 - Retirement Plans - PERS

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent plans. This report provides information for employers who are using a June 30, 2018 measurement date for the 2019 reporting. If an employer's fiscal year end is after June 30th, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 2019.

Summary of Significant Accounting Policies - 79

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

General Information about the Pension Plan – 76a, 76b, 76c

Plan Description – 76a: The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

Benefits provided – 76b: The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service
 - Age 65, regardless of membership service
 - Any age, 30 years of membership service
- Hired on or after July 1, 2011
 - Age 65, 5 years of membership service
 - Age 70, regardless of membership service

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - PERS

Early Retirement:

- Hired prior to July 1, 2011
Age 50, 5 years of membership service
Any age, 25 years of membership service
- Hired on or after July 1, 2011
Age 55, 5 years of membership service

Second Retirement: (requires returning to PERS-covered employer or PERS service)

- Retired before January 1, 2016 and accumulate less than 2 years additional service credit or retired on or after January 1, 2016 and accumulate less than 5 years additional service credit:
A refund of member's contributions plus return interest (currently .77% effective July 1, 2017).
No service credit for second employment;
Start the same benefit amount the month following termination; and
Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016 and accumulate at least 2 years of additional service credit:
A recalculated retirement benefit based on provisions in effect after the initial retirement; and
GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016 and accumulate 5 or more years of service credit:
The same retirement as prior to the return to service;
A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Member's highest average compensation (HAC)

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

Compensation Cap

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

Monthly benefit formula

- Members hired prior to July 1, 2011

Less than 25 years of membership service: 1.785% of HAC per year of service credit; 25 years of membership service or more: 2% of HAC per year of service credit.

- Members hired on or after July 1, 2011

Less than 10 years of membership service: 1.5% of HAC per year of service credit;
10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
30 years or more of membership service: 2% of HAC per year of service credit.

Cascade County
Notes to Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - PERS

Guaranteed Annual Benefit Adjustment (GABA)

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

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
 - (a) 1.5% for each year PERS is funded at or above 90%;
 - (b) 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
 - (c) 0% whenever the amortization period for PERS is 40 years or more.

Contributions – 76c: The state Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Special Funding: The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as special funding. Those employers who received special funding are all participating employers.

Not Special Funding: Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are not accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		State & Universities	Local Government		School Districts	
	Hired < 07/01/11	Hired > 07/01/11	Employer	Employer	State	Employer	State
2019	7.900%	7.900%	8.670%	8.570%	0.100%	8.30%	0.370%
2018	7.900%	7.900%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.900%	7.900%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.900%	7.900%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.900%	7.900%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.900%	7.900%	8.170%	8.070%	0.100%	7.800%	0.370%
2012 – 2013	6.900%	7.900%	7.170%	7.070%	0.100%	6.800%	0.370%
2010 – 2011	6.900%		7.170%	7.070%	0.100%	6.800%	0.370%
2008 – 2009	6.900%		7.035%	6.935%	0.100%	6.800%	0.235%
2000 - 2007	6.900%		6.900%	6.800%	0.100%	6.800%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. Employer contributions to the system:
 - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
 - b. Effective July 1, 2013, employers are required to make contributions on working retirees' Compensation. Member contributions for working retirees are not required.
 - c. The portion of employer contributions allocated to the PCR are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - PERS

3. Non-Employer Contributions:
 - a. Special Funding
 - i. The state contributed 0.1% of members' compensation on behalf of local government entities.
 - ii. The state contributed 0.37% of members' compensation on behalf of school district entities.
 - iii. The state contributed a Statutory Appropriation from the General Fund of \$33,454,182.

Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2018, was determined by taking the results of the June 30, 2017, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2018, and 2017, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of \$17,244,182 and the employer's proportionate share was 0.8262 percent.

As of measurement date	Net Pension Liability as of 6/30/2018	Net Pension Liability as of 6/30/2017	Percent of Collective NPL as of 6/30/2018	Percent of Collective NPL as of 6/30/2017	Change in Percent of Collective NPL
CASCADE COUNTY Proportionate Share	\$ 17,244,182	\$ 21,192,097	0.8262%	1.0881%	(0.2619)%
State of Montana Proportionate Share associated with Employer	\$ 5,761,623	\$ 263,977	1.1079%	1.3453%	(0.2375)%
Total	\$ 23,005,804	\$ 21,456,075	1.9341%	2.4334%	(0.4993)%

Changes in actuarial assumptions and methods: There were no changes in assumptions or other inputs that affected the measurement of the TPL.

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

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

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - PERS

Pension Expense – 80g, 80j: At June 30, 2018, the employer recognized \$982,394 for its proportionate share of the Plan’s pension expense and recognized grant revenue of \$384,525 for the state of Montana proportionate share of the pension expense associated with the employer. Additionally, the employer recognized grant revenue of \$0 from the State Statutory Appropriation from the General Fund. (Two years of pension expense are documented in the table below but are not necessary for the employer’s disclosures.)

As of measurement date	Pension Expense as of 6/30/2018	Pension Expense as of 6/30/2017
Employer’s Proportionate Share	\$982,394	\$2,119,713
Employer Grant Revenue – State of Montana Proportionate Share for employer	384,525	14,073
Employer Grant Revenue – State of Montana State Appropriation for employer	0	303,157
Total	\$1,366,919	\$2,436,943

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2018, the employer reported its proportionate share of the Plan’s deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$1,311,304	\$0
Projected Investment Earnings vs. Actual Investment Earnings	0	267,802
Changes in Assumptions	1,466,359	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,283,000
Employer Contributions Subsequent to the Measurement Date	1,138,543	
Total	\$3,916,206	\$3,550,802

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer’s pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2019	\$374,781
2020	\$142,657
2021	\$(1,180,540)
2022	\$(110,037)
2023	\$0
Thereafter	\$0

Cascade County
Notes to the Financial Statements
June 30, 2019

Note 9 - Retirement Plans - PERS

Actuarial Assumptions - 77: The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions.

Admin Expense as % of Payroll	0.26%
General Wage Growth *	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 6.30%
Postretirement Benefit Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January	
• After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.	
• Members hired prior to July 1, 2007	3.0%
• Members hired between July 1, 2007 & June 30, 2013	1.5%
• Members hired on or after July 1, 2013	
• For each year PERS is funded at or above 90%	1.5%
• The 1.5% is reduced by 0.1% for each 2.0% PERS is funded below 90%	
• 0% whenever the amortization period for PERS is 40 years or more	0%
Mortality:	
• Contributing members, , service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled Members	RP-2000 Combined Mortality Tables, with no projections

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. Several factors are considered in evaluating the long-term rate of return assumption including historical rates of return, rate of return assumptions adopted by similar public-sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2018, are summarized in the table below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	2.6%	4.00%
Domestic Equity	36.0%	4.55%
Foreign Equity	18.0%	6.35%
Fixed Income	23.4%	1.00%
Private Equity	12.0%	7.75%
Real Estate	8.0%	4.00%
Total	100.0%	

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - PERS

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate – 78g: The following presents the employer’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.65%)	Current Discount Rate	1.0% Increase (8.65%)
CASCADE COUNTY’s Net Pension Liability	\$24,939,081	\$17,244,182	\$10,925,443

PERS Disclosure for the defined contribution plan - 126

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

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

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

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

At the plan level for the measurement period ended June 30, 2018, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 316 employers that have participants in the PERS-DCRP totaled \$746,144.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - PERS

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) Comprehensive Annual Financial Report (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - SRS

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with participation in the Sheriffs' Retirement System (the Plan). This includes the proportionate share of the collective Net Pension Liability (NPL); Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent pension plans. This report provides information for employers who are using a June 30, 2018 measurement date for the 2019 reporting.

Summary of Significant Accounting Policies – 79

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

General Information about the Pension Plan – 76a, 76b, 76c

Plan Description – 76a: The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, Montana Code Annotated (MCA). This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature.

Benefits provided – 76b: SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

**Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019**

Note 9 - Retirement Plans - SRS

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- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member; and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members' rehire date, and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

Member's compensation period used in benefit calculation

- HAC = Highest Average Compensation
- Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

Compensation Cap

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

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans SRS

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made January 1 each year equal to:

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made January 1 each year equal to: 007

Contributions – 76c: The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member’s compensation. Contributions are deducted from each member’s salary and remitted by participating employers. Member and employer contribution rates are shown in the table below.

Fiscal Year	Member	Employer
2018 – 2019	10.495%	13.115%
2010 – 2017	9.245%	10.115%
2008 – 2009	9.245%	9.825%
1998 – 2007	9.245%	9.535%

Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer’s fiscal year-end can be utilized to determine the Plan’s TPL. The basis for the TPL as of June 30, 2018, was determined by taking the results of the June 30, 2017, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer’s NPL for June 30, 2018, and 2017, are displayed below. The employer’s proportionate share equals the ratio of the employer’s contributions to the sum of all employer contributions during the measurement period. The employer recorded a liability of \$5,445,563 and the employer’s proportionate share was 7.2442 percent.

As of measurement date	Net Pension Liability as of 6/30/2018	Net Pension Liability as of 6/30/2017	Percent of Collective NPL as of 6/30/2018	Percent of Collective NPL as of 6/30/2017	Change in Percent of Collective NPL
CASCADE COUNTY Proportionate Share	\$ 5,445,563	\$ 5,525,741	7.2442%	7.2614%	(0.0173)%
Total	\$ 5,445,563	\$ 5,525,741	7.2442%	7.2614%	(0.0173)%

**Cascade County
Notes to the Financials
Year Ended June 30, 2019**

Note 9 - Retirement Plans - SRS

Changes in actuarial assumptions and methods: There were no changes in assumptions or other inputs that affected the measurement of the TPL.

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

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

Pension Expense – 80g, 80j: At June 30, 2018 measurement date, the employer recognized its proportionate share of the Plan's pension expense. *(Two years of pension expense are documented in the table below but are not necessary for the employer's disclosures.)*

As of measurement date	Pension Expense as of 6/30/2018	Pension Expense as of 6/30/2017
CASCADE COUNTY's Proportionate Share	\$(149,985)	\$342,380
Total	\$(149,985)	\$342,380

Recognition of Deferred Inflows and Outflows – 57, 80h, 80i: At June 30, 2018, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

As of measurement date	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$300,344	\$12,132
Projected Investment Earnings vs Actual Investment Earnings	0	152,440
Changes in Assumptions	3,096,663	5,149,438
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,798	0
Employer Contributions Subsequent to the Measurement Date	789,199	
Total	\$4,310,004	\$5,314,009

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2019	\$(441,894)
2020	\$(571,461)
2021	\$(787,856)
2022	\$8,008
2023	\$0
Thereafter	\$0

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - SRS

Actuarial Assumptions - 77: The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions.

Investment Return (net of admin expense)	7.65%
Admin Expense as % of Payroll	0.21%
General Wage Growth *	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 6.30%
Post Retirement Benefit Increases Guaranteed Annual Benefit Adjustment (GABA):	
• Requires 12 full months of retirement before GABA will be made	3.0%
• Members hired prior to July 1, 2007	1.5%
• Members hired on or after July 1, 2007	
Mortality:	
• Contributing members, service retired members & beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
• Disabled members	RP-2000 Combined Mortality Tables with no projections

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. Several factors are considered in evaluating the long-term rate of return assumption including historical rates of return, rate of return assumptions adopted by similar public-sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2018, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	2.6%	4.00%
Domestic Equity	36.0%	4.55%
Foreign Equity	18.0%	6.35%
Fixed Income	23.4%	1.00%
Private Equity	12.0%	7.75%
Real Estate	8.0%	4.00%
Total	100.0%	

Discount Rate – 78a, 78b, 78d, 78e: The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2118. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - SRS

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate – 78g: The following presents the employer’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.65%)	Current Discount Rate	1.0% Increase (8.65%)
CASCADE COUNTY’s Net Pension Liability	\$9,910,202	\$5,445,563	\$1,789,402

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) Comprehensive Annual Financial Report (CAFR) and the GASB 68 Report disclose the Plan’s fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement plans - TRS

Net Pension Liability - 80a, 80b, 80c, 80d, 80e, 80f

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Montana Teachers' Retirement System (TRS or the System). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability. In accordance with Statement 68, the System has a special funding situation in which the State of Montana is legally responsible for making contributions directly to TRS that are used to provide pension benefits to the retired members of TRS. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer. The following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2019 and June 30, 2018 (reporting dates).

	Net Pension Liability as of 6/30/2019	Net Pension Liability as of 6/30/2018	Percent of Collective NPL as of 6/30/2019	Percent of Collective NPL as of 6/30/2018	Change in Percent of Collective NPL
CASCADE COUNTY					
Proportionate Share	\$61,882	\$50,507	0.0033%	0.0030%	0.0003%
State of Montana Proportionate Share associated with employer	<u>\$43,662</u>	<u>\$32,272</u>	<u>0.0024%</u>	<u>0.0019%</u>	<u>0.0005%</u>
Total	\$105,544	\$82,779	0.0057%	0.0049%	0.0008%

At June 30, 2019, the employer recorded a liability of \$61,882 for its proportionate share of the Net Pension Liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. Therefore, no update procedures were used to roll forward the total pension liability to the measurement date. The employer's proportion of the net pension liability was based on the employer's contributions received by TRS during the measurement period July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of TRS' participating employers. At June 30, 2019, the employer's proportion was 0.0033 percent.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

Changes in actuarial assumptions and other inputs: As a result of the recent actuarial experience study, dated May 3, 2018, the following changes to the actuarial assumptions were made since the previous measurement date:

- Assumed rate of inflation was reduced from 3.25% to 2.50%
- Payroll growth assumption was reduced from 4.00% to 3.25%
- Investment return assumption was reduced from 7.75% to 7.50%.
- Wage growth assumption was reduced from 4.00% to 3.25%
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:
 - For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years.

The tables include margins for mortality improvement which is expected to occur in the future.

- Mortality among disabled members was updated to the following:
 - For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.
 - For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022.
- Retirement rates were updated
- Termination rates were updated
- Rates of salary increases were updated

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

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

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

Pension Expense – 80g, 80j

	Pension Expense as of 6/30/2019
CASCADE COUNTY Proportionate Share	\$6,910
State of Montana Proportionate Share associated with the Employer	<u>\$4,262</u>
Total	\$11,172

At June 30, 2019, the employer recognized a Pension Expense of \$11,172 for its proportionate share of the TRS' pension expense. The employer also recognized grant revenue of \$4,262 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

Deferred Inflows and Outflows - 80h, 80i

At June 30, 2019, the employer reported its proportionate share of TRS' deferred outflows of resources and deferred inflows of resources related to TRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$442	\$39
Changes in actuarial assumptions	\$5,044	\$92
Difference between projected and actual investment earnings	\$0	\$559
Changes in proportion & Differences between actual and expected contributions	\$7,567	\$2,335
*Contributions paid to TRS subsequent to the measurement date - FY 2019 Contributions	\$4,121	
Total	\$17,174	\$3,025

* Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

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

Year ended June 30:	Deferred Outflows of Resources (a)	Deferred Inflows of Resources (b)	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense (a) – (b)
2020	\$6,396	\$2,465	\$3,931
2021	\$5,180	\$0	\$5,180
2022	\$2,487	\$1,280	\$1,207
2023	\$0	\$288	(\$288)
2024	\$0	\$0	\$0
Thereafter	\$0	\$0	\$0

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

Plan Description – 76a

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

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

Summary of Benefits – 76b

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

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

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

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

Overview of Contributions – 76c

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

The tables below show the legislated contribution rates for TRS members, employers and the State.

School District and Other Employers

	<u>Members</u>	<u>Employers</u>	<u>General fund</u>	<u>Total employee & employer</u>
Prior to July 1, 2007	7.15%	7.47%	0.11%	14.73%
July 1, 2007 to June 30, 2009	7.15%	7.47%	2.11%	16.73%
July 1, 2009 to June 30, 2013	7.15%	7.47%	2.49%	17.11%
July 1, 2013 to June 30, 2014	8.15%	8.47%	2.49%	19.11%
July 1, 2014 to June 30, 2015	8.15%	8.57%	2.49%	19.21%
July 1, 2015 to June 30, 2016	8.15%	8.67%	2.49%	19.31%
July 1, 2016 to June 30, 2017	8.15%	8.77%	2.49%	19.41%
July 1, 2017 to June 30, 2018	8.15%	8.87%	2.49%	19.51%
July 1, 2018 to June 30, 2019	8.15%	8.97%	2.49%	19.61%
July 1, 2019 to June 30, 2020	8.15%	9.07%	2.49%	19.71%
July 1, 2020 to June 30, 2021	8.15%	9.17%	2.49%	19.81%
July 1, 2021 to June 30, 2022	8.15%	9.27%	2.49%	19.91%
July 1, 2022 to June 30, 2023	8.15%	9.37%	2.49%	20.01%
July 1, 2023 to June 30, 2024	8.15%	9.47%	2.49%	20.11%

State and University Employers

	<u>Members</u>	<u>Employers</u>	<u>General fund</u>	<u>Total employee & employer</u>
Prior to July 1, 2007	7.15%	7.47%	0.11%	14.73%
July 1, 2007 to June 30, 2009	7.15%	9.47%	0.11%	16.73%
July 1, 2009 to June 30, 2013	7.15%	9.85%	0.11%	17.11%
July 1, 2013 to June 30, 2014	8.15%	10.85%	0.11%	19.11%
July 1, 2014 to June 30, 2015	8.15%	10.95%	0.11%	19.21%
July 1, 2015 to June 30, 2016	8.15%	11.05%	0.11%	19.31%
July 1, 2016 to June 30, 2017	8.15%	11.15%	0.11%	19.41%
July 1, 2017 to June 30, 2018	8.15%	11.25%	0.11%	19.51%
July 1, 2018 to June 30, 2019	8.15%	11.35%	0.11%	19.61%
July 1, 2019 to June 30, 2020	8.15%	11.45%	0.11%	19.71%
July 1, 2020 to June 30, 2021	8.15%	11.55%	0.11%	19.81%
July 1, 2021 to June 30, 2022	8.15%	11.65%	0.11%	19.91%
July 1, 2022 to June 30, 2023	8.15%	11.75%	0.11%	20.01%
July 1, 2023 to June 30, 2024	8.15%	11.85%	0.11%	20.11%

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

TRS Stand-Alone Statements – 76d

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

Actuarial Assumptions - 77

The Total Pension Liability as of June 30, 2018, is based on the results of an actuarial valuation date of July 1, 2018. There were several significant assumptions and other inputs used to measure the total pension liability. The actuarial assumptions used in the July 1, 2018 valuation were based on the results of the last actuarial experience study, dated May 3, 2018. Among those assumptions were the following:

- Total Wage Increases* 3.25%-7.76% for Non-University Members and 4.25% for University Members
- Investment Return 7.50%
- Price Inflation 2.50%
- Postretirement Benefit Increases
 - Tier One Members: If the retiree has received benefits for at least 3 years, the retirement allowance will be increased by 1.5% on January 1st.
 - Tier Two Members, the retirement allowance will be increased by an amount equal to or greater than 0.5% but no more than 1.5% if the most recent actuarial valuation shows the System to be at least 90% funded and the provisions of the increase is not projected to cause the funded ratio to be less than 85%.
- Mortality among contributing members, service retired members, and beneficiaries
 - For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years
- Mortality among disabled members
 - For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.
 - For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022

*Total Wage Increases include 3.25% general wage increase assumption

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

Discount Rate - 78a, 78b, 78d

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions the State general fund will contribute \$25 million annually to the System payable July 1st of each year. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

Target Allocations - 78c, 78e, 78f

Asset Class	Target Asset Allocation (a)	Real Rate of Return Arithmetic Basis (b)	Long-Term Expected Portfolio Real Rate of Return* (a) x (b)
Domestic Equity	35.00%	6.68%	2.34%
International Equity	18.00%	6.98%	1.26%
Private Equity	10.00%	10.15%	1.02%
Natural Resources	3.00%	4.09%	0.12%
Core Real-Estate	7.00%	5.38%	0.38%
TIPS	3.00%	1.78%	0.05%
Intermediate Duration Bonds	19.00%	2.15%	0.41%
High Yield Bonds	3.00%	4.36%	0.13%
Cash	<u>2.00%</u>	0.81%	<u>0.02%</u>
	100.00%		5.73%
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return	8.23%

* The assumed rate is comprised of a 2.50% inflation rate and a real long-term expected rate of return of 5.00%.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2013 through 2017, is outlined in a report dated May 3, 2018. Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation). Estimates of variability and correlations for each asset class, were developed by the System's investment consultant. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The long-term rate of return assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The average long term capital market assumptions published in the Survey of Capital Market Assumptions 2017 Edition by Horizon Actuarial Service, LLC, yield a median real return of 5.07%. Our recommended assumption of 5.00% for the real return reflects granting each source some degree of credibility. Combined with the 2.50% inflation assumption, the resulting nominal return is 7.50%.

Sensitivity Analysis – 78g

	1.0% Decrease (6.50%)	Current Discount Rate	1.0% Increase (8.50%)
The Employer's proportion of Net Pension Liability	\$85,090	\$61,882	\$42,444

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.50%) or 1.00% higher (8.50%) than the current rate.

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 - Retirement Plans - TRS

Summary of Significant Accounting Policies – 79

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

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

Pension Amounts Total for Employer - Employer's proportion of TRS and PERS pension amounts combined - 74

	The employer's proportionate share associated with TRS	The employer's proportionate share associated with PERS	The employer's Total Pension for TRS & PERS
Total Pension Liability	\$200,186	23,005,804	23,205,990
Fiduciary Net Position	\$138,304	5,761,623	5,899,927
Net Pension Liability	\$61,882	17,244,182	17,306,064
Deferred Outflows of Resources	\$17,174	3,916,206	3,933,380
Deferred Inflows of Resources	\$3,025	3,550,802	3,553,827
Pension Expense	\$11,172	1,366,919	1,378,091

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 10 Post-Employment Benefits Other Than Pensions

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

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

Applicable Dates and Periods

	Fiscal Year Ending June 30, 2019
• Measurement Date	June 30, 2019
• Measurement Period	July 1, 2017 to June 30, 2018
• Actuarial Valuation Date	May 31, 2017

Update procedures were used to roll forward the Total OPEB Liability from the valuation date (May 31, 2017) to the measurement date (June 30, 2018)

Plan Information

	Fiscal Year Ending June 30, 2019
• Plan Type	Single Employer
• OPEB trust	No
• Special funding situation	No
• Nonemployer contributing entities	No

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 10 Post-Employment Benefits Other Than Pensions

Covered Participants

At June 30, 2018, the measurement date, the following number of participants were covered by the benefit terms:

	Number of Covered Participants
■ Inactives currently receiving benefits	7
■ Inactives entitled to but not yet receiving benefits	-
■ Active employees	480
■ Total	487

Total OPEB Liability

	Fiscal Year Ending	
	06/30/18	06/30/19
	Measurement Date 06/30/17	Measurement Date 06/30/18
• Total OPEB Liability (TOL)	\$ 355,639	\$ 385,651

Changes in Total OPEB Liability

	Total OPEB Liability
• Balance at 06/30/18 (6/30/17 measurement date)	\$ 355,639
❖ Changes for the year	
Service Cost	48,375
Interest	14,399
Changes of benefit terms	0
Actual vs. expected experience	0
Assumption changes	(5,178)
Benefit payments	(27,584)
• Net Changes	30,012
• Balance at 06/30/19 (06/30/18 measurement date)	\$ 385,651

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 10 Post-Employment Benefits Other Than Pensions

Sensitivity of Total OPEB Liability

■ **Changes in the Discount Rate**

	Discount Rate		
	1% Decrease (2.87%)	Current Rate (3.87%)	1% Increase (4.87%)
■ Total OPEB Liability	\$ 415,714	\$ 385,651	\$ 358,142

■ **Changes in the Healthcare Trend Rate**

	Healthcare Trend Rate		
	1% Decrease	Current Trend	1% Increase
■ Total OPEB Liability	\$ 340,082	\$ 385,651	\$ 440,434

OPEB Expense for Fiscal Year

	2018/19
	Measurement Period 2017/18
■ OPEB Expense*	\$ 60,618

Deferred Outflows/Inflows at June 30, 2019

	June 30, 2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ -	\$ -
■ Changes in assumptions	-	12,552
■ Employer contributions made subsequent to the measurement date*	20,658	-
■ Total	20,658	12,552

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 10 Post-Employment Benefits Other Than Pensions

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

FYE June 30	Deferred Outflows/(Inflows) of Resources
■ 2020	\$ (2,156)
■ 2021	(2,156)
■ 2022	(2,156)
■ 2023	(2,156)
■ 2024	(2,156)
■ Thereafter	(1,772)

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2018 Measurement Date
■ Actuarial Valuation Date	■ May 31, 2017
■ Contribution Policy	■ No pre-funding
■ Discount Rate	■ 3.87% at June 30, 2018 (Bond Buyer 20-Bond Index) ■ 3.69% at June 30, 2017 (Bond Buyer 20-Bond Index)
■ General Inflation	■ 2.75% annually
■ Retirement, Disability, Termination	■ Same as used in the June 30, 2016 actuarial valuations of PERS and SRS of the State of Montana
■ Mortality and Mortality Improvement	■ RP-2014 mortality tables projected fully generational with Scale MP-2016

Cascade County
Notes to the Financial Statements
Year Ended June 30, 2019

Note 10 Post-Employment Benefits Other Than Pensions

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2018 Measurement Date
■ Salary Increases	<ul style="list-style-type: none"> ■ Aggregate - 3.75% annually ■ Merit - Same as used in the June 30, 2016 actuarial valuations of PERS and SRS of the State of Montana
■ Medical Trend	■ 7.5% for 2018/19, decreasing to an ultimate rate of 4.0% in 2075/76
■ PEMHCA Minimum Increase	■ 4.25% annually
■ Healthcare Participation for Future Retirees	<ul style="list-style-type: none"> ■ < age 65 - 10% ■ ≥ age 65 - 0% ■ 15% of future retirees will elect spouse coverage ■ Participation assumptions based on actual County experience

Changes Since June 30, 2017 Measurement Date

	June 30, 2018 Measurement Date
■ Changes of assumptions	■ Discount rate was updated based on municipal bond rate as of the measurement date
■ Changes of benefit terms	■ None

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 11 - Risk Management

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

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

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

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

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

The County is uninsured as to prisoner medical costs even though state law makes it liable for all medical costs incurred by prisoners while in the County's custody. In the fiscal period ending June 30, 2019, the County incurred \$422,923 in prisoner medical costs. The County also contracts with Planned Parenthood to provide health care and mental health services to both County inmates and State inmates. In the fiscal year ended June 30, 2019, the County expended \$962,719 for these services. The County receives a reimbursement for non-county inmates that the County houses. This is not a direct dollar reimbursement, but is built into the per diem rate paid by the State and other renters of the facility.

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

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

CASCADE COUNTY
Notes to the Financial Statements
Year Ended June 30, 2019

Note 12 - Prior Period Adjustments

The county's financial statements as of June 30, 2018, contained the following errors in MV County Option Tax Revenue: (1) understatement of revenue not previously recognized in the amount of \$243,474 for FY2017 and \$355,723 for FY2018. The governmental activities net position and the general fund's fund balance has been restated by a net increase of these errors in the amount of \$599,197.

The Statement of Net Position for the Investment Trust Fund contains a prior period adjustment, between internal and external participants. \$245,973 was changed from External to Internal due to TID funds, 7900 and 7901 being reclassified to a Special Revenue Fund, Fund 2310 and 2315. Originally they were classified as Fiduciary Fund and therefore was an external participant. The remainder of \$251,854 adjustment was due to the prior year distribution was allocated on the ending balance of the funds rather than the monthly distributions that were occurring.

**Cascade County
Required Supplementary Information
Year Ended June 30, 2019**

2019 PERS-DBRP GASB Disclosures

**Schedule of Proportionate Share of the Net Pension Liability
PERS**

As of measurement date	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.8262%	1.0881%	1.0876%	1.0987%	1.1350%
Employer's Net Pension Liability (amount)	\$17,244,182	\$21,192,097	\$18,525,159	\$15,358,683	\$14,142,334
State's Net Pension Liability (amount)	5,761,623	263,977	226,356	188,655	172,699
Total	\$23,005,804	\$21,456,075	\$18,751,515	\$15,547,338	\$14,315,033
Employer's Covered Payroll	\$13,610,476	\$13,525,406	\$13,027,240	\$12,822,270	\$12,879,150
Employer's Proportionate Share as a percent of Covered Payroll	126.70%	156.68%	142.20%	119.78%	111.22%
Plan Fiduciary Net Position as a percent of Total Pension Liability	73.47%	73.75%	74.71%	78.40%	79.87%

**The amounts presented for each fiscal year were determined as of June 30, the measurement date.
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available*

Schedule of Contributions

As of most recent FYE (reporting date)	2019	2018	2017	2016	2015
Contractually Required DB Contributions	\$1,138,543	\$1,150,860	\$1,129,797	\$1,088,888	\$1,056,607
Plan Choice Rate Required Contributions	\$0	\$0	\$0	\$14,370	\$21,499
Contributions in Relation to the Contractually Required Contributions	\$1,138,543	\$1,150,860	\$1,129,797	\$1,103,258	\$1,078,106
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0
Employer's Covered Payroll	\$14,199,483	\$13,610,476	\$13,525,406	\$13,027,240	\$12,822,270
Contributions as a percent of Covered Payroll	8.02	8.46%	8.35%	8.47%	8.41%

**The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**Cascade County
Required Supplementary Information
Year Ended June 30, 2019**

2019 PERS - DBRP GASB Disclosures

Changes of Benefit Terms

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

2017:

Working Retiree Limitations – for PERS

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

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

Interest credited to member accounts – Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member’s accumulated contributions rate than the present value of the member’s benefit.

Disabled PERS Defined Contribution (DC) Members

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

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 2016 Experience Study:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.26%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year’s actual administrative expenses.

**Cascade County
Required Supplementary Information
Year Ended June 30, 2019**

2019 SRS GASB 68 Disclosures

Schedule of Proportionate Share of the Net Pension Liability

As of measurement date	2018	2017	2016	2015	2014
CASCADE COUNTY's proportion of the Net Pension Liability (percentage)	7.2442%	7.2614%	7.0281%	6.9562%	7.1387%
Employer's Net Pension Liability (amount)	\$5,445,563	\$5,525,741	\$12,346,814	\$6,705,714	\$2,970,906
Total	\$5,445,563	\$5,525,741	\$12,346,814	\$6,705,714	\$2,970,906
Employer's Covered Payroll	\$5,620,550	\$5,433,155	\$4,961,368	\$4,733,393	\$4,616,773
Employer's Proportionate Share as a percent of Covered Payroll	96.89%	101.70%	248.86%	141.67%	64.35%
Plan Fiduciary Net Position as a percent of Total Pension Liability	82.68%	81.30%	63.00%	75.40%	87.24%

**The amounts presented for each fiscal year were determined as of June 30, the measurement date.
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

Schedule of Contributions

As of reporting date	2019	2018	2017	2016	2015
Contractually Required Contributions	\$789,199	\$750,940	\$549,549	\$514,223	\$480,149
Contributions in Relation to the Contractually Required Contributions	\$789,199	\$750,940	\$549,549	\$514,223	\$480,149
Contribution Deficiency (Excess)	0	\$0	\$0	\$0	\$0
Employer's Covered Payroll	\$6,017,526	\$5,620,550	\$5,433,155	\$4,961,368	\$4,733,393
Contributions as a percent of Covered Payroll	13.12%	13.36%	10.11%	10.36%	10.14%

**The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

Cascade County
Required Supplementary Information
Year Ended June 30, 2019

2019 SRS GASB 68 Disclosures - Measurement Date

Changes of Benefit Terms

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

2017:

Increase in SRS Employee and Employer Contributions, effective July 1, 2017:

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

Second Retirement Benefit – for SRS

Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of reemployment;
 - is refunded the accumulated contributions associated with the period of reemployment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of reemployment;
 - starting the first month following termination of service, receives:
 - * the same retirement benefit previously paid to the member, and
 - * a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - * on the initial retirement benefit in January immediately following second retirement, and
 - * on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

Refunds

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

Interest credited to member accounts

- Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

**Cascade County
Required Supplementary Information
Year Ended June 30, 2019**

2019 SRS GASB 68 Disclosures

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2018 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.30%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.23%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

**Cascade County
Required Supplementary Information
Year Ended June 30, 2019**

2019 TRS GASB 68 Disclosures

**Schedule of Proportionate Share of the Net Pension Liability
Determined as of the Measurement Date**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	0.0033%	0.0030%	0.0025%	0.0031%	0.0028%
Employer's proportionate share of the net pension liability associated with the Employer	\$61,882	\$50,507	\$45,322	\$50,544	\$42,903
State of Montana's proportionate share of the net pension liability associated with the Employer	\$43,662	\$32,272	\$32,920	\$41,277	\$32,041
Total	\$105,544	\$82,779	\$78,242	\$91,821	\$74,944
Employer's covered payroll	\$44,533	\$39,505	\$32,205	\$39,268	\$35,164
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	138.96%	127.85%	140.73%	128.72%	122.01%
Plan fiduciary net position as a percentage of the total pension liability	69.09%	70.09%	66.69%	69.30%	70.36%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

CASCADE COUNTY
Required Supplementary Information
Year Ended June 30, 2019

2019 TRS GASB 68 Disclosures

Schedule of Contributions Determined as of the Reporting Date

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$4,121	\$3,950	\$3,465	\$2,792	\$3,365
Contributions in relation to the contractually required contributions	\$4,121	\$3,950	\$3,465	\$2,792	\$3,365
Contribution deficiency (excess)	\$0	\$0	\$0	\$0	\$0
District's covered payroll	\$45,939	\$44,533	\$39,505	\$32,205	\$39,268
Contributions as a percentage of covered payroll	8.97%	8.87%	8.77%	8.67%	8.57%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

Cascade County
Required Supplementary Information
Year Ended June 30, 2019

2019 TRS GASB 68 Disclosures

Changes of Benefit Terms:

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

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

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

- (1) **Final Average Compensation:** average of earned compensation paid in five consecutive years of full-time service that yields the highest average
- (2) **Service Retirement:** Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55
- (3) **Early Retirement:** Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55
- (4) **Professional Retirement Option:** if the member has been credited with 30 or more years of service and has attained the age of 60 they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%
- (5) **Annual Contribution:** 8.15% of member's earned compensation
- (6) **Supplemental Contribution Rate:** On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5% if the following three conditions are met:
 - a. The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and
 - b. The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and
 - c. A State or employer contribution rate increase or a flat dollar contribution to the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.
- (7) **Disability Retirement:** A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination
- (8) **Guaranteed Annual Benefit Adjustment (GABA):**
 - a. If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

Cascade County
Required Supplementary Information
Year Ended June 30, 2019

2019 TRS GASB 68 Disclosures

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

- Annual State contribution equal to \$25 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in FY 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:
 - School Districts contributions will increase from 7.47% to 8.47%
 - The Montana University System and State Agencies will increase from 9.85% to 10.85%.
 - The supplemental employer contribution will increase by 0.1% each fiscal year for fiscal year 2014 thru fiscal year 2024. Fiscal years beginning after June 30, 2024 the total supplemental employer contribution will be equal to 2%.
- Members hired prior to July 1, 2013 (Tier 1) under HB 377 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

Cascade County
Required Supplementary Information
Year Ended June 30, 2019

2019 TRS GASB 68 Disclosures

Changes in actuarial assumptions and other inputs:

The following changes to the actuarial assumptions were adopted in 2018:

- Assumed rate of inflation was reduced from 3.25% to 2.50%
- Payroll growth assumption was reduced from 4.00% to 3.25%
- Investment return assumption was reduced from 7.75% to 7.50%.
- Wage growth assumption was reduced from 4.00% to 3.25%
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

- For Males and Females: RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years.

The tables include margins for mortality improvement which is expected to occur in the future.

- Mortality among disabled members was updated to the following:
 - For Males: RP 2000 Disabled Mortality Table, set back three years, with mortality improvements projected by Scale BB to 2022.
 - For Females: RP 2000 Disabled Mortality Table, set forward two years, with mortality improvements projected by Scale BB to 2022.
- Retirement rates were updated
- Termination rates were updated
- Rates of salary increases were updated

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

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

Cascade County
Required Supplementary Information
Year End June 30, 2019

2019 TRS GASB 68 Disclosures

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

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

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

- Assumed rate of inflation was reduced from 3.50% to 3.25%
- Payroll Growth Assumption was reduced from 4.50% to 4.00%
- Assumed real wage growth was reduced from 1.00% to 0.75%
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

**Cascade County
Required Supplementary Information
Year Ended June 30, 2019**

2019 OPEB Disclosures

Schedule of Changes in Total OPEB Liability and Related Ratios

Fiscal Year	2018/19	2017/18
Measurement Period:	2017/18	2016/17
Changes in Total OPEB Liability		
Service Cost	48,375	49,540
Interest	14,399	12,119
Changes of benefit terms		
Actual vs expected Experience		
Assumption changes	(5,178)	(10,996)
Benefit payments	(27,584)	(34,446)
Net Changes	30,012	16,217
Total OPEB Liability (beginning of year)	355,639	339,422
Total OPEB Liability (end of year)	385,651	355,639

Schedule of Changes in Total OPEB Liability and Related Ratios

	Fiscal Year 2018/19	Fiscal Year 2017/18
Total OPEB Liability/(Asset)	385,651	355,639
Covered payroll*	19,620,841	19,957,445
Total OPEB Liability as a percentage of covered payroll	2%	1.78%

Cascade County
 Budgetary Comparison Schedule
 For the Year Ended June 30, 2019

	1000 General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 797,731	\$ 797,731	\$ 1,270,763	\$ 473,032
Charges for goods and services	575,150	575,150	460,509	(114,641)
Licenses and permits	3,500	3,500	7,350	3,850
Taxes	9,199,630	9,199,630	9,502,490	302,860
Investment income	42,802	42,802	87,471	44,669
Fines and forfeitures	290,000	290,000	429,786	139,786
Other revenue	16,500	11,260	66,980	55,670
On-behalf Payments Related to OPEB	-	-	227,328	227,328
Total Revenues	10,925,313	10,920,073	12,052,677	1,132,604
 EXPENDITURES				
General government	11,231,308	11,023,808	10,007,794	1,016,014
Debt service:				
Interest	105,293	63,293	63,308	(15)
Principal retirement	500,505	365,505	328,038	37,467
Capital Outlay	20,000	25,000	23,860	1,140
Total expenditures	11,857,106	11,477,606	10,423,000	1,054,606
Revenues over (under) expenditures	(931,793)	(557,533)	1,629,677	2,187,210
Transfers in	653,469	658,709	626,153	(32,556)
Transfers out	(2,236,991)	(2,616,491)	(2,603,535)	12,956
Net change in fund balances	(2,515,315)	(2,515,315)	(347,705)	2,167,610
Fund balances - beginning	3,864,526	3,864,526	3,864,526	-
Fund balances - ending	\$ 1,349,211	\$ 1,349,211	\$ 3,516,821	\$ 2,167,610

Cascade County
 Budgetary Comparison Schedule
 For the Year Ended June 30, 2019

2110 Road Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 998,010	\$ 998,010	\$ 787,765	\$ (210,245)
Licenses and permits	11,000	11,000	10,387	(613)
Taxes	1,879,125	1,879,125	1,871,068	(8,057)
Investment income	10,000	10,000	21,684	11,684
Other revenue	24,000	24,000	29,700	5,700
Total revenues	<u>2,922,135</u>	<u>2,922,135</u>	<u>2,720,604</u>	<u>(201,531)</u>
EXPENDITURES				
Public works	6,633,151	6,625,633	6,370,824	254,809
Debt service:				
Interest	7,800	7,800	7,800	-
Principal retirement	195,000	195,000	195,000	-
Capital Outlay	-	7,518	7,518	-
Total expenditures	<u>6,835,951</u>	<u>6,835,951</u>	<u>6,581,142</u>	<u>254,809</u>
Revenues over (under) expenditures	<u>(3,913,816)</u>	<u>(3,913,816)</u>	<u>(3,860,538)</u>	<u>53,278</u>
Transfers in	3,135,214	3,135,214	3,091,214	(44,000)
Net change in fund balances	(778,602)	(778,602)	(769,324)	9,278
Fund balances - beginning	1,403,055	1,403,055	1,403,055	-
Fund balances - ending	<u>\$ 624,453</u>	<u>\$ 624,453</u>	<u>\$ 633,731</u>	<u>\$ 9,278</u>

Cascade County
 Budgetary Comparison Schedule
 For the Year Ended June 30, 2019

	2301 Public Safety			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Intergovernmental sources				
Charges for goods and services	\$ 253,440	\$ 253,440	\$ 291,359	\$ 37,919
Licenses and permits	5,823,931	5,823,931	6,911,808	1,087,877
Taxes	27,278	27,278	31,150	3,872
Investment income	5,715,540	5,715,540	5,523,623	(191,917)
Other revenue	8,000	8,000	39,153	31,153
Total revenues	37,300	37,300	219,998	182,698
EXPENDITURES	11,865,489	11,865,489	13,017,091	1,151,602
Public safety	14,841,838	14,817,103	13,905,601	911,502
Public health	12,000	12,000	1,258	10,742
Capital Outlay	-	20,000	20,000	-
Total expenditures	14,853,838	14,849,103	13,926,859	922,244
Revenues over (under) expenditures	(2,988,349)	(2,983,614)	(909,768)	2,073,846
Transfers in	797,855	797,855	742,855	(55,000)
Transfers out	(316,590)	(321,325)	(314,540)	6,785
Net change in fund balances	(2,507,084)	(2,507,084)	(481,453)	2,025,631
Fund balances - beginning	3,101,956	3,101,956	3,101,956	-
Fund balances - ending	\$ 594,872	\$ 594,872	\$ 2,620,503	\$ 2,025,631

Cascade County
Combining Governmental Balance Sheet
Nonmajor Governmental Funds
Summary by Fund Type
June 30, 2019

	Special revenue funds	Debt service funds	Capital projects funds	Nonmajor Governmental Funds
Assets				
Cash and investments	4,297,364	591,979	3,575,817	8,465,160
Accounts receivable	1,005,595	(36)	3,911	1,009,470
Taxes and assessments receivable	1,074,874	15,828	556	1,091,258
Loans receivable	171,093	-	-	171,093
Inventory	\$ 104,057	\$ -	\$ -	\$ 104,057
Prepaid expenses	26,200	-	-	26,200
Total assets	<u>\$ 6,679,184</u>	<u>\$ 607,771</u>	<u>\$ 3,580,283</u>	<u>\$ 10,867,237</u>
 Liabilities, deferred inflows and fund balances				
Accounts payable	\$ 400,254	\$ -	\$ 116,175	\$ 516,429
Accrued payroll	244,130	-	-	244,130
Due to other funds	171,769	-	-	171,769
Total liabilities	<u>816,153</u>	<u>-</u>	<u>116,175</u>	<u>932,328</u>
Deferred inflows				
Deferred tax revenue	1,104,284	38,647	724	1,143,655
Total deferred inflow of resources	<u>1,104,284</u>	<u>38,647</u>	<u>724</u>	<u>1,143,655</u>
Fund Balances				
Nonspendable	130,258	-	-	130,258
Restricted	1,716,557	493,072	-	2,209,630
Committed	789,772	-	-	789,772
Assigned	2,140,661	81,651	3,463,384	5,685,696
Unassigned	(18,501)	(5,599)	-	(24,100)
Total fund balances, liabilities, and deferred inflows	<u>\$ 6,679,184</u>	<u>\$ 607,771</u>	<u>\$ 3,580,283</u>	<u>\$ 10,867,237</u>

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Summary by Fund Type
For the Year Ended June 30, 2019

	Special revenue funds	Debt service funds	Capital projects funds	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental sources	\$ 4,262,473	\$ -	\$ -	\$ 4,262,473
Charges for goods and services	2,766,662	-	-	2,766,662
Licenses and permits	151,411	-	-	151,411
Taxes	9,540,379	551	21	9,540,951
Investment income	56,745	11,156	36,885	104,786
Fines and forfeitures	34,197	-	-	34,197
Other revenue	347,731	132,191	514,632	994,554
Total revenues	<u>17,159,598</u>	<u>143,898</u>	<u>551,538</u>	<u>17,855,035</u>
Expenditures				
Current:				
Public works	1,205,070	-	-	1,205,070
General government	1,540,364	(297)	-	1,540,067
Public safety	2,438,488	-	85,168	2,523,656
Public health	4,401,099	-	-	4,401,099
Social and economic	749,161	-	-	749,161
Culture and recreation	599,411	-	-	599,411
Environmental management	12,891	-	-	12,891
Housing & Community Development	58,122	-	-	58,122
Debt service:				
Interest	-	32,220	-	32,220
Principal	-	7,201	-	7,201
Capital outlay:				
Capital Outlay	35,264	-	1,074,927	1,110,191
Total expenditures	<u>11,039,870</u>	<u>39,124</u>	<u>1,160,095</u>	<u>12,239,089</u>
Excess (deficiency) of revenues over expenditures	<u>6,119,728</u>	<u>104,774</u>	<u>(608,557)</u>	<u>5,615,946</u>
OTHER FINANCING SOURCES				
Other revenue	-	-	136,250	136,250
Transfers in	829,875	-	3,005,796	3,835,671
Transfers out	(8,295,606)	(138,540)	(93,199)	(8,527,345)
Total other financing sources	<u>(7,465,731)</u>	<u>(138,540)</u>	<u>3,048,847</u>	<u>(4,555,424)</u>
Net change in fund balances	<u>(1,346,003)</u>	<u>(33,766)</u>	<u>2,440,290</u>	<u>1,060,522</u>
Fund balances - beginning	6,104,750	602,891	1,023,094	7,730,735
Fund balances - ending	<u>\$ 4,758,747</u>	<u>\$ 569,125</u>	<u>\$ 3,463,384</u>	<u>\$ 8,791,257</u>

NON-MAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

Library- Established to maintain and operate libraries.

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

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

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

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

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

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

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

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

Museums- Established to maintain and operate museums.

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

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

WINDY- To account for contributions for renewable energy sources.

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

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

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

Records Preservation- Established to preserve county records.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Community Decay- Established to enforce County Community decay ordinance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Air Quality Control- Established to fund air pollution monitoring.

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

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

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

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

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

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

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

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

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

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

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

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

RSVP- Aging Services- Established to account for a grant that funds the Retired Senior Volunteer Program.

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

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

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2111 Road Materials	2130 Bridge/County Roads	2140 Weed Control	2150 Predatory Animal Control
Assets				
Inventory	-	-	73,247	-
Cash and investments	63,645	6,060	189,429	2,292
Accounts receivable	-	-	32,812	-
Taxes and assessments receivable	8,014	254,371	36,107	205
Loans receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 71,659</u>	<u>\$ 260,431</u>	<u>\$ 331,595</u>	<u>\$ 2,497</u>
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ -	\$ -	\$ 756	\$ -
Accrued payroll	-	-	21,689	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>22,445</u>	<u>-</u>
Deferred tax revenue	8,413	261,156	38,038	215
Total deferred inflow of resources	<u>8,413</u>	<u>261,156</u>	<u>38,038</u>	<u>215</u>
Fund Balances				
Nonspendable	-	-	73,247	-
Restricted	-	-	-	2,282
Committed	30,000	-	43,000	-
Assigned	33,245	-	154,864	-
Unassigned	-	(725)	-	-
Total fund balances (deficits)	<u>\$ 63,245</u>	<u>\$ (725)</u>	<u>\$ 271,111</u>	<u>\$ 2,282</u>
Total liabilities and fund balances (deficits)	<u>\$ 71,658</u>	<u>\$ 260,431</u>	<u>\$ 331,594</u>	<u>\$ 2,497</u>

2160 State Fair	2180 District Court	2190 Comprehensive Insurance	2200 Mosquito Control	2210 Parks	2220 Library	2230 Emergency Medical Service
-	-	-	30,811	-	-	-
1,450	199,391	43,010	73,285	24,045	25,492	50,725
-	-	-	-	-	-	399
196,660	81,842	12,707	43,527	-	9,269	12,685
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 198,110</u>	<u>\$ 281,233</u>	<u>\$ 55,717</u>	<u>\$ 147,623</u>	<u>\$ 24,045</u>	<u>\$ 34,761</u>	<u>\$ 63,809</u>
\$ -	\$ 83	\$ 2,581	\$ 1,178	\$ -	\$ -	\$ 991
-	24,471	-	11,329	-	2,262	1,728
-	-	-	-	-	-	-
-	24,554	2,581	12,507	-	2,262	2,719
<u>200,800</u>	<u>85,974</u>	<u>14,450</u>	<u>45,976</u>	<u>-</u>	<u>12,063</u>	<u>13,201</u>
<u>200,800</u>	<u>85,974</u>	<u>14,450</u>	<u>45,976</u>	<u>-</u>	<u>12,063</u>	<u>13,201</u>
-	-	-	30,811	-	-	-
-	-	-	-	-	-	-
-	75,757	10,000	35,545	666	20,437	3,165
-	94,948	28,686	22,784	23,379	-	44,724
(2,691)	-	-	-	-	-	-
<u>\$ (2,691)</u>	<u>\$ 170,705</u>	<u>\$ 38,686</u>	<u>\$ 89,140</u>	<u>\$ 24,045</u>	<u>\$ 20,437</u>	<u>\$ 47,889</u>
<u>\$ 198,109</u>	<u>\$ 281,233</u>	<u>\$ 55,717</u>	<u>\$ 147,623</u>	<u>\$ 24,045</u>	<u>\$ 34,762</u>	<u>\$ 63,809</u>

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2250 Planning Dept	2260 Emergency Disaster	2270 Health Department	2271 Mental Health
Assets				
Inventory	-	-	-	-
Cash and investments	135,841	217	66,281	22,821
Accounts receivable	-	-	313,050	-
Taxes and assessments receivable	6,160	3,091	16,471	9,954
Loans receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 142,001</u>	<u>\$ 3,308</u>	<u>\$ 395,802</u>	<u>\$ 32,775</u>
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 3,487	\$ -	\$ 17,867	\$ -
Accrued payroll	7,446	-	51,048	-
Due to other funds	-	-	-	-
Total liabilities	<u>10,933</u>	<u>-</u>	<u>68,915</u>	<u>-</u>
Deferred tax revenue	<u>7,851</u>	<u>3,091</u>	<u>19,301</u>	<u>10,514</u>
Total deferred inflow of resources	<u>7,851</u>	<u>3,091</u>	<u>19,301</u>	<u>10,514</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	35,130	217	170,440	5,295
Assigned	88,086	-	137,146	16,966
Unassigned	-	-	-	-
Total fund balances (deficits)	<u>\$ 123,216</u>	<u>\$ 217</u>	<u>\$ 307,586</u>	<u>\$ 22,261</u>
Total liabilities and fund balances (deficits)	<u>\$ 142,000</u>	<u>\$ 3,308</u>	<u>\$ 395,802</u>	<u>\$ 32,775</u>

2280 Senior Citizens	2290 County Extension	SRS Permissive Levy	2310 TID - Manchester	2315 TID - MT Milling	2320 Senior Transportatio n	2342 Fire Council
-	-	-	-	-	-	-
90,992	64,148	89	-	236,454	95,096	10,915
-	-	-	-	-	-	-
32,592	27,842	22,237	6,571	-	21,810	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 123,584</u>	<u>\$ 91,990</u>	<u>\$ 22,326</u>	<u>\$ 6,571</u>	<u>\$ 236,454</u>	<u>\$ 116,906</u>	<u>\$ 10,915</u>
\$ -	\$ 291	\$ -	\$ -	\$ -	\$ 725	\$ 353
-	1,254	-	-	-	3,459	-
-	-	-	10,103	-	-	-
-	1,545	-	10,103	-	4,184	353
<u>33,809</u>	<u>29,204</u>	<u>22,237</u>	<u>6,571</u>	<u>-</u>	<u>22,672</u>	<u>-</u>
<u>33,809</u>	<u>29,204</u>	<u>22,237</u>	<u>6,571</u>	<u>-</u>	<u>22,672</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,284	22,815	89	-	-	19,407	1,024
64,491	38,426	-	(10,103)	236,454	70,643	9,538
-	-	-	-	-	-	-
<u>\$ 89,775</u>	<u>\$ 61,241</u>	<u>\$ 89</u>	<u>\$ (10,103)</u>	<u>\$ 236,454</u>	<u>\$ 90,050</u>	<u>\$ 10,562</u>
<u>\$ 123,584</u>	<u>\$ 91,990</u>	<u>\$ 22,326</u>	<u>\$ 6,571</u>	<u>\$ 236,454</u>	<u>\$ 116,906</u>	<u>\$ 10,915</u>

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2360 Museums	2372 Workmens Comp/Health Ins.	2373 Permissive Levy	2389 WINDY
Assets				
Inventory	-	-	-	-
Cash and investments	46,176	144,658	25,283	495
Accounts receivable	-	-	-	-
Taxes and assessments receivable	42,919	-	219,128	-
Loans receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 89,095</u>	<u>\$ 144,658</u>	<u>\$ 244,411</u>	<u>\$ 495</u>
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ -	\$ 144,658	\$ -	\$ 40
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>144,658</u>	<u>-</u>	<u>40</u>
Deferred tax revenue	44,527	-	223,431	-
Total deferred inflow of resources	<u>44,527</u>	<u>-</u>	<u>223,431</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	30,767	-	20,979	-
Assigned	13,800	-	-	455
Unassigned	-	-	-	-
Total fund balances (deficits)	<u>\$ 44,567</u>	<u>\$ -</u>	<u>\$ 20,979</u>	<u>\$ 455</u>
Total liabilities and fund balances (deficits)	<u>\$ 89,094</u>	<u>\$ 144,658</u>	<u>\$ 244,410</u>	<u>\$ 495</u>

2390 Drug Forfeitures	2391 Federal Equitable Share	2392 C.D.B.G. - Revolving	2393 Records Preservation	2395 Sheriff Co Work Program.	2398 Public Safety/24/7 Program	2406 #6 Light Maint. District
-	-	-	-	-	-	-
36,008	3,404	34,024	97,408	1,458	92,973	119
1,650	-	-	1,763	-	338	-
-	-	-	-	-	-	-
-	-	171,093	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 37,658</u>	<u>\$ 3,404</u>	<u>\$ 205,117</u>	<u>\$ 99,171</u>	<u>\$ 1,458</u>	<u>\$ 93,311</u>	<u>\$ 119</u>
\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ 49
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>	<u>-</u>	<u>-</u>	<u>49</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
37,658	3,404	205,117	-	-	-	71
-	-	-	1,774	-	4,500	-
-	-	-	96,697	1,458	88,811	-
-	-	-	-	-	-	-
<u>\$ 37,658</u>	<u>\$ 3,404</u>	<u>\$ 205,117</u>	<u>\$ 98,471</u>	<u>\$ 1,458</u>	<u>\$ 93,311</u>	<u>\$ 71</u>
<u>\$ 37,658</u>	<u>\$ 3,404</u>	<u>\$ 205,117</u>	<u>\$ 99,171</u>	<u>\$ 1,458</u>	<u>\$ 93,311</u>	<u>\$ 120</u>

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2413 #13 Light Maint District	2417 #17 Light Maint District	2421 #21 Light Maint District	2423 #23 Light Maint District
Assets				
Inventory	-	-	-	-
Cash and investments	92	1,145	61	4,599
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	96	159	283
Loans receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 92</u>	<u>\$ 1,241</u>	<u>\$ 220</u>	<u>\$ 4,882</u>
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 37	\$ 454	\$ 49	\$ 1,624
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>37</u>	<u>454</u>	<u>49</u>	<u>1,624</u>
Deferred tax revenue	-	112	159	345
Total deferred inflow of resources	<u>-</u>	<u>112</u>	<u>159</u>	<u>345</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	55	675	13	2,914
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	<u>\$ 55</u>	<u>\$ 675</u>	<u>\$ 13</u>	<u>\$ 2,914</u>
Total liabilities and fund balances (deficits)	<u>\$ 92</u>	<u>\$ 1,241</u>	<u>\$ 221</u>	<u>\$ 4,883</u>

2525 Gibson Flats - O & M	2526 Park Garden O & M	2527 Gannon/Flood Road O&M	2528 Whitetail Lane O&M	2810 Alcohol Traffic Safety	2820 Gasoline Tax	VI Restricted Gas Tax
-	-	-	-	-	-	-
73,390	20,789	18,498	1,788	26,851	12,686	157,791
-	-	-	-	-	-	-
98	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 73,488</u>	<u>\$ 20,789</u>	<u>\$ 18,498</u>	<u>\$ 1,788</u>	<u>\$ 26,851</u>	<u>\$ 12,686</u>	<u>\$ 157,791</u>
\$ -	\$ -	\$ -	\$ -	\$ 420	\$ -	\$ 157,792
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	420	-	157,792
<u>107</u>	-	-	-	-	-	-
<u>107</u>	-	-	-	-	-	-
-	-	-	-	-	-	-
73,381	20,789	18,498	1,788	-	12,686	-
-	-	-	-	4,000	-	-
-	-	-	-	22,431	-	-
-	-	-	-	-	-	(1)
<u>\$ 73,381</u>	<u>\$ 20,789</u>	<u>\$ 18,498</u>	<u>\$ 1,788</u>	<u>\$ 26,431</u>	<u>\$ 12,686</u>	<u>\$ (1)</u>
<u>\$ 73,488</u>	<u>\$ 20,789</u>	<u>\$ 18,498</u>	<u>\$ 1,788</u>	<u>\$ 26,851</u>	<u>\$ 12,686</u>	<u>\$ 157,791</u>

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2830 Motor Vehicle Disposal	2835 Road Dept Clean- Up	2841 Weed Trust Fund	2842 Sun River Valley Ditch
Assets				
Inventory	-	-	-	-
Cash and investments	7,207	99,519	25,830	692
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Loans receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 7,207</u>	<u>\$ 99,519</u>	<u>\$ 25,830</u>	<u>\$ 692</u>
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 69	\$ 5,205	\$ -	\$ -
Accrued payroll	1,552	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>1,621</u>	<u>5,205</u>	<u>-</u>	<u>-</u>
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	5,586	-	25,830	-
Committed	-	1,450	-	-
Assigned	-	92,864	-	692
Unassigned	-	-	-	-
Total fund balances (deficits)	<u>\$ 5,586</u>	<u>\$ 94,314</u>	<u>\$ 25,830</u>	<u>\$ 692</u>
Total liabilities and fund balances (deficits)	<u>\$ 7,207</u>	<u>\$ 99,519</u>	<u>\$ 25,830</u>	<u>\$ 692</u>

2855 Health Dept. State Grants	2859 County Land Information	2863 Community Decay	2864 Tobacco	2870 Juv Det Center	2893 Medical Alert - Aging Ser	2902 Forest Reserve Title III
-	-	-	-	-	-	-
13,533	9,109	59,497	227	478,761	26,990	129,020
6,079	647	-	-	203,226	-	-
-	-	43	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	13,807	-	-
<u>\$ 19,612</u>	<u>\$ 9,756</u>	<u>\$ 59,540</u>	<u>\$ 227</u>	<u>\$ 695,794</u>	<u>\$ 26,990</u>	<u>\$ 129,020</u>
\$ 31	\$ -	\$ -	\$ -	\$ 12,175	\$ -	\$ -
-	-	-	-	55,825	-	-
-	-	-	-	-	-	-
<u>31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,000</u>	<u>-</u>	<u>-</u>
-	-	67	-	-	-	-
-	-	67	-	-	-	-
-	-	-	-	-	-	-
19,581	-	-	-	-	-	-
-	1,900	5,947	-	215,675	-	-
-	7,856	53,527	227	412,119	26,990	129,020
-	-	-	-	-	-	-
<u>\$ 19,581</u>	<u>\$ 9,756</u>	<u>\$ 59,474</u>	<u>\$ 227</u>	<u>\$ 627,794</u>	<u>\$ 26,990</u>	<u>\$ 129,020</u>
<u>\$ 19,612</u>	<u>\$ 9,756</u>	<u>\$ 59,541</u>	<u>\$ 227</u>	<u>\$ 695,794</u>	<u>\$ 26,990</u>	<u>\$ 129,020</u>

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2906 County Attorney Grants	2914 Crime Control- Juvenile	2917 Victim Witness Program	2918 Public Safety Grants
Assets				
Inventory	-	-	-	-
Cash and investments	36,092	16,399	4,977	3,950
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Loans receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>\$ 36,092</u>	<u>\$ 16,399</u>	<u>\$ 4,977</u>	<u>\$ 3,950</u>
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,638
Accrued payroll	1,230	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>1,230</u>	<u>-</u>	<u>-</u>	<u>1,638</u>
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	34,862	16,399	-	-
Committed	-	-	2,198	2,311
Assigned	-	-	2,779	-
Unassigned	-	-	-	-
Total fund balances (deficits)	<u>\$ 34,862</u>	<u>\$ 16,399</u>	<u>\$ 4,977</u>	<u>\$ 2,311</u>
Total liabilities and fund balances (deficits)	<u>\$ 36,092</u>	<u>\$ 16,399</u>	<u>\$ 4,977</u>	<u>\$ 3,949</u>

2926 Commodity Food Dist	2929 Homeland Security Grants	2960 Community Grants	2963 Public Health Emergency Prepared	2966 Cancer	2967 Air Quality Control	2969 EPA Grants
-	-	-	-	-	-	-
31,964	47	-	60,853	110,440	7,921	-
-	74,355	10,052	33,572	48,690	834	7,250
10,035	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,168	-	-	-	-	-
<u>\$ 41,999</u>	<u>\$ 86,570</u>	<u>\$ 10,052</u>	<u>\$ 94,425</u>	<u>\$ 159,130</u>	<u>\$ 8,755</u>	<u>\$ 7,250</u>
\$ 16	\$ 17,924	\$ 11	\$ 184	\$ 1,463	\$ 125	\$ 3
-	3,345	-	2,005	4,911	-	-
-	53,086	8,925	-	-	-	7,247
<u>16</u>	<u>74,355</u>	<u>8,936</u>	<u>2,189</u>	<u>6,374</u>	<u>125</u>	<u>7,250</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
41,982	12,215	1,116	92,236	-	8,630	-
-	-	-	-	-	-	-
-	-	-	-	152,755	-	-
-	-	-	-	-	-	-
<u>\$ 41,982</u>	<u>\$ 12,215</u>	<u>\$ 1,116</u>	<u>\$ 92,236</u>	<u>\$ 152,755</u>	<u>\$ 8,630</u>	<u>\$ -</u>
<u>\$ 41,998</u>	<u>\$ 86,570</u>	<u>\$ 10,052</u>	<u>\$ 94,425</u>	<u>\$ 159,129</u>	<u>\$ 8,755</u>	<u>\$ 7,250</u>

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2971 W.I.C.	2973 Home Visiting - Federal Funds	2975 Hiv Consortia	2976 Fetal Alcohol Syndrome
Assets				
Inventory	-	-	-	-
Cash and investments	-	75,130	-	9,656
Accounts receivable	34,610	117,447	8,791	-
Taxes and assessments receivable	-	-	-	-
Loans receivable	-	-	-	-
Prepaid expenses	-	225	-	-
Total assets	\$ 34,610	\$ 192,802	\$ 8,791	\$ 9,656
Liabilities, deferred inflows, and fund balances				
Accounts payable	\$ 3,681	\$ 9,193	\$ 2,228	\$ -
Accrued payroll	9,523	12,525	-	-
Due to other funds	10,610	-	6,563	-
Total liabilities	23,814	21,718	8,791	-
Deferred tax revenue	-	-	-	-
Total deferred inflow of resources	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted	10,796	171,084	-	9,656
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	\$ 10,796	\$ 171,084	\$ -	\$ 9,656
Total liabilities and fund balances (deficits)	\$ 34,610	\$ 192,802	\$ 8,791	\$ 9,656

2977 Immunization Projects	2979 Aids/Hiv Testing	2980 Direct Services - Aging	2981 Contracted Services - Aging	2983 Senior Nutrition - Aging	2984 ADRC - Aging	2985 RSVP - Aging Services
-	-	-	-	-	-	-
-	-	232,839	151,014	420,221	11	4,720
8,560	-	-	-	3,414	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 8,560</u>	<u>\$ -</u>	<u>\$ 232,839</u>	<u>\$ 151,014</u>	<u>\$ 423,635</u>	<u>\$ 11</u>	<u>\$ 4,720</u>
\$ 538	\$ 602	\$ 1,366	\$ 2,153	\$ 3,894	\$ -	\$ -
-	-	7,221	1,415	12,152	-	354
244	4,380	-	-	-	-	-
<u>782</u>	<u>4,982</u>	<u>8,587</u>	<u>3,568</u>	<u>16,046</u>	<u>-</u>	<u>354</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,777	-	224,252	147,446	407,589	11	4,367
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(4,982)	-	-	-	-	-
<u>\$ 7,777</u>	<u>\$ (4,982)</u>	<u>\$ 224,252</u>	<u>\$ 147,446</u>	<u>\$ 407,589</u>	<u>\$ 11</u>	<u>\$ 4,367</u>
<u>\$ 8,559</u>	<u>\$ -</u>	<u>\$ 232,839</u>	<u>\$ 151,014</u>	<u>\$ 423,635</u>	<u>\$ 11</u>	<u>\$ 4,721</u>

Cascade County
Combining Balance Sheet
Nonmajor Special Revenue Funds
6/30/2019

	2986 Administrative - Aging	2987 Foster Grandparents - Age	Total Nonmajor Special revenue funds
Assets			
Inventory	-	-	104,058
Cash and investments	79,372	-	4,297,365
Accounts receivable	5	98,052	1,005,596
Taxes and assessments receivable	-	-	1,074,876
Loans receivable	-	-	171,093
Prepaid expenses	-	-	26,200
Total assets	<u>\$ 79,377</u>	<u>\$ 98,052</u>	<u>\$ 6,679,188</u>
Liabilities, deferred inflows, and fund balances			
Accounts payable	\$ 3,621	\$ -	\$ 400,254
Accrued payroll	5,162	2,224	244,130
Due to other funds	-	70,610	171,769
Total liabilities	<u>8,783</u>	<u>72,834</u>	<u>816,153</u>
Deferred tax revenue	-	-	1,104,284
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>1,104,284</u>
Fund Balances			
Nonspendable	-	-	104,058
Restricted	70,595	25,218	1,716,559
Committed	-	-	789,772
Assigned	-	-	2,166,861
Unassigned	-	-	(18,501)
Total fund balances (deficits)	<u>\$ 70,595</u>	<u>\$ 25,218</u>	<u>\$ 4,758,748</u>
Total liabilities and fund balances (deficits)	<u>\$ 79,378</u>	<u>\$ 98,052</u>	<u>\$ 6,679,185</u>

Cascade County
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Non-Major Special Revenue Funds
6/30/2019

	2111 Road Materials	2112 Countywide Roads	2130 Bridge/Count y Roads	2140 Weed Control
Revenues				
Intergovernmental sources	\$ -	\$ -	\$ 59,868	\$ 7,539
Charges for goods and services	-	-	-	106,858
Licenses and permits	-	-	-	-
Taxes	268,962	-	2,140,520	270,743
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	3,441
Total revenues	<u>268,962</u>	<u>-</u>	<u>2,200,388</u>	<u>388,581</u>
Expenditures				
Current:				
Public works	250,067	-	515	397,954
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	<u>250,067</u>	<u>-</u>	<u>515</u>	<u>397,954</u>
Revenues over (unders) expenditures	<u>18,895</u>	<u>-</u>	<u>2,199,873</u>	<u>(9,373)</u>
Other financing sources (uses)				
Transfers in	-	-	-	8,352
Transfers out	-	-	(2,210,000)	(15,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,210,000)</u>	<u>(6,648)</u>
Net change in fund balances	<u>18,895</u>	<u>-</u>	<u>(10,127)</u>	<u>(16,021)</u>
Fund balances - beginning	44,350	-	9,402	287,132
Fund balances - ending	<u>\$ 63,245</u>	<u>\$ -</u>	<u>\$ (725)</u>	<u>\$ 271,111</u>

2150 Predatory Animal Control	2160 State Fair	2180 District Court	2190 Comprehensi ve Insurance	2200 Mosquito Control	2210 Parks	2220 Library
\$ -	\$ 52,773	\$ 15,521	\$ 2,217	\$ 8,869	\$ -	\$ 18,861
-	-	48,754	-	-	-	-
-	-	-	-	-	-	-
2,626	1,877,581	560,341	79,910	318,939	-	269,281
59	3,985	2,520	-	-	492	-
-	-	864	-	-	-	-
-	-	-	50,994	869	-	-
<u>2,685</u>	<u>1,934,339</u>	<u>628,000</u>	<u>133,121</u>	<u>328,677</u>	<u>492</u>	<u>288,142</u>
-	-	-	-	-	-	-
-	-	672,097	431,053	13,250	-	-
-	-	-	-	-	-	-
2,566	-	-	-	341,909	-	-
-	-	-	-	-	-	-
-	345	-	-	-	195	291,104
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,566</u>	<u>345</u>	<u>672,097</u>	<u>431,053</u>	<u>355,159</u>	<u>195</u>	<u>291,104</u>
<u>119</u>	<u>1,933,994</u>	<u>(44,097)</u>	<u>(297,932)</u>	<u>(26,482)</u>	<u>297</u>	<u>(2,962)</u>
-	-	61,248	-	8,352	-	11,136
-	(1,944,000)	-	-	-	-	-
-	(1,944,000)	61,248	-	8,352	-	11,136
119	(10,006)	17,151	(297,932)	(18,130)	297	8,174
2,163	7,316	153,553	336,618	107,270	23,747	12,263
<u>\$ 2,282</u>	<u>\$ (2,690)</u>	<u>\$ 170,704</u>	<u>\$ 38,686</u>	<u>\$ 89,140</u>	<u>\$ 24,044</u>	<u>\$ 20,437</u>

Cascade County
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Non-Major Special Revenue Funds
6/30/2019

	2230 Emergency Medical Service	2250 Planning Dept	2260 Emergency Disaster	2270 Health Department
Revenues				
Intergovernmental sources	\$ 3,104	\$ 10,374	\$ -	\$ 286,260
Charges for goods and services	-	16,775	-	512,087
Licenses and permits	-	22,750	-	120,538
Taxes	110,811	151,241	128,611	517,559
Investment income	967	2,546	-	9,636
Fines and forfeitures	-	-	-	-
Other revenue	1,651	-	-	13,862
Total revenues	<u>116,533</u>	<u>203,686</u>	<u>128,611</u>	<u>1,459,942</u>
Expenditures				
Current:				
Public works	-	-	-	-
General government	-	255,413	-	-
Public safety	124,123	-	-	-
Public health	249	-	-	1,487,977
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	<u>124,372</u>	<u>255,413</u>	<u>-</u>	<u>1,487,977</u>
Revenues over (unders) expenditures	<u>(7,839)</u>	<u>(51,727)</u>	<u>128,611</u>	<u>(28,035)</u>
Other financing sources (uses)				
Transfers in	4,176	13,363	-	87,696
Transfers out	-	-	(128,394)	(65,858)
Total other financing sources (uses)	<u>4,176</u>	<u>13,363</u>	<u>(128,394)</u>	<u>21,838</u>
Net change in fund balances	<u>(3,663)</u>	<u>(38,364)</u>	<u>217</u>	<u>(6,197)</u>
Fund balances - beginning	51,552	161,581	-	313,783
Fund balances - ending	<u>\$ 47,889</u>	<u>\$ 123,217</u>	<u>\$ 217</u>	<u>\$ 307,586</u>

2271 Mental Health	2280 Senior Citizens	2290 County Extension	SRS Permissive Levy	2310 TID - Manchester	2315 TID - MT Milling	2320 Senior Transportation
\$ 1,774	\$ 6,652	\$ 5,543	\$ -	\$ 1,856	\$ 2,648	\$ 4,435
-	-	-	-	-	-	-
-	-	-	-	-	-	-
64,339	239,682	199,935	176,847	43,938	27,168	159,780
-	21,841	815	-	-	4,466	1,683
-	-	-	-	-	-	-
4,525	-	-	-	-	-	10,593
<u>70,638</u>	<u>268,175</u>	<u>206,293</u>	<u>176,847</u>	<u>45,794</u>	<u>34,282</u>	<u>176,491</u>
-	-	-	-	-	-	-
-	-	-	-	40,310	-	-
-	-	-	-	-	-	-
82,421	-	-	-	-	-	160
-	74	195,896	-	-	-	151,261
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>82,421</u>	<u>74</u>	<u>195,896</u>	<u>-</u>	<u>40,310</u>	<u>-</u>	<u>151,421</u>
<u>(11,783)</u>	<u>268,101</u>	<u>10,397</u>	<u>176,847</u>	<u>5,484</u>	<u>34,282</u>	<u>25,070</u>
-	-	-	-	-	80,265	11,136
-	(285,285)	-	(178,901)	(80,265)	-	(72,220)
-	(285,285)	-	(178,901)	(80,265)	80,265	(61,084)
<u>(11,783)</u>	<u>(17,184)</u>	<u>10,397</u>	<u>(2,054)</u>	<u>(74,781)</u>	<u>114,547</u>	<u>(36,014)</u>
<u>34,045</u>	<u>106,958</u>	<u>50,843</u>	<u>2,143</u>	<u>64,678</u>	<u>121,907</u>	<u>126,065</u>
<u>\$ 22,262</u>	<u>\$ 89,774</u>	<u>\$ 61,240</u>	<u>\$ 89</u>	<u>\$ (10,103)</u>	<u>\$ 236,454</u>	<u>\$ 90,051</u>

Cascade County
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Non-Major Special Revenue Funds
6/30/2019

	2342 Fire Council	2360 Museums	2373 Permissive Levy	2389 WINDY
Revenues				
Intergovernmental sources	\$ -	\$ 8,869	\$ -	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	8,122	-	-	-
Taxes	-	319,520	1,611,930	-
Investment income	219	-	4,985	15
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	<u>8,341</u>	<u>328,389</u>	<u>1,616,915</u>	<u>15</u>
Expenditures				
Current:				
Public works	-	-	-	-
General government	-	-	515	480
Public safety	5,632	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	307,768	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	<u>5,632</u>	<u>307,768</u>	<u>515</u>	<u>480</u>
Revenues over (unders) expenditures	<u>2,709</u>	<u>20,621</u>	<u>1,616,400</u>	<u>(465)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(1,631,048)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,631,048)</u>	<u>-</u>
Net change in fund balances	<u>2,709</u>	<u>20,621</u>	<u>(14,648)</u>	<u>(465)</u>
Fund balances - beginning	7,853	23,946	35,626	921
Fund balances - ending	<u>\$ 10,562</u>	<u>\$ 44,567</u>	<u>\$ 20,978</u>	<u>\$ 456</u>

2390 Drug Forfeitures	2391 Federal Equitable Share	2393 Records Preservation	2395 Sheriff Co Work Program.	2398 Public Safety/24/7 Program	2406 #6 Light Maint. District	2413 #13 Light Maint District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	74,860	-	36,059	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	70	-	-	-	4	3
12,478	-	-	-	-	-	-
-	-	-	-	-	556	420
<u>12,478</u>	<u>70</u>	<u>74,860</u>	<u>-</u>	<u>36,059</u>	<u>560</u>	<u>423</u>
-	-	-	-	-	552	417
-	-	75,832	-	-	-	-
-	-	-	-	7,538	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	75,832	-	7,538	552	417
<u>12,478</u>	<u>70</u>	<u>(972)</u>	<u>-</u>	<u>28,521</u>	<u>8</u>	<u>6</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
12,478	70	(972)	-	28,521	8	6
25,180	3,335	99,443	1,458	64,790	62	50
<u>\$ 37,658</u>	<u>\$ 3,405</u>	<u>\$ 98,471</u>	<u>\$ 1,458</u>	<u>\$ 93,311</u>	<u>\$ 70</u>	<u>\$ 56</u>

Cascade County
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Special Revenue Funds
6/30/2019

	2417 #17 Light Maint District	2421 #21 Light Maint District	2423 #23 Light Maint District	2525 Gibson Flats - O & M
Revenues				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	15	-	90	10
Investment income	36	3	136	1,426
Fines and forfeitures	-	-	-	-
Other revenue	5,210	556	19,219	6,006
Total revenues	<u>5,261</u>	<u>559</u>	<u>19,445</u>	<u>7,442</u>
Expenditures				
Current:				
Public works	5,170	553	19,512	1
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	<u>5,170</u>	<u>553</u>	<u>19,512</u>	<u>1</u>
Revenues over (unders) expenditures	<u>91</u>	<u>6</u>	<u>(67)</u>	<u>7,441</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>91</u>	<u>6</u>	<u>(67)</u>	<u>7,441</u>
Fund balances - beginning	584	7	2,980	65,939
Fund balances - ending	<u>\$ 675</u>	<u>\$ 13</u>	<u>\$ 2,913</u>	<u>\$ 73,380</u>

2526 Park Garden O & M	2527 Gannon/Flood Road O&M	2528 Whitetail Lane O&M	2800 Alcohol Rehabilitatio n	2810 Alcohol Traffic Safety	2820 Gasoline Tax	VI Restricted Gas Tax
\$ -	\$ -	\$ -	\$ 134,774	\$ 27,462	\$ 199,285	\$ 157,791
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
425	378	36	-	-	-	-
-	-	-	-	-	-	-
-	-	125	-	2,000	-	-
<u>425</u>	<u>378</u>	<u>161</u>	<u>134,774</u>	<u>29,462</u>	<u>199,285</u>	<u>157,791</u>
(4)	(1)	(10)	-	-	199,285	157,792
-	-	-	-	-	-	-
-	-	-	-	16,383	-	-
-	-	-	134,774	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(4)</u>	<u>(1)</u>	<u>(10)</u>	<u>134,774</u>	<u>16,383</u>	<u>199,285</u>	<u>157,792</u>
<u>429</u>	<u>379</u>	<u>171</u>	<u>-</u>	<u>13,079</u>	<u>-</u>	<u>(1)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>429</u>	<u>379</u>	<u>171</u>	<u>-</u>	<u>13,079</u>	<u>-</u>	<u>(1)</u>
20,360	18,118	1,617	-	13,351	12,686	-
<u>\$ 20,789</u>	<u>\$ 18,497</u>	<u>\$ 1,788</u>	<u>\$ -</u>	<u>\$ 26,430</u>	<u>\$ 12,686</u>	<u>\$ (1)</u>

Cascade County
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Non-Major Special Revenue Funds
6/30/2019

	2830 Motor Vehicle Disposal	2835 Road Dept Clean- Up	2841 Weed Trust Fund	2842 Sun River Valley Ditch
Revenues				
Intergovernmental sources	\$ -	\$ -	\$ 87,319	\$ -
Charges for goods and services	-	2,669	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	<u>-</u>	<u>2,669</u>	<u>87,319</u>	<u>-</u>
Expenditures				
Current:				
Public works	38,150	10,567	86,150	-
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	<u>38,150</u>	<u>10,567</u>	<u>86,150</u>	<u>-</u>
Revenues over (unders) expenditures	<u>(38,150)</u>	<u>(7,898)</u>	<u>1,169</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	3,341	-	-	-
Transfers out	(55,030)	-	-	-
Total other financing sources (uses)	<u>(51,689)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(89,839)</u>	<u>(7,898)</u>	<u>1,169</u>	<u>-</u>
Fund balances - beginning	95,425	102,212	24,661	692
Fund balances - ending	<u>\$ 5,586</u>	<u>\$ 94,314</u>	<u>\$ 25,830</u>	<u>\$ 692</u>

2855 Health Dept. State Grants	2859 County Land Information	2863 Community Decay	2864 Tobacco	2867 DNRC Grants	2870 Juv Det Center	2893 Medical Alert - Aging Ser
\$ 38,910	\$ -	\$ -	\$ -	\$ 38,399	\$ 8,525	\$ 150
-	15,870	-	-	-	1,952,729	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
70	-	-	-	-	2,845	-
<u>38,980</u>	<u>15,870</u>	<u>-</u>	<u>-</u>	<u>38,399</u>	<u>1,964,099</u>	<u>150</u>
-	-	-	-	38,399	-	-
103	9,818	-	-	-	-	-
-	-	-	-	-	1,889,923	-
31,492	-	-	-	-	-	150
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	9,854	-
<u>31,595</u>	<u>9,818</u>	<u>-</u>	<u>-</u>	<u>38,399</u>	<u>1,899,777</u>	<u>150</u>
<u>7,385</u>	<u>6,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,322</u>	<u>-</u>
-	-	-	-	-	116,928	-
-	-	-	-	-	(800,000)	-
-	-	-	-	-	(683,072)	-
<u>7,385</u>	<u>6,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(618,750)</u>	<u>-</u>
12,196	3,704	59,473	227	-	1,246,544	26,990
<u>\$ 19,581</u>	<u>\$ 9,756</u>	<u>\$ 59,473</u>	<u>\$ 227</u>	<u>\$ -</u>	<u>\$ 627,794</u>	<u>\$ 26,990</u>

Cascade County
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
6/30/2019

	2902 Forest Reserve Title III	2906 County Attorney Grants	2914 Crime Control- Juvenile	2917 Victim Witness Program
Revenues				
Intergovernmental sources	\$ 17,194	\$ 61,200	\$ 133,032	\$ -
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	20,855
Other revenue	-	-	-	-
Total revenues	<u>17,194</u>	<u>61,200</u>	<u>133,032</u>	<u>20,855</u>
Expenditures				
Current:				
Public works	-	-	-	-
General government	-	32,408	-	-
Public safety	-	-	133,032	17,000
Public health	-	-	-	-
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	-	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>32,408</u>	<u>133,032</u>	<u>17,000</u>
Revenues over (unders) expenditures	<u>17,194</u>	<u>28,792</u>	<u>-</u>	<u>3,855</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(10,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>17,194</u>	<u>18,792</u>	<u>-</u>	<u>3,855</u>
Fund balances - beginning	111,825	16,069	16,399	1,121
Fund balances - ending	<u>\$ 129,019</u>	<u>\$ 34,861</u>	<u>\$ 16,399</u>	<u>\$ 4,976</u>

2918 Public Safety Grants	2926 Commodity Food Dist	2929 Homeland Security Grants	2940 CDBG Sponsored Grants	2960 Community Grants	2963 Public Health Emergency Prepared	2966 Cancer
\$ 33,841	\$ 26,318	\$ 145,560	\$ 58,122	\$ 44,507	\$ 134,294	\$ 255,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,860	-	-
<u>33,841</u>	<u>26,318</u>	<u>145,560</u>	<u>58,122</u>	<u>46,367</u>	<u>134,294</u>	<u>255,700</u>
-	-	-	-	-	-	-
-	-	1,966	-	-	257	6,836
18,552	-	226,305	-	-	-	-
-	11,952	-	-	46,836	71,227	238,807
-	(1)	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	58,122	-	-	-
25,410	-	-	-	-	-	-
<u>43,962</u>	<u>11,951</u>	<u>228,271</u>	<u>58,122</u>	<u>46,836</u>	<u>71,484</u>	<u>245,643</u>
<u>(10,121)</u>	<u>14,367</u>	<u>(82,711)</u>	<u>-</u>	<u>(469)</u>	<u>62,810</u>	<u>10,057</u>
11,735	-	95,935	-	-	-	-
-	(46,661)	-	-	-	-	-
<u>11,735</u>	<u>(46,661)</u>	<u>95,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,614	(32,294)	13,224	-	(469)	62,810	10,057
697	74,276	(1,010)	-	1,585	29,427	142,699
<u>\$ 2,311</u>	<u>\$ 41,982</u>	<u>\$ 12,214</u>	<u>\$ -</u>	<u>\$ 1,116</u>	<u>\$ 92,237</u>	<u>\$ 152,756</u>

Cascade County
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Special Revenue Funds
6/30/2019

	2967 Air Quality Control	2969 EPA Grants	2971 W.I.C.	2973 Home Visiting - Federal Funds
Revenues				
Intergovernmental sources	\$ 13,455	\$ 23,035	\$ 287,279	\$ 590,152
Charges for goods and services	-	-	-	-
Licenses and permits	-	-	-	-
Taxes	-	-	-	-
Investment income	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	648	2,460
Total revenues	<u>13,455</u>	<u>23,035</u>	<u>287,927</u>	<u>592,612</u>
Expenditures				
Current:				
Public works	-	-	-	-
General government	11	-	-	-
Public safety	-	-	-	-
Public health	-	20,100	285,424	640,741
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Environmental management	12,891	-	-	-
Housing & Community Development	-	-	-	-
Debt service:				
Capital outlay:				
Capital Outlay	-	-	-	-
Total expenditures	<u>12,902</u>	<u>20,100</u>	<u>285,424</u>	<u>640,741</u>
Revenues over (unders) expenditures	<u>553</u>	<u>2,935</u>	<u>2,503</u>	<u>(48,129)</u>
Other financing sources (uses)				
Transfers in	-	205	-	65,653
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>205</u>	<u>-</u>	<u>65,653</u>
Net change in fund balances	553	3,140	2,503	17,524
Fund balances - beginning	8,077	(3,141)	8,292	153,560
Fund balances - ending	<u>\$ 8,630</u>	<u>\$ (1)</u>	<u>\$ 10,795</u>	<u>\$ 171,084</u>

2975 Hiv Consortia	2976 Fetal Alcohol Syndrome	2977 Immunization Projects	2979 Aids/Hiv Testing	2980 Direct Services - Aging	2981 Contracted Services - Aging	2983 Senior Nutrition - Aging
\$ 30,000	\$ -	\$ 34,240	\$ 60,178	\$ 225,819	\$ 200,915	\$ 436,998
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	32,630	-	170,698
<u>30,000</u>	<u>-</u>	<u>34,240</u>	<u>60,178</u>	<u>258,449</u>	<u>200,915</u>	<u>607,696</u>
-	-	-	-	-	-	-
-	-	-	15	-	-	-
-	-	-	-	-	-	-
30,000	-	33,790	67,036	1,834	139,019	570,564
-	-	-	-	176,931	9,455	21,603
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>30,000</u>	<u>-</u>	<u>33,790</u>	<u>67,051</u>	<u>178,765</u>	<u>148,474</u>	<u>592,167</u>
<u>-</u>	<u>-</u>	<u>450</u>	<u>(6,873)</u>	<u>79,684</u>	<u>52,441</u>	<u>15,529</u>
-	-	-	-	29,653	4,219	115,693
-	-	-	-	(258,227)	(67,384)	(332,797)
-	-	-	-	(228,574)	(63,165)	(217,104)
-	-	450	(6,873)	(148,890)	(10,724)	(201,575)
-	9,656	7,327	1,890	373,141	158,170	609,163
<u>\$ -</u>	<u>\$ 9,656</u>	<u>\$ 7,777</u>	<u>\$ (4,983)</u>	<u>\$ 224,251</u>	<u>\$ 147,446</u>	<u>\$ 407,588</u>

Cascade County
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Non-Major Special Revenue Funds
6/30/2019

	2984 ADRC - Aging	2985 RSVP - Aging Services	2986 Admin - Aging	2987 Foster Grandparents - Age	Total Nonmajor Special revenue funds
Revenues					
Intergovernmental sources	\$ -	\$ 9,999	\$ 75,448	\$ 175,405	\$ 4,262,469
Charges for goods and services	-	-	-	-	\$ 2,766,661
Licenses and permits	-	-	-	-	\$ 151,410
Taxes	-	-	-	-	\$ 9,540,379
Investment income	-	-	-	-	\$ 56,746
Fines and forfeitures	-	-	-	-	\$ 34,197
Other revenue	-	-	864	15,630	\$ 347,732
Total revenues	-	9,999	76,312	191,035	17,159,594
Expenditures					
Current:					
Public works	-	-	-	-	1,205,069
General government	-	-	-	-	1,540,364
Public safety	-	-	-	-	2,438,488
Public health	-	8,966	152,176	930	4,401,101
Social and economic	10	-	6,198	187,735	749,162
Culture and recreation	-	-	-	-	599,412
Environmental management	-	-	-	-	12,891
Development	-	-	-	-	58,122
Debt service:					
Capital outlay:					
Capital Outlay	-	-	-	-	35,264
Total expenditures	10	8,966	158,374	188,665	11,039,873
expenditures	(10)	1,033	(82,062)	2,370	6,119,721
Other financing sources (uses)					
Transfers in	-	-	96,787	4,002	829,875
Transfers out	(20,221)	(94,315)	-	-	(8,295,606)
(uses)	(20,221)	(94,315)	96,787	4,002	(7,465,731)
Net change in fund balances	(20,231)	(93,282)	14,725	6,372	(1,346,010)
Fund balances - beginning	20,242	97,649	55,869	18,846	6,104,746
Fund balances - ending	\$ 11	\$ 4,367	\$ 70,594	\$ 25,218	\$ 4,758,736

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2111 Road Materials

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 271,240	\$ 271,240	\$ 268,962	\$ (2,278)
Total revenues	<u>271,240</u>	<u>271,240</u>	<u>268,962</u>	<u>(2,278)</u>
EXPENDITURES				
Public works	250,000	250,000	250,067	(67)
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>250,067</u>	<u>(67)</u>
Revenues over expenditures	<u>21,240</u>	<u>21,240</u>	<u>18,895</u>	<u>(2,345)</u>
Net change in fund balances	<u>21,240</u>	<u>21,240</u>	<u>18,895</u>	<u>(2,345)</u>
Fund balances - beginning	44,350	44,350	44,350	-
Fund balances - ending	<u>\$ 65,590</u>	<u>\$ 65,590</u>	<u>\$ 63,245</u>	<u>\$ (2,345)</u>

2130 Bridge/County Roads

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 59,868	\$ 59,868	\$ 59,868	\$ -
Taxes	2,226,550	2,226,550	2,140,520	(86,030)
Total revenues	<u>2,286,418</u>	<u>2,286,418</u>	<u>2,200,388</u>	<u>(86,030)</u>
EXPENDITURES				
Public works	-	-	515	(515)
Total expenditures	<u>-</u>	<u>-</u>	<u>515</u>	<u>(515)</u>
Excess (deficiency) of revenues over expenditures	<u>2,286,418</u>	<u>2,286,418</u>	<u>2,199,873</u>	<u>(86,545)</u>
Transfers out	(2,250,000)	(2,250,000)	(2,210,000)	40,000
Net change in fund balances	<u>36,418</u>	<u>36,418</u>	<u>(10,127)</u>	<u>(46,545)</u>
Fund balances - beginning	9,402	9,402	9,402	-
Fund balances - ending	<u>\$ 45,820</u>	<u>\$ 45,820</u>	<u>\$ (725)</u>	<u>\$ (46,545)</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2140 Weed Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 7,539	\$ 7,539	\$ 7,539	\$ -
Charges for goods and services	81,000	81,000	106,858	25,858
Taxes	280,405	280,405	270,743	(9,662)
Other revenue	1,785	1,785	3,441	1,656
Total revenues	<u>370,729</u>	<u>370,729</u>	<u>388,581</u>	<u>17,852</u>
EXPENDITURES				
Public works	530,774	530,774	397,954	132,820
Total expenditures	<u>530,774</u>	<u>530,774</u>	<u>397,954</u>	<u>132,820</u>
Excess (deficiency) of revenues over expenditures	<u>(160,045)</u>	<u>(160,045)</u>	<u>(9,373)</u>	<u>150,672</u>
Transfers in	8,352	8,352	8,352	-
Transfers out	(15,000)	(15,000)	(15,000)	-
Net change in fund balances	<u>(166,693)</u>	<u>(166,693)</u>	<u>(16,021)</u>	<u>150,672</u>
Fund balances - beginning	287,132	287,132	287,132	-
Fund balances - ending	<u>\$ 120,439</u>	<u>\$ 120,439</u>	<u>\$ 271,111</u>	<u>\$ 150,672</u>

2150 Predatory Animal Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 2,565	\$ 2,565	\$ 2,626	\$ 61
Investment income	-	-	59	59
Total revenues	<u>2,565</u>	<u>2,565</u>	<u>2,685</u>	<u>120</u>
EXPENDITURES				
Public health	2,565	2,565	2,566	(1)
Total expenditures	<u>2,565</u>	<u>2,565</u>	<u>2,566</u>	<u>(1)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>119</u>	<u>119</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>119</u>	<u>119</u>
Fund balances - beginning	2,163	2,163	2,163	-
Fund balances - ending	<u>\$ 2,163</u>	<u>\$ 2,163</u>	<u>\$ 2,282</u>	<u>\$ 119</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2160 State Fair

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 52,773	\$ 52,773	\$ 52,773	\$ -
Taxes	1,962,560	1,962,560	1,877,581	(84,979)
Investment income	1,000	1,000	3,985	2,985
Total revenues	<u>2,016,333</u>	<u>2,016,333</u>	<u>1,934,339</u>	<u>(81,994)</u>
EXPENDITURES				
Culture and recreation	-	-	345	(345)
Total expenditures	<u>-</u>	<u>-</u>	<u>345</u>	<u>(345)</u>
Excess (deficiency) of revenues over expenditures	<u>2,016,333</u>	<u>2,016,333</u>	<u>1,933,994</u>	<u>(82,339)</u>
Transfers out	(1,950,000)	(1,950,000)	(1,944,000)	6,000
Net change in fund balances	66,333	66,333	(10,006)	(76,339)
Fund balances - beginning	7,316	7,316	7,316	-
Fund balances - ending	<u>\$ 73,649</u>	<u>\$ 73,649</u>	<u>\$ (2,690)</u>	<u>\$ (76,339)</u>

2180 District Court

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 15,521	\$ 15,521	\$ 15,521	\$ -
Charges for goods and services	45,000	45,000	48,754	3,754
Taxes	577,300	577,300	560,341	(16,959)
Investment income	-	-	2,520	2,520
Fines and forfeitures	600	600	864	264
Total revenues	<u>638,421</u>	<u>638,421</u>	<u>628,000</u>	<u>(10,421)</u>
EXPENDITURES				
General government	718,182	718,182	672,097	46,085
Total current	<u>718,182</u>	<u>718,182</u>	<u>672,097</u>	<u>46,085</u>
Total expenditures	<u>718,182</u>	<u>718,182</u>	<u>672,097</u>	<u>46,085</u>
Excess (deficiency) of revenues over expenditures	<u>(79,761)</u>	<u>(79,761)</u>	<u>(44,097)</u>	<u>35,664</u>
Transfers in	61,248	61,248	61,248	-
Net change in fund balances	(18,513)	(18,513)	17,151	35,664
Fund balances - beginning	153,553	153,553	153,553	-
Fund balances - ending	<u>\$ 135,040</u>	<u>\$ 135,040</u>	<u>\$ 170,704</u>	<u>\$ 35,664</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2190 Comprehensive Insurance

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 2,217	\$ 2,217	\$ 2,217	\$ -
Charges for goods and services	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 82,450	\$ 82,450	\$ 79,910	\$ (2,540)
Other Income	\$ 115,000	\$ 115,000	\$ 50,994	\$ (64,006)
Total revenues	\$ 199,667	\$ 199,667	\$ 133,121	\$ (66,546)
EXPENDITURES				
General government	\$ 482,828	\$ 522,828	\$ 431,053	\$ 91,775
Total expenditures	\$ 482,828	\$ 522,828	\$ 431,053	\$ 91,775
over expenditures	\$ (283,161)	\$ (323,161)	\$ (297,932) 0	\$ 25,229
Net change in fund balances	\$ (283,161)	\$ (323,161)	\$ (297,932) 0	\$ 25,229
Fund balances - beginning	\$ 336,618	\$ 336,618	\$ 336,618	\$ -
Fund balances - ending	\$ 53,457	\$ 13,457	\$ 38,686 0	\$ 25,229

2200 Mosquito Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 8,869	\$ 8,869	\$ 8,869	\$ -
Taxes	329,800	329,800	318,939	(10,861)
Other revenue	-	-	869	869
Total revenues	338,669	338,669	328,677	(9,992)
EXPENDITURES				
General government	15,000	15,000	13,250	1,750
Total capital outlay	-	-	-	-
Total expenditures	372,032	372,032	355,159	16,873
Total other financing sources (uses)	8,352	8,352	8,352	-
Net change in fund balances	(25,011)	(25,011)	(18,130)	6,881
Fund balances - beginning	107,270	107,270	107,270	-
Fund balances - ending	\$ 82,259	\$ 82,259	\$ 89,140	\$ 6,881

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2210 Parks

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 492	\$ 492
Total revenues	<u>-</u>	<u>-</u>	<u>492</u>	<u>492</u>
EXPENDITURES				
Culture and recreation	8,920	8,920	195	8,725
Total expenditures	<u>8,920</u>	<u>8,920</u>	<u>195</u>	<u>8,725</u>
Excess (deficiency) of revenues over expenditures	<u>(8,920)</u>	<u>(8,920)</u>	<u>297</u>	<u>9,217</u>
Net change in fund balances	(8,920)	(8,920)	297	9,217
Fund balances - beginning	23,747	23,747	23,747	-
Fund balances - ending	<u>\$ 14,827</u>	<u>\$ 14,827</u>	<u>\$ 24,044</u>	<u>\$ 9,217</u>

2220 Library

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 18,861	\$ 18,861	\$ 18,861	\$ -
Taxes	270,860	270,860	269,281	(1,579)
Total revenues	<u>289,721</u>	<u>289,721</u>	<u>288,142</u>	<u>(1,579)</u>
EXPENDITURES				
Culture and recreation	295,723	295,723	291,104	4,619
Total expenditures over expenditures	<u>295,723</u>	<u>295,723</u>	<u>291,104</u>	<u>4,619</u>
	<u>(6,002)</u>	<u>(6,002)</u>	<u>(2,962)</u>	<u>3,040</u>
Transfers in	11,136	11,136	11,136	-
Net change in fund balances	5,134	5,134	8,174	3,040
Fund balances - beginning	12,263	12,263	12,263	-
Fund balances - ending	<u>\$ 17,397</u>	<u>\$ 17,397</u>	<u>\$ 20,437</u>	<u>\$ 3,040</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2230 Emergency Medical Service

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 3,104	\$ 3,104	\$ 3,104	\$ -
Taxes	115,430	115,430	110,811	(4,619)
Investment income	-	-	967	967
Other revenue	2,000	2,000	1,651	(349)
Total revenues	<u>120,534</u>	<u>120,534</u>	<u>116,533</u>	<u>(4,001)</u>
EXPENDITURES				
Public safety	148,181	148,181	124,123	24,058
Public health	-	-	249	(249)
Total expenditures	<u>148,181</u>	<u>148,181</u>	<u>124,372</u>	<u>23,809</u>
Excess (deficiency) of revenues over expenditures	<u>(27,647)</u>	<u>(27,647)</u>	<u>(7,839)</u>	<u>19,808</u>
Transfers in	4,176	4,176	4,176	-
Net change in fund balances	(23,471)	(23,471)	(3,663)	19,808
Fund balances - beginning	51,552	51,552	51,552	-
Fund balances - ending	<u>\$ 28,081</u>	<u>\$ 28,081</u>	<u>\$ 47,889</u>	<u>\$ 19,808</u>

2250 Planning Dept

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 10,373	\$ 10,373	\$ 10,374	\$ 1
Charges for goods and services	5,200	5,200	16,775	11,575
Licenses and permits	32,500	32,500	22,750	(9,750)
Taxes	149,523	149,523	151,241	1,718
Investment income	-	-	2,546	2,546
Total revenues	<u>197,596</u>	<u>197,596</u>	<u>203,686</u>	<u>6,090</u>
EXPENDITURES				
Total expenditures	<u>301,900</u>	<u>301,900</u>	<u>255,413</u>	<u>46,487</u>
Excess (deficiency) of revenues	<u>(104,304)</u>	<u>(104,304)</u>	<u>(51,727)</u>	<u>52,577</u>
Transfers in	13,363	13,363	13,363	-
Net change in fund balances	(90,941)	(90,941)	(38,364)	52,577
Fund balances - beginning	161,581	161,581	161,581	-
Fund balances - ending	<u>\$ 70,640</u>	<u>\$ 70,640</u>	<u>\$ 123,217</u>	<u>\$ 52,577</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2260 Emergency Disaster

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 132,394	\$ 132,394	\$ 128,611	\$ (3,783)
Total revenues	<u>132,394</u>	<u>132,394</u>	<u>128,611</u>	<u>(3,783)</u>
EXPENDITURES				
Public safety	132,394	132,394	128,394	4,000
Total expenditures	<u>132,394</u>	<u>132,394</u>	<u>128,394</u>	<u>4,000</u>
Excess (deficiency) of revenues over expenditures	-	-	217	217
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 217</u>	<u>\$ 217</u>

2270 Health Department

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 286,260	\$ 286,260	\$ 286,260	\$ -
Charges for goods and services	500,475	500,475	512,087	11,612
Licenses and permits	106,125	106,125	120,538	14,413
Taxes	521,725	521,725	517,559	(4,166)
Investment income	-	-	9,636	9,636
Other revenue	14,000	14,000	13,862	(138)
Total revenues	<u>1,428,585</u>	<u>1,428,585</u>	<u>1,459,942</u>	<u>31,357</u>
EXPENDITURES				
Public health	1,579,163	1,579,163	1,488,182	90,981
Total expenditures	<u>1,579,163</u>	<u>1,579,163</u>	<u>1,488,182</u>	<u>90,981</u>
Excess (deficiency) of revenues over expenditures	<u>(150,578)</u>	<u>(150,578)</u>	<u>(28,240)</u>	<u>122,338</u>
Transfers in	87,696	87,696	87,696	-
Transfers out	(65,653)	(65,653)	(65,653)	-
Net change in fund balances	<u>(128,535)</u>	<u>(128,535)</u>	<u>(6,197)</u>	<u>122,338</u>
Fund balances - beginning	313,783	313,783	313,783	-
Fund balances - ending	<u>\$ 185,248</u>	<u>\$ 185,248</u>	<u>\$ 307,586</u>	<u>\$ 122,338</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2271 Mental Health

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 1,774	\$ 1,774	\$ 1,774	\$ -
Taxes	65,960	65,960	64,339	(1,621)
Other revenue	-	4,525	4,525	-
Total revenues	<u>67,734</u>	<u>72,259</u>	<u>70,638</u>	<u>(1,621)</u>
Public health	<u>82,000</u>	<u>86,525</u>	<u>82,421</u>	<u>4,104</u>
Total expenditures	<u>82,000</u>	<u>86,525</u>	<u>82,421</u>	<u>4,104</u>
Excess (deficiency) of revenues over expenditures	<u>(14,266)</u>	<u>(14,266)</u>	<u>(11,783)</u>	<u>2,483</u>
Net change in fund balances	(14,266)	(14,266)	(11,783)	2,483
Fund balances - beginning	34,045	34,045	34,045	-
Fund balances - ending	<u>\$ 19,779</u>	<u>\$ 19,779</u>	<u>\$ 22,262</u>	<u>\$ 2,483</u>

2280 Senior Citizens

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 6,652	\$ 6,652	\$ 6,652	\$ -
Taxes	247,800	247,800	239,682	(8,118)
Investment income	-	-	21,841	21,841
Total revenues	<u>254,452</u>	<u>254,452</u>	<u>268,175</u>	<u>13,723</u>
EXPENDITURES				
Social and economic	<u>34,931</u>	<u>34,931</u>	<u>35,005</u>	<u>(74)</u>
Total expenditures	<u>34,931</u>	<u>34,931</u>	<u>35,005</u>	<u>(74)</u>
Excess (deficiency) of revenues over expenditures	<u>219,521</u>	<u>219,521</u>	<u>233,170</u>	<u>13,649</u>
Transfers out	(250,354)	(250,354)	(250,354)	-
Net change in fund balances	(30,833)	(30,833)	(17,184)	13,649
Fund balances - beginning	106,958	106,958	106,958	-
Fund balances - ending	<u>\$ 76,125</u>	<u>\$ 76,125</u>	<u>\$ 89,774</u>	<u>\$ 13,649</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

	2290 County Extension			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 5,543	\$ 5,543	\$ 5,543	\$ -
Taxes	206,125	206,125	199,935	(6,190)
Investment income	-	-	815	815
Total revenues	<u>211,668</u>	<u>211,668</u>	<u>206,293</u>	<u>(5,375)</u>
EXPENDITURES				
Social and economic	210,120	210,120	195,896	14,224
Total expenditures	<u>210,120</u>	<u>210,120</u>	<u>195,896</u>	<u>14,224</u>
Excess (deficiency) of revenues over expenditures	<u>1,548</u>	<u>1,548</u>	<u>10,397</u>	<u>8,849</u>
Net change in fund balances	1,548	1,548	10,397	8,849
Fund balances - beginning	50,843	50,843	50,843	-
Fund balances - ending	<u>\$ 52,391</u>	<u>\$ 52,391</u>	<u>\$ 61,240</u>	<u>\$ 8,849</u>

	2302 SRS Permissive Levy			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Taxes	\$ 183,039	\$ 183,039	\$ 176,847	\$ (6,192)
Total revenues	<u>183,039</u>	<u>183,039</u>	<u>176,847</u>	<u>(6,192)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>183,039</u>	<u>183,039</u>	<u>176,847</u>	<u>(6,192)</u>
Transfers out	(182,901)	(182,901)	(178,901)	4,000
Net change in fund balances	138	138	(2,054)	(2,192)
Fund balances - beginning	2,143	2,143	2,143	-
Fund balances - ending	<u>\$ 2,281</u>	<u>\$ 2,281</u>	<u>\$ 89</u>	<u>\$ (2,192)</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2310 TID - Manchester

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 1,856	\$ 1,856	\$ 1,856	\$ -
Taxes	34,000	34,000	43,938	9,938
Total revenues	<u>35,856</u>	<u>35,856</u>	<u>45,794</u>	<u>9,938</u>
EXPENDITURES				
General government	-	-	40,310	(40,310)
Total expenditures	<u>-</u>	<u>-</u>	<u>40,310</u>	<u>(40,310)</u>
Excess (deficiency) of revenues over expenditures	<u>35,856</u>	<u>35,856</u>	<u>5,484</u>	<u>(30,372)</u>
Transfers out	(80,266)	(80,266)	(80,265)	1
Net change in fund balances	<u>(44,410)</u>	<u>(44,410)</u>	<u>(74,781)</u>	<u>(30,371)</u>
Fund balances - beginning	<u>64,678</u>	<u>64,678</u>	<u>64,678</u>	<u>-</u>
Fund balances - ending	<u>\$ 20,268</u>	<u>\$ 20,268</u>	<u>\$ (10,103)</u>	<u>\$ (30,371)</u>

2315 TID - MT Milling

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 2,649	\$ 2,649	\$ 2,648	\$ (1)
Taxes	23,000	23,000	27,168	4,168
Investment income	-	-	4,466	4,466
Total revenues	<u>25,649</u>	<u>25,649</u>	<u>34,282</u>	<u>8,633</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>25,649</u>	<u>25,649</u>	<u>34,282</u>	<u>8,633</u>
Transfers in	80,266	80,266	80,265	(1)
Net change in fund balances	<u>105,915</u>	<u>105,915</u>	<u>114,547</u>	<u>8,632</u>
Fund balances - beginning	<u>121,907</u>	<u>121,907</u>	<u>121,907</u>	<u>-</u>
Fund balances - ending	<u>\$ 227,822</u>	<u>\$ 227,822</u>	<u>\$ 236,454</u>	<u>\$ 8,632</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

	2320 Senior Transportation			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 4,435	\$ 4,435	\$ 4,435	\$ -
Taxes	164,900	164,900	159,780	(5,120)
Investment income	-	-	1,683	1,683
Other revenue	12,000	12,000	10,593	(1,407)
Total revenues	<u>181,335</u>	<u>181,335</u>	<u>176,491</u>	<u>(4,844)</u>
EXPENDITURES				
Total expenditures	<u>268,206</u>	<u>268,206</u>	<u>223,641</u>	<u>44,565</u>
Excess (deficiency) of revenues over expenditures	<u>(86,871)</u>	<u>(86,871)</u>	<u>(47,150)</u>	<u>39,721</u>
Transfers in	11,136	11,136	11,136	-
Net change in fund balances	<u>(75,735)</u>	<u>(75,735)</u>	<u>(36,014)</u>	<u>39,721</u>
Fund balances - beginning	126,065	126,065	126,065	-
Fund balances - ending	<u>\$ 50,330</u>	<u>\$ 50,330</u>	<u>\$ 90,051</u>	<u>\$ 39,721</u>

	2342 Fire Council			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Licenses and permits	\$ 3,500	\$ 3,500	\$ 8,122	\$ 4,622
Investment income	-	-	219	219
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>8,341</u>	<u>4,841</u>
EXPENDITURES				
Public safety	6,000	6,000	5,632	368
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,632</u>	<u>368</u>
Excess (deficiency) of revenues over expenditures	<u>(2,500)</u>	<u>(2,500)</u>	<u>2,709</u>	<u>5,209</u>
Net change in fund balances	<u>(2,500)</u>	<u>(2,500)</u>	<u>2,709</u>	<u>5,209</u>
Fund balances - beginning	7,853	7,853	7,853	-
Fund balances - ending	<u>\$ 5,353</u>	<u>\$ 5,353</u>	<u>\$ 10,562</u>	<u>\$ 5,209</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2360 Museums

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Intergovernmental sources	\$ 8,869	\$ 8,869	\$ 8,869	\$ -
Taxes	329,800	329,800	319,520	(10,280)
Total revenues	<u>338,669</u>	<u>338,669</u>	<u>328,389</u>	<u>(10,280)</u>
EXPENDITURES				
Culture and recreation	307,670	307,670	307,768	(98)
Total expenditures	<u>307,670</u>	<u>307,670</u>	<u>307,768</u>	<u>(98)</u>
Excess (deficiency) of revenues over expenditures	30,999	30,999	20,621	(10,378)
Net change in fund balances	30,999	30,999	20,621	(10,378)
Fund balances - beginning	23,946	23,946	23,946	-
Fund balances - ending	<u>\$ 54,945</u>	<u>\$ 54,945</u>	<u>\$ 44,567</u>	<u>\$ (10,378)</u>

2373 Permissive Levy

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,665,192	\$ 1,665,192	\$ 1,611,930	\$ (53,262)
Investment income	-	-	4,985	4,985
Total revenues	<u>1,665,192</u>	<u>1,665,192</u>	<u>1,616,915</u>	<u>(48,277)</u>
EXPENDITURES				
General government	-	-	515	(515)
Total expenditures	<u>-</u>	<u>-</u>	<u>515</u>	<u>(515)</u>
Excess (deficiency) of revenues over expenditures	1,665,192	1,665,192	1,616,400	(48,792)
Transfers out	(1,662,048)	(1,662,048)	(1,631,048)	31,000
Net change in fund balances	3,144	3,144	(14,648)	(17,792)
Fund balances - beginning	35,626	35,626	35,626	-
Fund balances - ending	<u>\$ 38,770</u>	<u>\$ 38,770</u>	<u>\$ 20,978</u>	<u>\$ (17,792)</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

	2389 WINDY			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 15	\$ 15
Total revenues	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>
EXPENDITURES				
General government	481	481	480	1
Total expenditures	<u>481</u>	<u>481</u>	<u>480</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>(481)</u>	<u>(481)</u>	<u>(465)</u>	<u>16</u>
Net change in fund balances	<u>(481)</u>	<u>(481)</u>	<u>(465)</u>	<u>16</u>
Fund balances - beginning	921	921	921	-
Fund balances - ending	<u>\$ 440</u>	<u>\$ 440</u>	<u>\$ 456</u>	<u>\$ 16</u>

	2390 Drug Forfeitures			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 7,463	\$ 7,463	\$ 12,478	\$ 5,015
Total revenues	<u>7,463</u>	<u>7,463</u>	<u>12,478</u>	<u>5,015</u>
EXPENDITURES				
Public safety	14,926	14,926	-	14,926
Total expenditures	<u>14,926</u>	<u>14,926</u>	<u>-</u>	<u>14,926</u>
Excess (deficiency) of revenues over expenditures	<u>(7,463)</u>	<u>(7,463)</u>	<u>12,478</u>	<u>19,941</u>
Net change in fund balances	<u>(7,463)</u>	<u>(7,463)</u>	<u>12,478</u>	<u>19,941</u>
Fund balances - beginning	25,180	25,180	25,180	-
Fund balances - ending	<u>\$ 17,717</u>	<u>\$ 17,717</u>	<u>\$ 37,658</u>	<u>\$ 19,941</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2391 Federal Equitable Share

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES				
Investment income	\$ 24	\$ 24	\$ 70	\$ 46
Total revenues	<u>24</u>	<u>24</u>	<u>70</u>	<u>46</u>
EXPENDITURES				
Public safety	3,318	3,318	-	3,318
Total expenditures	<u>3,318</u>	<u>3,318</u>	<u>-</u>	<u>3,318</u>
Excess (deficiency) of revenues over expenditures	<u>(3,294)</u>	<u>(3,294)</u>	<u>70</u>	<u>3,364</u>
Net change in fund balances	<u>(3,294)</u>	<u>(3,294)</u>	<u>70</u>	<u>3,364</u>
Fund balances - beginning	<u>3,335</u>	<u>3,335</u>	<u>3,335</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 41</u></u>	<u><u>\$ 41</u></u>	<u><u>\$ 3,405</u></u>	<u><u>\$ 3,364</u></u>

2392 C.D.B.G. - Revolving

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>\$ 205,117</u>	<u>\$ 205,117</u>	<u>\$ 205,117</u>	<u>\$ -</u>
Fund balances - ending	<u><u>\$ 205,117</u></u>	<u><u>\$ 205,117</u></u>	<u><u>\$ 205,117</u></u>	<u><u>\$ -</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2393 Records Preservation

	Budgeted Amounts			Variance with
	Original	Final		Actual
REVENUES				
Charges for goods and services	\$ 78,050	\$ 78,050	\$ 74,860	\$ (3,190)
Total revenues	<u>78,050</u>	<u>78,050</u>	<u>74,860</u>	<u>(3,190)</u>
EXPENDITURES				
General government	128,200	128,200	75,832	52,368
Total expenditures	<u>128,200</u>	<u>128,200</u>	<u>75,832</u>	<u>52,368</u>
Excess (deficiency) of revenues over expenditures	<u>(50,150)</u>	<u>(50,150)</u>	<u>(972)</u>	<u>49,178</u>
Net change in fund balances	<u>(50,150)</u>	<u>(50,150)</u>	<u>(972)</u>	<u>49,178</u>
Fund balances - beginning	99,443	99,443	99,443	-
Fund balances - ending	<u>\$ 49,293</u>	<u>\$ 49,293</u>	<u>\$ 98,471</u>	<u>\$ 49,178</u>

2395 Sheriff Co Work Program.

	Budgeted Amounts			Variance with
	Original	Final		Actual
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Public safety	\$ 1,458	\$ 1,458	\$ -	\$ 1,458
Total expenditures	<u>1,458</u>	<u>1,458</u>	<u>-</u>	<u>1,458</u>
Excess (deficiency) of revenues over expenditures	<u>(1,458)</u>	<u>(1,458)</u>	<u>-</u>	<u>1,458</u>
Net change in fund balances	<u>(1,458)</u>	<u>(1,458)</u>	<u>-</u>	<u>1,458</u>
Fund balances - beginning	1,458	1,458	1,458	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,458</u>	<u>\$ 1,458</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2398 Public Safety/24/7 Program

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ 33,000	\$ 33,000	\$ 36,059	\$ 3,059
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>36,059</u>	<u>3,059</u>
EXPENDITURES				
Public safety	23,000	23,000	7,538	15,462
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>7,538</u>	<u>15,462</u>
Excess (deficiency) of revenues over expenditures	<u>10,000</u>	<u>10,000</u>	<u>28,521</u>	<u>18,521</u>
Transfers out	(51,000)	(51,000)	-	51,000
Total other financing sources (uses)	<u>(51,000)</u>	<u>(51,000)</u>	<u>-</u>	<u>51,000</u>
Net change in fund balances	<u>(41,000)</u>	<u>(41,000)</u>	<u>28,521</u>	<u>69,521</u>
Fund balances - beginning	64,790	64,790	64,790	-
Fund balances - ending	<u><u>\$ 23,790</u></u>	<u><u>\$ 23,790</u></u>	<u><u>\$ 93,311</u></u>	<u><u>\$ 69,521</u></u>

2406 #6 Light Maint. District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 4	\$ 4
Other revenue	557	557	556	(1)
Total revenues	<u>557</u>	<u>557</u>	<u>560</u>	<u>3</u>
EXPENDITURES				
Public works	565	565	552	13
Total expenditures	<u>565</u>	<u>565</u>	<u>552</u>	<u>13</u>
Excess (deficiency) of revenues over expenditures	<u>(8)</u>	<u>(8)</u>	<u>8</u>	<u>16</u>
Net change in fund balances	<u>(8)</u>	<u>(8)</u>	<u>8</u>	<u>16</u>
Fund balances - beginning	62	62	62	-
Fund balances - ending	<u><u>\$ 54</u></u>	<u><u>\$ 54</u></u>	<u><u>\$ 70</u></u>	<u><u>\$ 16</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2413 #13 Light Maint District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 3	\$ 3
Other revenue	421	421	420	(1)
Total revenues	<u>421</u>	<u>421</u>	<u>423</u>	<u>2</u>
EXPENDITURES				
Public works	428	428	417	11
Total expenditures	<u>428</u>	<u>428</u>	<u>417</u>	<u>11</u>
Excess (deficiency) of revenues over expenditures	<u>(7)</u>	<u>(7)</u>	<u>6</u>	<u>13</u>
Net change in fund balances	<u>(7)</u>	<u>(7)</u>	<u>6</u>	<u>13</u>
Fund balances - beginning	50	50	50	-
Fund balances - ending	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ 56</u>	<u>\$ 13</u>

2417 #17 Light Maint District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 15	\$ 15
Investment income	-	-	36	36
Other revenue	5,210	5,210	5,210	-
Total revenues	<u>5,210</u>	<u>5,210</u>	<u>5,261</u>	<u>51</u>
EXPENDITURES				
Public works	5,280	5,280	5,170	110
Total expenditures	<u>5,280</u>	<u>5,280</u>	<u>5,170</u>	<u>110</u>
Excess (deficiency) of revenues over expenditures	<u>(70)</u>	<u>(70)</u>	<u>91</u>	<u>161</u>
Net change in fund balances	<u>(70)</u>	<u>(70)</u>	<u>91</u>	<u>161</u>
Fund balances - beginning	584	584	584	-
Fund balances - ending	<u>\$ 514</u>	<u>\$ 514</u>	<u>\$ 675</u>	<u>\$ 161</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2421 #21 Light Maint District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 3	\$ 3
Other revenue	615	615	556	(59)
Total revenues	<u>615</u>	<u>615</u>	<u>559</u>	<u>(56)</u>
EXPENDITURES				
Public works	565	565	553	12
Total expenditures	<u>565</u>	<u>565</u>	<u>553</u>	<u>12</u>
Excess (deficiency) of revenues over expenditures	<u>50</u>	<u>50</u>	<u>6</u>	<u>(44)</u>
Net change in fund balances	<u>50</u>	<u>50</u>	<u>6</u>	<u>(44)</u>
Fund balances - beginning	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
Fund balances - ending	<u>\$ 57</u>	<u>\$ 57</u>	<u>\$ 13</u>	<u>\$ (44)</u>

2423 #23 Light Maint District

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 90	\$ 90
Investment income	-	-	136	136
Total revenues	<u>19,305</u>	<u>19,305</u>	<u>19,445</u>	<u>140</u>
EXPENDITURES				
Public works	20,311	20,311	19,512	799
Total expenditures	<u>20,311</u>	<u>20,311</u>	<u>19,512</u>	<u>799</u>
Excess (deficiency) of revenues over expenditures	<u>(1,006)</u>	<u>(1,006)</u>	<u>(67)</u>	<u>939</u>
Net change in fund balances	<u>(1,006)</u>	<u>(1,006)</u>	<u>(67)</u>	<u>939</u>
Fund balances - beginning	<u>2,980</u>	<u>2,980</u>	<u>2,980</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,974</u>	<u>\$ 1,974</u>	<u>\$ 2,913</u>	<u>\$ 939</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2525 Gibson Flats - O & M

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Taxes	\$ -	\$ -	\$ 10	\$ 10
Investment income	-	-	1,426	1,426
Other revenue	5,740	5,740	6,006	266
Total revenues	<u>5,740</u>	<u>5,740</u>	<u>7,442</u>	<u>1,702</u>
EXPENDITURES				
Public works	60,000	60,000	1	59,999
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>1</u>	<u>59,999</u>
Excess (deficiency) of revenues over expenditures	<u>(54,260)</u>	<u>(54,260)</u>	<u>7,441</u>	<u>61,701</u>
Net change in fund balances	<u>(54,260)</u>	<u>(54,260)</u>	<u>7,441</u>	<u>61,701</u>
Fund balances - beginning	65,939	65,939	65,939	-
Fund balances - ending	<u>\$ 11,679</u>	<u>\$ 11,679</u>	<u>\$ 73,380</u>	<u>\$ 61,701</u>

2526 Park Garden O & M

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Investment income	\$ -	\$ -	\$ 425	\$ 425
Total revenues	<u>-</u>	<u>-</u>	<u>425</u>	<u>425</u>
EXPENDITURES				
Public works	-	-	(4)	4
Total expenditures	<u>-</u>	<u>-</u>	<u>(4)</u>	<u>4</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>429</u>	<u>429</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>429</u>	<u>429</u>
Fund balances - beginning	20,360	20,360	20,360	-
Fund balances - ending	<u>\$ 20,360</u>	<u>\$ 20,360</u>	<u>\$ 20,789</u>	<u>\$ 429</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

	<u>2527 Gannon/Flood Road O&M</u>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 378	\$ 378
Total revenues	<u>-</u>	<u>-</u>	<u>378</u>	<u>378</u>
EXPENDITURES				
Public works	-	-	(1)	1
Total expenditures	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>379</u>	<u>379</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>379</u>	<u>379</u>
Fund balances - beginning	18,118	18,118	18,118	-
Fund balances - ending	<u>\$ 18,118</u>	<u>\$ 18,118</u>	<u>\$ 18,497</u>	<u>\$ 379</u>

	<u>2528 Whitetail Lane O&M</u>			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 36	\$ 36
Other revenue	-	-	125	125
Total revenues	<u>-</u>	<u>-</u>	<u>161</u>	<u>161</u>
EXPENDITURES				
Public works	-	-	(10)	10
Total expenditures	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>10</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>171</u>	<u>171</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>171</u>	<u>171</u>
Fund balances - beginning	1,617	1,617	1,617	-
Fund balances - ending	<u>\$ 1,617</u>	<u>\$ 1,617</u>	<u>\$ 1,788</u>	<u>\$ 171</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2800 Alcohol Rehabilitation

	<u>Budgeted Amounts</u>		Variance with	
REVENUES				
Intergovernmental sources	\$ 143,951	\$ 143,951	\$ 134,774	\$ (9,177)
Total revenues	<u>143,951</u>	<u>143,951</u>	<u>134,774</u>	<u>(9,177)</u>
EXPENDITURES				
Public health	143,951	143,951	134,774	9,177
Total expenditures	<u>143,951</u>	<u>143,951</u>	<u>134,774</u>	<u>9,177</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

2810 Alcohol Traffic Safety

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental sources	\$ 24,000	\$ 24,000	\$ 27,462	\$ 3,462
Other revenue	3,250	3,250	2,000	(1,250)
Total revenues	<u>27,250</u>	<u>27,250</u>	<u>29,462</u>	<u>2,212</u>
EXPENDITURES				
Current:				
Public safety	27,500	27,500	16,383	11,117
Total expenditures	<u>27,500</u>	<u>27,500</u>	<u>16,383</u>	<u>11,117</u>
Excess (deficiency) of revenues over expenditures	<u>(250)</u>	<u>(250)</u>	<u>13,079</u>	<u>13,329</u>
Net change in fund balances	<u>(250)</u>	<u>(250)</u>	<u>13,079</u>	<u>13,329</u>
Fund balances - beginning	<u>13,351</u>	<u>13,351</u>	<u>13,351</u>	<u>-</u>
Fund balances - ending	<u>\$ 13,101</u>	<u>\$ 13,101</u>	<u>\$ 26,430</u>	<u>\$ 13,329</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2820 Gasoline Tax

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 199,285	\$ 199,285	\$ 199,285	\$ -
Total revenues	<u>199,285</u>	<u>199,285</u>	<u>199,285</u>	<u>-</u>
EXPENDITURES				
Public works	199,285	199,285	199,285	-
Total expenditures	<u>199,285</u>	<u>199,285</u>	<u>199,285</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	12,686	12,686	12,686	-
Fund balances - ending	<u>\$ 12,686</u>	<u>\$ 12,686</u>	<u>\$ 12,686</u>	<u>\$ -</u>

2830 Motor Vehicle Disposal

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Other revenue	\$ 135,115	\$ 135,115	\$ -	\$ (135,115)
Total revenues	<u>135,115</u>	<u>135,115</u>	<u>-</u>	<u>(135,115)</u>
EXPENDITURES				
Public Works	135,116	135,116	38,150	96,966
Total expenditures	<u>135,116</u>	<u>135,116</u>	<u>38,150</u>	<u>96,966</u>
Excess (deficiency) of revenues over expenditures	<u>(1)</u>	<u>(1)</u>	<u>(38,150)</u>	<u>(38,149)</u>
Transfers in	3,341	3,341	3,341	-
Transfers out	-	-	(55,030)	(55,030)
Net change in fund balances	3,340	3,340	(89,839)	(93,179)
Fund balances - beginning	95,425	95,425	95,425	-
Fund balances - ending	<u>\$ 98,765</u>	<u>\$ 98,765</u>	<u>\$ 5,586</u>	<u>\$ (93,179)</u>

Cascade County

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

Non-Major Special Revenue Funds

For the Year Ended June 30, 2019

2835 Road Dept Clean-Up

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ -	\$ -	\$ 2,669	\$ 2,669
Total revenues	<u>-</u>	<u>-</u>	<u>2,669</u>	<u>2,669</u>
EXPENDITURES				
Public works	27,000	27,000	10,567	16,433
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>10,567</u>	<u>16,433</u>
Excess (deficiency) of revenues over expenditures	<u>(27,000)</u>	<u>(27,000)</u>	<u>(7,898)</u>	<u>19,102</u>
Net change in fund balances	<u>(27,000)</u>	<u>(27,000)</u>	<u>(7,898)</u>	<u>19,102</u>
Fund balances - beginning	102,212	102,212	102,212	-
Fund balances - ending	<u>\$ 75,212</u>	<u>\$ 75,212</u>	<u>\$ 94,314</u>	<u>\$ 19,102</u>

2841 Weed Trust Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 94,570	\$ 94,570	\$ 87,319	\$ (7,251)
Total revenues	<u>94,570</u>	<u>94,570</u>	<u>87,319</u>	<u>(7,251)</u>
EXPENDITURES				
Public works	94,570	94,570	86,150	8,420
Total expenditures	<u>94,570</u>	<u>94,570</u>	<u>86,150</u>	<u>8,420</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>1,169</u>	<u>1,169</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>1,169</u>	<u>1,169</u>
Fund balances - beginning	24,661	24,661	24,661	-
Fund balances - ending	<u>\$ 24,661</u>	<u>\$ 24,661</u>	<u>\$ 25,830</u>	<u>\$ 1,169</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2842 Sun River Valley Ditch

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 692	\$ 692	\$ 692	\$ -
Fund balances - ending	<u>\$ 692</u>	<u>\$ 692</u>	<u>\$ 692</u>	<u>\$ -</u>

2855 Health Dept. State Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 40,500	\$ 40,500	\$ 38,910	\$ (1,590)
Other revenue	-	-	70	70
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>38,980</u>	<u>(1,520)</u>
EXPENDITURES				
General government	85	85	103	(18)
Public health	47,528	47,528	31,492	16,036
Total expenditures	<u>47,613</u>	<u>47,613</u>	<u>31,595</u>	<u>16,018</u>
Excess (deficiency) of revenues over expenditures	<u>(7,113)</u>	<u>(7,113)</u>	<u>7,385</u>	<u>14,498</u>
Net change in fund balances	<u>(7,113)</u>	<u>(7,113)</u>	<u>7,385</u>	<u>14,498</u>
Fund balances - beginning	12,196	12,196	12,196	-
Fund balances - ending	<u>\$ 5,083</u>	<u>\$ 5,083</u>	<u>\$ 19,581</u>	<u>\$ 14,498</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2859 County Land Information

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for goods and services	\$ 17,000	\$ 17,000	\$ 15,870	\$ (1,130)
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>15,870</u>	<u>(1,130)</u>
EXPENDITURES				
General government	19,501	19,501	9,818	9,683
Total expenditures	<u>19,501</u>	<u>19,501</u>	<u>9,818</u>	<u>9,683</u>
Excess (deficiency) of revenues over expenditures	<u>(2,501)</u>	<u>(2,501)</u>	<u>6,052</u>	<u>8,553</u>
Net change in fund balances	<u>(2,501)</u>	<u>(2,501)</u>	<u>6,052</u>	<u>8,553</u>
Fund balances - beginning	3,704	3,704	3,704	-
Fund balances - ending	<u>\$ 1,203</u>	<u>\$ 1,203</u>	<u>\$ 9,756</u>	<u>\$ 8,553</u>

2863 Community Decay

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Public health	\$ 59,000	\$ 59,000	\$ -	\$ 59,000
Total expenditures	<u>59,000</u>	<u>59,000</u>	<u>-</u>	<u>59,000</u>
Net change in fund balances	<u>(59,000)</u>	<u>(59,000)</u>	<u>-</u>	<u>59,000</u>
Fund balances - beginning	59,473	59,473	59,473	-
Fund balances - ending	<u>\$ 473</u>	<u>\$ 473</u>	<u>\$ 59,473</u>	<u>\$ 59,000</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2864 Tobacco

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 227	\$ 227	\$ 227	\$ -
Fund balances - ending	\$ 227	\$ 227	\$ 227	\$ -

2867 DNRC Grants

	Original	Final	Actual	Final Budget
	REVENUES			
Intergovernmental sources	\$ 40,036	\$ 40,036	\$ 38,399	\$ (1,637)
Total revenues	40,036	40,036	38,399	(1,637)
EXPENDITURES				
Public works	40,036	40,036	38,399	1,637
Total expenditures	40,036	40,036	38,399	1,637
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2870 Juv Det Center

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 9,300	\$ 9,300	\$ 8,525	\$ (775)
Charges for goods and services	2,087,895	2,087,895	1,952,729	(135,166)
Other revenue	3,000	3,000	2,845	(155)
Total revenues	2,100,195	2,100,195	1,964,099	(136,096)
EXPENDITURES				
Public safety	1,994,332	1,971,478	1,889,923	81,555
Capital Outlay	-	22,854	9,854	13,000
Total expenditures	1,994,332	1,994,332	1,899,777	94,555
Excess (deficiency) of revenues over expenditures	105,863	105,863	64,322	(41,541)
Transfers in	116,928	116,928	116,928	-
Transfer out	(800,000)	(800,000)	(800,000)	-
Total other financing sources (uses)	(683,072)	(683,072)	(683,072)	-
Net change in fund balances	(577,209)	(577,209)	(618,750)	(41,541)
Fund balances - beginning	1,246,544	1,246,544	1,246,544	-
Fund balances - ending	\$ 669,335	\$ 669,335	\$ 627,794	\$ (41,541)

2893 Medical Alert - Aging Ser

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 300	\$ 300	\$ 150	\$ (150)
Total revenues	300	300	150	(150)
EXPENDITURES				
Public health	300	300	150	150
Total expenditures	300	300	150	150
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	26,990	26,990	26,990	-
Fund balances - ending	\$ 26,990	\$ 26,990	\$ 26,990	\$ -

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2902 Forest Reserve Title III

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ -	\$ -	\$ 17,194	\$ 17,194
Total revenues	<u>-</u>	<u>-</u>	<u>17,194</u>	<u>17,194</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>17,194</u>	<u>17,194</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>17,194</u>	<u>17,194</u>
Fund balances - beginning	111,825	111,825	111,825	-
Fund balances - ending	<u>\$ 111,825</u>	<u>\$ 111,825</u>	<u>\$ 129,019</u>	<u>\$ 17,194</u>

2906 County Attorney Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 58,790	\$ 58,790	\$ 61,200	\$ 2,410
Total revenues	<u>58,790</u>	<u>58,790</u>	<u>61,200</u>	<u>2,410</u>
EXPENDITURES				
General Government	40,165	40,165	32,408	7,757
Total expenditures	<u>40,165</u>	<u>40,165</u>	<u>32,408</u>	<u>7,757</u>
Excess (deficiency) of revenues over expenditures	<u>18,625</u>	<u>18,625</u>	<u>28,792</u>	<u>10,167</u>
Transfers out	(10,000)	(10,000)	(10,000)	
Net change in fund balances	<u>8,625</u>	<u>8,625</u>	<u>18,792</u>	<u>10,167</u>
Fund balances - beginning	16,069	16,069	16,069	-
Fund balances - ending	<u>\$ 24,694</u>	<u>\$ 24,694</u>	<u>\$ 34,861</u>	<u>\$ 10,167</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

	2914 Crime Control-Juvenile			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 133,032	\$ 133,032	\$ 133,032	\$ -
Total revenues	<u>133,032</u>	<u>133,032</u>	<u>133,032</u>	<u>-</u>
EXPENDITURES				
Public safety	133,032	133,032	133,032	-
Total expenditures	<u>133,032</u>	<u>133,032</u>	<u>133,032</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	16,399	16,399	16,399	-
Fund balances - ending	<u>\$ 16,399</u>	<u>\$ 16,399</u>	<u>\$ 16,399</u>	<u>\$ -</u>

	2917 Victim Witness Program			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>20,855</u>	<u>3,855</u>
EXPENDITURES				
Public safety	17,000	17,000	17,000	-
Total expenditures	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>3,855</u>	<u>3,855</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>3,855</u>	<u>3,855</u>
Fund balances - beginning	1,121	1,121	1,121	-
Fund balances - ending	<u>\$ 1,121</u>	<u>\$ 1,121</u>	<u>\$ 4,976</u>	<u>\$ 3,855</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2918 Public Safety Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 8,500	\$ 37,675	\$ 33,841	\$ (3,834)
Total revenues	<u>8,500</u>	<u>37,675</u>	<u>33,841</u>	<u>(3,834)</u>
EXPENDITURES				
Public safety	17,000	25,500	18,552	6,948
Capital Outlay	-	25,410	25,410	-
Total expenditures	<u>17,000</u>	<u>50,910</u>	<u>43,962</u>	<u>6,948</u>
Excess (deficiency) of revenues over expenditures	<u>(8,500)</u>	<u>(13,235)</u>	<u>(10,121)</u>	<u>3,114</u>
Transfers in	8,500	13,235	11,735	(1,500)
Total other financing sources (uses)	<u>8,500</u>	<u>13,235</u>	<u>11,735</u>	<u>(1,500)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>1,614</u>	<u>1,614</u>
Fund balances - beginning	697	697	697	-
Fund balances - ending	<u>\$ 697</u>	<u>\$ 697</u>	<u>\$ 2,311</u>	<u>\$ 1,614</u>

2926 Commodity Food Dist

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 25,404	\$ 25,404	\$ 26,318	\$ 914
Total revenues	<u>25,404</u>	<u>25,404</u>	<u>26,318</u>	<u>914</u>
EXPENDITURES				
Public health	29,148	29,148	11,952	17,196
Social and economic	46,661	46,661	46,660	1
Total expenditures	<u>75,809</u>	<u>75,809</u>	<u>58,612</u>	<u>17,197</u>
Excess (deficiency) of revenues over expenditures	<u>(50,405)</u>	<u>(50,405)</u>	<u>(32,294)</u>	<u>18,111</u>
Net change in fund balances	<u>(50,405)</u>	<u>(50,405)</u>	<u>(32,294)</u>	<u>18,111</u>
Fund balances - beginning	74,276	74,276	74,276	-
Fund balances - ending	<u>\$ 23,871</u>	<u>\$ 23,871</u>	<u>\$ 41,982</u>	<u>\$ 18,111</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2929 Homeland Security Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 102,891	\$ 158,782	\$ 145,560	\$ (13,222)
Total revenues	<u>102,891</u>	<u>158,782</u>	<u>145,560</u>	<u>(13,222)</u>
EXPENDITURES				
General government	-	1,966	1,966	-
Public safety	194,420	248,345	226,305	22,040
Total capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total expenditures	<u>209,420</u>	<u>265,311</u>	<u>228,271</u>	<u>37,040</u>
Excess (deficiency) of revenues over expenditures	<u>(106,529)</u>	<u>(106,529)</u>	<u>(82,711)</u>	<u>23,818</u>
Transfers in	108,891	108,891	95,935	(12,956)
Net change in fund balances	2,362	2,362	13,224	10,862
Fund balances - beginning	<u>(1,010)</u>	<u>(1,010)</u>	<u>(1,010)</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,352</u>	<u>\$ 1,352</u>	<u>\$ 12,214</u>	<u>\$ 10,862</u>

2940 CDBG Sponsored Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 508,123	\$ 508,123	\$ 58,122	\$ (450,001)
Total revenues	<u>508,123</u>	<u>508,123</u>	<u>58,122</u>	<u>(450,001)</u>
EXPENDITURES				
Public works	450,000	450,000	-	450,000
Housing & Community Development	58,123	58,123	58,122	1
Total expenditures	<u>508,123</u>	<u>508,123</u>	<u>58,122</u>	<u>450,001</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2960 Community Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 44,418	\$ 47,418	\$ 44,507	\$ (2,911)
Other revenue	500	500	1,860	1,360
Total revenues	<u>44,918</u>	<u>47,918</u>	<u>46,367</u>	<u>(1,551)</u>
EXPENDITURES				
Current:				
Public health	44,918	49,670	46,836	2,834
Total current	<u>44,918</u>	<u>49,670</u>	<u>46,836</u>	<u>2,834</u>
Total expenditures	<u>44,918</u>	<u>49,670</u>	<u>46,836</u>	<u>2,834</u>
Excess (deficiency) of revenues over expenditures	-	(1,752)	(469)	1,283
Net change in fund balances	-	(1,752)	(469)	1,283
Fund balances - beginning	1,585	1,585	1,585	-
Fund balances - ending	<u>\$ 1,585</u>	<u>\$ (167)</u>	<u>\$ 1,116</u>	<u>\$ 1,283</u>

2963 Public Health Emergency Prepared

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 94,787	\$ 134,294	\$ 134,294	\$ -
Total revenues	<u>94,787</u>	<u>134,294</u>	<u>134,294</u>	<u>-</u>
EXPENDITURES				
General government	3,831	3,701	257	3,444
Public health	119,329	158,966	71,227	87,739
Total expenditures	<u>123,160</u>	<u>162,667</u>	<u>71,484</u>	<u>91,183</u>
Excess (deficiency) of revenues over expenditures	(28,373)	(28,373)	62,810	91,183
Net change in fund balances	(28,373)	(28,373)	62,810	91,183
Fund balances - beginning	29,427	29,427	29,427	-
Fund balances - ending	<u>\$ 1,054</u>	<u>\$ 1,054</u>	<u>\$ 92,237</u>	<u>\$ 91,183</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2966 Cancer

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 266,450	\$ 266,450	\$ 255,700	\$ (10,750)
Total revenues	<u>266,450</u>	<u>266,450</u>	<u>255,700</u>	<u>(10,750)</u>
EXPENDITURES				
General government	15,000	15,000	6,836	8,164
Public health	391,261	391,261	238,807	152,454
Total expenditures	<u>406,261</u>	<u>406,261</u>	<u>245,643</u>	<u>160,618</u>
over expenditures	<u>(139,811)</u>	<u>(139,811)</u>	<u>10,057</u>	<u>149,868</u>
Net change in fund balances	<u>(139,811)</u>	<u>(139,811)</u>	<u>10,057</u>	<u>149,868</u>
Fund balances - beginning	142,699	142,699	142,699	-
Fund balances - ending	<u>\$ 2,888</u>	<u>\$ 2,888</u>	<u>\$ 152,756</u>	<u>\$ 149,868</u>

2967 Air Quality Control

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Intergovernmental sources	\$ 14,204	\$ 13,455	\$ 13,455	\$ -
Total revenues	<u>14,204</u>	<u>13,455</u>	<u>13,455</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	3,352	11	11	-
Environmental management	10,852	13,444	12,891	553
Total expenditures	<u>14,204</u>	<u>13,455</u>	<u>12,902</u>	<u>553</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>553</u>	<u>553</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>553</u>	<u>553</u>
Fund balances - beginning	8,077	8,077	8,077	-
Fund balances - ending	<u>\$ 8,077</u>	<u>\$ 8,077</u>	<u>\$ 8,630</u>	<u>\$ 553</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2969 EPA Grants

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 103,630	\$ 103,424	\$ 23,035	\$ (80,389)
Total revenues	<u>103,630</u>	<u>103,424</u>	<u>23,035</u>	<u>(80,389)</u>
EXPENDITURES				
Public health	103,630	103,630	20,100	83,530
Total expenditures	<u>103,630</u>	<u>103,630</u>	<u>20,100</u>	<u>83,530</u>
Excess (deficiency) of revenues over expenditures	-	(206)	2,935	3,141
Transfers in	-	206	205	(1)
Net change in fund balances	-	-	3,140	3,140
Fund balances - beginning	(3,141)	(3,141)	(3,141)	-
Fund balances - ending	<u>\$ (3,141)</u>	<u>\$ (3,141)</u>	<u>\$ (1)</u>	<u>\$ 3,140</u>

2971 W.I.C.

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 398,580	\$ 398,580	\$ 287,279	\$ (111,301)
Other revenue	-	-	648	648
Total revenues	<u>398,580</u>	<u>398,580</u>	<u>287,927</u>	<u>(110,653)</u>
EXPENDITURES				
Public health	359,578	359,578	285,424	74,154
Total expenditures	<u>359,578</u>	<u>359,578</u>	<u>285,424</u>	<u>74,154</u>
over expenditures	<u>39,002</u>	<u>39,002</u>	<u>2,503</u>	<u>(36,499)</u>
Net change in fund balances	39,002	39,002	2,503	(36,499)
Fund balances - beginning	8,292	8,292	8,292	-
Fund balances - ending	<u>\$ 47,294</u>	<u>\$ 47,294</u>	<u>\$ 10,795</u>	<u>\$ (36,499)</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2973 Home Visiting - Federal Funds

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 634,746	\$ 634,746	\$ 590,152	\$ (44,594)
Other revenue	1,800	1,800	2,460	660
Total revenues	<u>636,546</u>	<u>636,546</u>	<u>592,612</u>	<u>(43,934)</u>
EXPENDITURES				
Public health	747,184	747,184	640,741	106,443
Total expenditures	<u>747,184</u>	<u>747,184</u>	<u>640,741</u>	<u>106,443</u>
Excess (deficiency) of revenues over expenditures	<u>(110,638)</u>	<u>(110,638)</u>	<u>(48,129)</u>	<u>62,509</u>
Transfers in	65,653	65,653	65,653	-
Total other financing sources (uses)	<u>65,653</u>	<u>65,653</u>	<u>65,653</u>	<u>-</u>
Net change in fund balances	<u>(44,985)</u>	<u>(44,985)</u>	<u>17,524</u>	<u>62,509</u>
Fund balances - beginning	<u>153,560</u>	<u>153,560</u>	<u>153,560</u>	<u>-</u>
Fund balances - ending	<u>\$ 108,575</u>	<u>\$ 108,575</u>	<u>\$ 171,084</u>	<u>\$ 62,509</u>

2975 Hiv Consortia

	Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
EXPENDITURES				
Public health	30,000	30,000	30,000	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds

2976 Fetal Alcohol Syndrome

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	\$ 9,656	\$ 9,656	\$ 9,656	\$ -
Fund balances - ending	<u>\$ 9,656</u>	<u>\$ 9,656</u>	<u>\$ 9,656</u>	<u>\$ -</u>

2977 Immunization Projects

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 33,840	\$ 33,840	\$ 34,240	\$ 400
Total revenues	<u>33,840</u>	<u>33,840</u>	<u>34,240</u>	<u>400</u>
EXPENDITURES				
Public health	33,790	33,790	33,790	-
Total expenditures	<u>33,790</u>	<u>33,790</u>	<u>33,790</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50	50	450	400
Net change in fund balances	50	50	450	400
Fund balances - beginning	7,327	7,327	7,327	-
Fund balances - ending	<u>\$ 7,377</u>	<u>\$ 7,377</u>	<u>\$ 7,777</u>	<u>\$ 400</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual

	2979 Aids/HIV Testing			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 52,807	\$ 75,674	\$ 60,178	\$ (15,496)
Total revenues	<u>52,807</u>	<u>75,674</u>	<u>60,178</u>	<u>(15,496)</u>
EXPENDITURES				
General government	3,205	15	15	-
Public health	37,455	75,660	67,036	8,624
Social and economic	12,148	-	-	-
Total expenditures	<u>52,808</u>	<u>75,675</u>	<u>67,051</u>	<u>8,624</u>
Excess (deficiency) of revenues over expenditures	<u>(1)</u>	<u>(1)</u>	<u>(6,873)</u>	<u>(6,872)</u>
Net change in fund balances	<u>(1)</u>	<u>(1)</u>	<u>(6,873)</u>	<u>(6,872)</u>
Fund balances - beginning	1,890	1,890	1,890	-
Fund balances - ending	<u>\$ 1,889</u>	<u>\$ 1,889</u>	<u>\$ (4,983)</u>	<u>\$ (6,872)</u>

	2980 Direct Services - Aging			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 227,472	\$ 281,431	\$ 225,819	\$ (55,612)
Other revenue	33,500	33,500	32,630	(870)
Total revenues	<u>260,972</u>	<u>314,931</u>	<u>258,449</u>	<u>(56,482)</u>
EXPENDITURES				
Public health	5,561	4,731	1,834	2,897
Social and economic	305,707	360,496	176,931	183,565
Total expenditures	<u>311,268</u>	<u>365,227</u>	<u>178,765</u>	<u>186,462</u>
Excess (deficiency) of revenues over expenditures	<u>(50,296)</u>	<u>(50,296)</u>	<u>79,684</u>	<u>129,980</u>
Transfers in	29,653	29,653	29,653	-
Transfers out	(258,227)	(258,227)	(258,227)	-
Total other financing sources (uses)	<u>(228,574)</u>	<u>(228,574)</u>	<u>(228,574)</u>	<u>-</u>
Net change in fund balances	<u>(278,870)</u>	<u>(278,870)</u>	<u>(148,890)</u>	<u>129,980</u>
Fund balances - beginning	373,141	373,141	373,141	-
Fund balances - ending	<u>\$ 94,271</u>	<u>\$ 94,271</u>	<u>\$ 224,251</u>	<u>\$ 129,980</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2981 Contracted Services - Aging

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 165,160	\$ 200,561	\$ 200,915	\$ 354
Total revenues	<u>165,160</u>	<u>200,561</u>	<u>200,915</u>	<u>354</u>
EXPENDITURES				
Public health	163,999	199,400	139,019	60,381
Social and economic	119,218	119,218	76,839	42,379
Total expenditures	<u>283,217</u>	<u>318,618</u>	<u>215,858</u>	<u>102,760</u>
Excess (deficiency) of revenues over expenditures	<u>(118,057)</u>	<u>(118,057)</u>	<u>(14,943)</u>	<u>103,114</u>
Transfers in	4,219	4,219	4,219	-
Total other financing sources (uses)	<u>4,219</u>	<u>4,219</u>	<u>4,219</u>	<u>-</u>
Net change in fund balances	<u>(113,838)</u>	<u>(113,838)</u>	<u>(10,724)</u>	<u>103,114</u>
Fund balances - beginning	158,170	158,170	158,170	-
Fund balances - ending	<u>\$ 44,332</u>	<u>\$ 44,332</u>	<u>\$ 147,446</u>	<u>\$ 103,114</u>

2982 Ryan White

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Public health	\$ -	\$ -	\$ 1	\$ (1)
Total expenditures	<u>-</u>	<u>-</u>	<u>1</u>	<u>(1)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Fund balances - beginning	1	1	1	-
Fund balances - ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2983 Senior Nutrition - Aging

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 450,123	\$ 428,030	\$ 436,998	\$ 8,968
Other revenue	173,000	173,000	170,698	(2,302)
Total revenues	<u>623,123</u>	<u>601,030</u>	<u>607,696</u>	<u>6,666</u>
EXPENDITURES				
Public health	700,420	712,420	570,564	141,856
Social and economic	88,757	54,664	21,603	33,061
Total expenditures	<u>789,177</u>	<u>767,084</u>	<u>592,167</u>	<u>174,917</u>
Excess (deficiency) of revenues over expenditures	<u>(166,054)</u>	<u>(166,054)</u>	<u>15,529</u>	<u>181,583</u>
Transfers in	115,693	115,693	115,693	-
Transfers out	(332,797)	(332,797)	(332,797)	-
Total other financing sources (uses)	<u>(217,104)</u>	<u>(217,104)</u>	<u>(217,104)</u>	<u>-</u>
Net change in fund balances	<u>(383,158)</u>	<u>(383,158)</u>	<u>(201,575)</u>	<u>181,583</u>
Fund balances - beginning	609,163	609,163	609,163	-
Fund balances - ending	<u>\$ 226,005</u>	<u>\$ 226,005</u>	<u>\$ 407,588</u>	<u>\$ 181,583</u>

2984 ADRC - Aging

	Original	Final	Actual	Final Budget
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Social and economic	\$ 20,221	\$ 20,221	\$ 20,231	\$ (10)
Total expenditures	<u>20,221</u>	<u>20,221</u>	<u>20,231</u>	<u>(10)</u>
Excess (deficiency) of revenues over expenditures	<u>(20,221)</u>	<u>(20,221)</u>	<u>(20,231)</u>	<u>(10)</u>
Net change in fund balances	<u>(20,221)</u>	<u>(20,221)</u>	<u>(20,231)</u>	<u>(10)</u>
Fund balances - beginning	20,242	20,242	20,242	-
Fund balances - ending	<u>\$ 21</u>	<u>\$ 21</u>	<u>\$ 11</u>	<u>\$ (10)</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

2985 RSVP - Aging Services				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 10,000	\$ 10,000	\$ 9,999	\$ (1)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>9,999</u>	<u>(1)</u>
EXPENDITURES				
Public health	10,000	10,000	8,966	1,034
Social and economic	94,315	94,315	94,315	-
Total current	<u>104,315</u>	<u>104,315</u>	<u>103,281</u>	<u>1,034</u>
Total expenditures	<u>104,315</u>	<u>104,315</u>	<u>103,281</u>	<u>1,034</u>
Excess (deficiency) of revenues over expenditures	<u>(94,315)</u>	<u>(94,315)</u>	<u>(93,282)</u>	<u>1,033</u>
Net change in fund balances	<u>(94,315)</u>	<u>(94,315)</u>	<u>(93,282)</u>	<u>1,033</u>
Fund balances - beginning	97,649	97,649	97,649	-
Fund balances - ending	<u>\$ 3,334</u>	<u>\$ 3,334</u>	<u>\$ 4,367</u>	<u>\$ 1,033</u>

2986 Administrative - Aging				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 76,363	\$ 75,305	\$ 75,448	\$ 143
Other revenue	200	200	864	664
Total revenues	<u>76,563</u>	<u>75,505</u>	<u>76,312</u>	<u>807</u>
EXPENDITURES				
Public health	162,713	163,135	152,176	10,959
Social and economic	14,845	13,365	6,198	7,167
Total expenditures	<u>177,558</u>	<u>176,500</u>	<u>158,374</u>	<u>18,126</u>
Excess (deficiency) of revenues over expenditures	<u>(100,995)</u>	<u>(100,995)</u>	<u>(82,062)</u>	<u>18,933</u>
Transfers in	<u>96,787</u>	<u>96,787</u>	<u>96,787</u>	<u>-</u>
Total other financing sources (uses)	<u>96,787</u>	<u>96,787</u>	<u>96,787</u>	<u>-</u>
Net change in fund balances	<u>(4,208)</u>	<u>(4,208)</u>	<u>14,725</u>	<u>18,933</u>
Fund balances - beginning	55,869	55,869	55,869	-
Fund balances - ending	<u>\$ 51,661</u>	<u>\$ 51,661</u>	<u>\$ 70,594</u>	<u>\$ 18,933</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019

	2987 Foster Grandparents - Age			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental sources	\$ 200,951	\$ 202,351	\$ 175,405	\$ (26,946)
Other revenue	15,200	15,200	15,630	430
Total revenues	216,151	217,551	191,035	(26,516)
EXPENDITURES				
Public health	1,320	1,320	930	390
Social and economic	218,833	220,233	187,735	32,498
Total expenditures	220,153	221,553	188,665	32,888
Excess (deficiency) of revenues over expenditures	(4,002)	(4,002)	2,370	6,372
Transfers in	4,002	4,002	4,002	-
Total other financing sources (uses)	4,002	4,002	4,002	-
Net change in fund balances	-	-	6,372	6,372
Fund balances - beginning	18,846	18,846	18,846	-
Fund balances - ending	\$ 18,846	\$ 18,846	\$ 25,218	\$ 6,372

NON-MAJOR DEBT SERVICE FUNDS

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

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

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

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

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

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

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

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

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

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

Cascade County
Combining Balance Sheet
Nonmajor Debt service funds
June 30, 2019

	3020 Fair Imp.G.O.Bon ds	3030 Adult Detention G.O.Bond	3200 County Compensated Absences	3400 R.I.D.Revolvi ng
ASSETS				
Cash and investments	284	238	428,543	98,326
Accounts receivable	-	-	-	-
Taxes and assessments receivable	2,225	4,115	-	5,198
Total assets	<u>\$ 2,509</u>	<u>\$ 4,353</u>	<u>\$ 428,543</u>	<u>\$ 103,524</u>
LIABILITIES				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS				
Deferred tax revenue	4,822	7,639	-	21,872
Total deferred inflow of resources	<u>4,822</u>	<u>7,639</u>	<u>-</u>	<u>21,872</u>
Total liabilities and deferred inflows of resources	<u>4,822</u>	<u>7,639</u>	<u>-</u>	<u>21,872</u>
FUND BALANCES (DEFICITS)				
Restricted	-	-	428,543	-
Assigned	-	-	-	81,651
Unassigned	(2,313)	(3,286)	-	-
Total fund balances (deficits)	<u>\$ (2,313)</u>	<u>\$ (3,286)</u>	<u>\$ 428,543</u>	<u>\$ 81,651</u>
Total liabilities and fund balances (deficits)	<u>\$ 2,509</u>	<u>\$ 4,353</u>	<u>\$ 428,543</u>	<u>\$ 103,523</u>

Cascade County
Combining Balance Sheet
Nonmajor Debt service funds
June 30, 2019

3525 Fox Farm Road RID	3553 Bob Marshall RSID #53	Total Nonmajor Debt service funds
56,080	8,508	591,979
(36)	-	(36)
4,313	(22)	15,829
<u>\$ 60,357</u>	<u>\$ 8,486</u>	<u>\$ 607,772</u>
-	-	-
4,313	-	38,646
<u>4,313</u>	<u>-</u>	<u>38,646</u>
4,313	-	38,646
56,044	8,485	493,072
-	-	81,651
-	-	(5,599)
<u>\$ 56,044</u>	<u>\$ 8,485</u>	<u>\$ 569,124</u>
<u>\$ 60,357</u>	<u>\$ 8,485</u>	<u>\$ 607,770</u>

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt service funds
For the Year Ended June 30, 2019

	3020 Fair Imp.G.O. Bonds	3030 Adult Detention G.O.Bond	3200 County Compensated Absences	3400 R.I.D. Revolving
REVENUES				
Taxes	\$ 55	\$ 227	\$ -	\$ -
Investment income	229	12	8,766	2,011
Other revenue	-	-	-	-
Total revenues	<u>284</u>	<u>239</u>	<u>8,766</u>	<u>2,011</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal retirement	-	-	-	-
Capital outlay:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>284</u>	<u>239</u>	<u>8,766</u>	<u>2,011</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(42,722)</u>	<u>(1,586)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(42,722)</u>	<u>(1,586)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(42,438)	(1,347)	8,766	2,011
Fund balances - beginning	40,125	(1,939)	419,777	79,640
Fund balances - ending	<u>\$ (2,313)</u>	<u>\$ (3,286)</u>	<u>\$ 428,543</u>	<u>\$ 81,651</u>

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt service funds
For the Year Ended June 30, 2019

3525 Fox Farm Road RID	3539 RID #39 Sun Prairie Road	3540 RID #40 Huckleberry Drive	3542 Gannon/Flood Road RID	3543 Whitetail Lane RID	3553 Bob Marshall RSID #53	Total Nonmajor Debt service funds
\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551
-	-	-	-	-	138	11,156
123,998	-	-	-	-	8,193	132,191
<u>124,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,331</u>	<u>143,898</u>
36	(216)	(19)	(85)	(16)	2	(298)
-	-	-	-	-	-	-
30,761	-	-	-	-	1,459	32,220
-	-	-	-	-	7,201	7,201
<u>30,797</u>	<u>(216)</u>	<u>(19)</u>	<u>(85)</u>	<u>(16)</u>	<u>8,662</u>	<u>39,123</u>
93,470	216	19	85	16	(331)	104,775
<u>(94,232)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(95,818)</u>
<u>(94,232)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(95,818)</u>
(762)	216	19	85	16	(331)	(33,765)
56,806	(216)	(19)	(85)	(16)	8,816	602,889
<u>\$ 56,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,485</u>	<u>\$ 569,124</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Service Funds
For the Year Ended June 30, 2019

3020 Fair Imp.G.O.Bonds

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 55	\$ 55
Investment income	-	-	229	229
Total revenues	-	-	284	284
EXPENDITURES				
Culture and recreation	42,722	42,722	42,722	-
Total expenditures	42,722	42,722	42,722	-
Excess (deficiency) of revenues over expenditures	(42,722)	(42,722)	(42,438)	284
Net change in fund balances	(42,722)	(42,722)	(42,438)	284
Fund balances - beginning	40,125	40,125	40,125	-
Fund balances - ending	\$ (2,597)	\$ (2,597)	\$ (2,313)	\$ 284

3030 Adult Detention G.O.Bond

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 227	\$ 227
Investment income	-	-	12	12
Total revenues	-	-	239	239
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	239	239
Transfers out	(1,586)	(1,586)	(1,586)	-
Net change in fund balances	(1,586)	(1,586)	(1,347)	239
Fund balances - beginning	(1,939)	(1,939)	(1,939)	-
Fund balances - ending	\$ (3,525)	\$ (3,525)	\$ (3,286)	\$ 239

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Service Funds
For the Year Ended June 30, 2019

3200 County Compensated Absences

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 8,766	\$ 8,766
Total revenues	<u>-</u>	<u>-</u>	<u>8,766</u>	<u>8,766</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>8,766</u>	<u>8,766</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>8,766</u>	<u>8,766</u>
Fund balances - beginning	419,777	419,777	419,777	-
Fund balances - ending	<u>\$ 419,777</u>	<u>\$ 419,777</u>	<u>\$ 428,543</u>	<u>\$ 8,766</u>

3400 R.I.D.Revolving

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 2,011	\$ 2,011
Total revenues	<u>-</u>	<u>-</u>	<u>2,011</u>	<u>2,011</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>2,011</u>	<u>2,011</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>2,011</u>	<u>2,011</u>
Fund balances - beginning	79,640	79,640	79,640	-
Fund balances - ending	<u>\$ 79,640</u>	<u>\$ 79,640</u>	<u>\$ 81,651</u>	<u>\$ 2,011</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Service Funds
For the Year Ended June 30, 2019

3525 Fox Farm Road RID

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 269	\$ 269
Other revenue	119,634	124,832	123,998	(834)
Total revenues	<u>119,634</u>	<u>124,832</u>	<u>124,267</u>	<u>(565)</u>
EXPENDITURES				
General government	-	-	36	(36)
Interest	30,805	30,763	30,761	2
Total expenditures	<u>30,805</u>	<u>30,763</u>	<u>30,797</u>	<u>(34)</u>
Excess (deficiency) of revenues over expenditures	<u>88,829</u>	<u>94,069</u>	<u>93,470</u>	<u>(599)</u>
Transfers out	(88,994)	(94,234)	(94,232)	2
Net change in fund balances	<u>(165)</u>	<u>(165)</u>	<u>(762)</u>	<u>(597)</u>
Fund balances - beginning	<u>56,806</u>	<u>56,806</u>	<u>56,806</u>	<u>-</u>
Fund balances - ending	<u>\$ 56,641</u>	<u>\$ 56,641</u>	<u>\$ 56,044</u>	<u>\$ (597)</u>

3539 RID #39 Sun Prairie Road

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
General government	\$ -	\$ -	\$ (216)	\$ 216
Total expenditures	<u>-</u>	<u>-</u>	<u>(216)</u>	<u>216</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>216</u>	<u>216</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>216</u>	<u>216</u>
Fund balances - beginning	<u>(216)</u>	<u>(216)</u>	<u>(216)</u>	<u>-</u>
Fund balances - ending	<u>\$ (216)</u>	<u>\$ (216)</u>	<u>\$ -</u>	<u>\$ 216</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Service Funds
For the Year Ended June 30, 2019

3540 RID #40 Huckleberry Drive

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
General government	\$ -	\$ -	\$ (19)	\$ 19
Total expenditures	-	-	(19)	19
Excess (deficiency) of revenues over expenditures	-	-	19	19
Net change in fund balances	-	-	19	19
Fund balances - beginning	(19)	(19)	(19)	-
Fund balances - ending	\$ (19)	\$ (19)	\$ -	\$ 19

3542 Gannon/Flood Road RID

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	\$ -	\$ -	\$ (85)	\$ 85
Total expenditures	-	-	(85)	85
Excess (deficiency) of revenues over expenditures	-	-	85	85
Net change in fund balances	-	-	85	85
Fund balances - beginning	(85)	(85)	(85)	-
Fund balances - ending	\$ (85)	\$ (85)	\$ -	\$ 85

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Debt Service Funds
For the Year Ended June 30, 2019

3543 Whitetail Lane RID

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	\$ -	\$ -	\$ (16)	\$ 16
Total expenditures	-	-	(16)	16
Excess (deficiency) of revenues over expenditures	-	-	16	16
Net change in fund balances	-	-	16	16
Fund balances - beginning	(16)	(16)	(16)	-
Fund balances - ending	\$ (16)	\$ (16)	\$ -	\$ 16

3553 Bob Marshall RSID #53

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 138	\$ 138
Other revenue	6,904	6,904	8,193	1,289
Total revenues	6,904	6,904	8,331	1,427
EXPENDITURES				
General government	-	-	2	(2)
Interest	1,459	1,459	1,459	-
Principal	7,201	7,201	7,201	-
Total expenditures	8,660	8,660	8,662	(2)
Excess (deficiency) of revenues over expenditures	(1,756)	(1,756)	(331)	1,425
Net change in fund balances	(1,756)	(1,756)	(331)	1,425
Fund balances - beginning	8,816	8,816	8,816	-
Fund balances - ending	\$ 7,060	\$ 7,060	\$ 8,485	\$ 1,425

NON-MAJOR CAPITAL PROJECTS FUNDS

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

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

Public Works Capital Project- Set up to establish a capital reserve for Public Works function.

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

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

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

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

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

CTEP Capital Project- Set up to account for federal CTEP grants utilized for capital improvements to County facilities.

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

Cascade County
Combining Balance Sheet
Nonmajor Capital projects funds
June 30, 2019

	4011 Capital Building Reserve	4015 Public Works Capital Project	4020 Fair Capital Reserve	Aging Capital Reserve	4040 Mosquito Capital Reserve
ASSETS					
Cash and investments	\$ 763,088	\$ 386,462	\$ 65	\$ 926,756	\$ 1,856
Accounts receivable	-	3,911	-	-	-
Taxes and assessments receivable	-	556	-	-	-
Total assets	<u>\$ 763,088</u>	<u>\$ 390,929</u>	<u>\$ 65</u>	<u>\$ 926,756</u>	<u>\$ 1,856</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred tax revenue	-	724	-	-	-
Total liabilities and deferred inflows of resources	-	724	-	-	-
FUND BALANCES (DEFICITS)					
Assigned	763,088	390,204	65	926,756	1,856
Total fund balances (deficits)	<u>\$ 763,088</u>	<u>\$ 390,204</u>	<u>\$ 65</u>	<u>\$ 926,756</u>	<u>\$ 1,856</u>
Total liabilities and fund balances (deficits)	<u>\$ 763,088</u>	<u>\$ 390,928</u>	<u>\$ 65</u>	<u>\$ 926,756</u>	<u>\$ 1,856</u>

4060 Junk Veh Capital Reserve	4070 Health Capital Reserve	4080 Clinic Capital Improvmts	Exec. Plaza Capital Building	4140 ADC Capital Improvement	Elections Capital Reserve	Total Nonmajor Capital projects funds
\$ 200,000	\$ 44,327	\$ 1	\$ 544,976	\$ 581,964	\$ 126,321	\$ 3,575,816
-	-	-	-	-	-	3,911
-	-	-	-	-	-	556
<u>\$ 200,000</u>	<u>\$ 44,327</u>	<u>\$ 1</u>	<u>\$ 544,976</u>	<u>\$ 581,964</u>	<u>\$ 126,321</u>	<u>\$ 3,580,283</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,175	\$ 116,175
-	-	-	-	-	-	724
-	-	-	-	-	116,175	116,899
200,000	44,327	1	544,976	581,964	10,146	3,463,383
<u>\$ 200,000</u>	<u>\$ 44,327</u>	<u>\$ 1</u>	<u>\$ 544,976</u>	<u>\$ 581,964</u>	<u>\$ 10,146</u>	<u>\$ 3,463,383</u>
<u>\$ 200,000</u>	<u>\$ 44,327</u>	<u>\$ 1</u>	<u>\$ 544,976</u>	<u>\$ 581,964</u>	<u>\$ 126,321</u>	<u>\$ 3,580,282</u>

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital projects funds
For the Year Ended June 30, 2019

	4011 Capital Building Reserve	4015 Public Works Capital Project	4020 Fair Capital Reserve	Aging Capital Reserve
REVENUES				
Taxes	\$ -	\$ 21	\$ -	\$ -
Investment income	13,217	5,697	1	-
Other revenue	-	74,968	-	-
Total revenues	<u>13,217</u>	<u>80,686</u>	<u>1</u>	<u>-</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Capital Outlay	207,461	529,714	-	-
Total expenditures	<u>207,461</u>	<u>529,714</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(194,244)</u>	<u>(449,028)</u>	<u>1</u>	<u>-</u>
Transfers in	950,000	620,000	-	926,756
Transfers out	(91,010)	-	-	-
Sale of capital assets	-	136,250	-	-
Net change in fund balances	664,746	307,222	1	926,756
Fund balances - beginning	98,342	82,982	64	-
Fund balances - ending	<u>\$ 763,088</u>	<u>\$ 390,204</u>	<u>\$ 65</u>	<u>\$ 926,756</u>

<u>4040 Mosquito Capital Reserve</u>	<u>4060 Junk Veh Capital Reserve</u>	<u>4070 Health Capital Reserve</u>	<u>4080 Clinic Capital Improvmts</u>	<u>Expo Grandstand Capital Building</u>	<u>4130 CTEP Capital Project</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	2,965	907	-	-	1,446
-	-	-	-	-	-
<u>38</u>	<u>2,965</u>	<u>907</u>	<u>-</u>	<u>-</u>	<u>1,446</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>38</u>	<u>2,965</u>	<u>907</u>	<u>-</u>	<u>-</u>	<u>1,446</u>
-	55,030	-	-	-	-
-	-	-	-	(500)	(1,689)
-	-	-	-	-	-
38	57,995	907	-	(500)	(243)
1,818	142,005	43,420	1	500	243
<u>\$ 1,856</u>	<u>\$ 200,000</u>	<u>\$ 44,327</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital projects funds
For the Year Ended June 30, 2019

	Exec. Plaza Capital Building	4140 ADC Capital Improvement	Elections Capital Reserve	Total Nonmajor Capital projects funds
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 21
Investment income	-	12,613	-	36,884
Other revenue	439,664	-	-	514,632
Total revenues	<u>439,664</u>	<u>12,613</u>	<u>-</u>	<u>551,537</u>
EXPENDITURES				
General government	-	-	-	
Public safety	-	85,168	-	85,168
Capital Outlay	221,578	-	116,175	1,074,928
Total expenditures	<u>221,578</u>	<u>85,168</u>	<u>116,175</u>	<u>1,160,096</u>
Excess (deficiency) of revenues over expenditures	<u>218,086</u>	<u>(72,555)</u>	<u>(116,175)</u>	<u>(608,559)</u>
Transfers in	253,000	74,689	126,321	3,005,796
Transfers out	-	-	-	(93,199)
Sale of capital assets	-	-	-	136,250
Net change in fund balances	471,086	2,134	10,146	2,440,288
Fund balances - beginning	73,890	579,830	-	1,023,095
Fund balances - ending	<u>\$ 544,976</u>	<u>\$ 581,964</u>	<u>\$ 10,146</u>	<u>\$ 3,463,383</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Projects Funds
For the Year Ended June 30, 2019

4011 Capital Building Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 7,614	\$ 7,614	\$ 13,217	\$ 5,603
Total revenues	<u>7,614</u>	<u>7,614</u>	<u>13,217</u>	<u>5,603</u>
EXPENDITURES				
Capital Outlay	963,300	963,300	207,461	755,839
Total expenditures	<u>963,300</u>	<u>963,300</u>	<u>207,461</u>	<u>755,839</u>
Excess (deficiency) of revenues over expenditures	<u>(955,686)</u>	<u>(955,686)</u>	<u>(194,244)</u>	<u>761,442</u>
Transfers in	950,000	950,000	950,000	-
Transfers out	(76,321)	(91,010)	(91,010)	-
Net change in fund balances	<u>(82,007)</u>	<u>(96,696)</u>	<u>664,746</u>	<u>761,442</u>
Fund balances - beginning	<u>98,342</u>	<u>98,342</u>	<u>98,342</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 16,335</u></u>	<u><u>\$ 1,646</u></u>	<u><u>\$ 763,088</u></u>	<u><u>\$ 761,442</u></u>

4015 Public Works Capital Project

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 21	\$ 21
Investment income	-	-	5,697	5,697
Other revenue	10,000	10,000	74,968	64,968
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>80,686</u>	<u>70,686</u>
EXPENDITURES				
Capital Outlay	705,000	705,000	529,714	175,286
Total expenditures	<u>705,000</u>	<u>705,000</u>	<u>529,714</u>	<u>175,286</u>
Excess (deficiency) of revenues over expenditures	<u>(695,000)</u>	<u>(695,000)</u>	<u>(449,028)</u>	<u>245,972</u>
Transfers in	620,000	620,000	620,000	-
Sale of capital assets	-	-	136,250	136,250
Net change in fund balances	<u>(75,000)</u>	<u>(75,000)</u>	<u>307,222</u>	<u>382,222</u>
Fund balances - beginning	<u>82,982</u>	<u>82,982</u>	<u>82,982</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 7,982</u></u>	<u><u>\$ 7,982</u></u>	<u><u>\$ 390,204</u></u>	<u><u>\$ 382,222</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Projects Funds
For the Year Ended June 30, 2019

4020 Fair Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 1	\$ 1
Total revenues	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund balances - beginning	64	64	64	-
Fund balances - ending	<u>\$ 64</u>	<u>\$ 64</u>	<u>\$ 65</u>	<u>\$ 1</u>

4025 Aging Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Capital outlay:	93,000	93,000	-	93,000
Total expenditures	<u>93,000</u>	<u>93,000</u>	<u>-</u>	<u>93,000</u>
Excess (deficiency) of revenues over expenditures	<u>(93,000)</u>	<u>(93,000)</u>	<u>-</u>	<u>93,000</u>
Transfers in	926,756	926,756	926,756	-
Net change in fund balances	<u>833,756</u>	<u>833,756</u>	<u>926,756</u>	<u>93,000</u>
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ 833,756</u>	<u>\$ 833,756</u>	<u>\$ 926,756</u>	<u>\$ 93,000</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Projects Funds
For the Year Ended June 30, 2019

4040 Mosquito Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 38	\$ 38
Total revenues	-	-	38	38
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	38	38
Net change in fund balances	-	-	38	38
Fund balances - beginning	1,818	1,818	1,818	-
Fund balances - ending	\$ 1,818	\$ 1,818	\$ 1,856	\$ 38

4060 Junk Veh Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 2,965	\$ 2,965
Total revenues	-	-	2,965	2,965
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	2,965	2,965
Transfers in	-	-	55,030	55,030
Net change in fund balances	-	-	57,995	57,995
Fund balances - beginning	142,005	142,005	142,005	-
Fund balances - ending	\$ 142,005	\$ 142,005	\$ 200,000	\$ 57,995

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Projects Funds
For the Year Ended June 30, 2019

4070 Health Capital Reserve

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 907	\$ 907
Total revenues	<u>-</u>	<u>-</u>	<u>907</u>	<u>907</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>907</u>	<u>907</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>907</u>	<u>907</u>
Fund balances - beginning	43,420	43,420	43,420	-
Fund balances - ending	<u>\$ 43,420</u>	<u>\$ 43,420</u>	<u>\$ 44,327</u>	<u>\$ 907</u>

4125 Expo Grandstand Capital Building

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Capital outlay:	\$ 3,389,506	\$ -	\$ -	\$ -
Total expenditures	<u>3,389,506</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(3,389,506)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers in	3,467,722	-	-	-
Transfers out	-	(500)	(500)	-
Net change in fund balances	78,216	(500)	(500)	-
Fund balances - beginning	500	500	500	-
Fund balances - ending	<u>\$ 78,716</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Projects Funds
For the Year Ended June 30, 2019

4130 CTEP Capital Project

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ 3,000	\$ 3,000	\$ 1,446	\$ (1,554)
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>1,446</u>	<u>(1,554)</u>
EXPENDITURES				
General government	3,243	3,243	1,689	1,554
Total expenditures	<u>3,243</u>	<u>3,243</u>	<u>1,689</u>	<u>1,554</u>
Excess (deficiency) of revenues over expenditures	<u>(243)</u>	<u>(243)</u>	<u>(243)</u>	<u>-</u>
Net change in fund balances	<u>(243)</u>	<u>(243)</u>	<u>(243)</u>	<u>-</u>
Fund balances - beginning	243	243	243	-
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

4135 Exec. Plaza Capital Building

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Other revenue	\$ -	\$ -	\$ 439,664	\$ 439,664
Total revenues	<u>-</u>	<u>-</u>	<u>439,664</u>	<u>439,664</u>
EXPENDITURES				
Capital Outlay	326,890	326,890	221,578	105,312
Total expenditures	<u>326,890</u>	<u>326,890</u>	<u>221,578</u>	<u>105,312</u>
Excess (deficiency) of revenues over expenditures	<u>(326,890)</u>	<u>(326,890)</u>	<u>218,086</u>	<u>544,976</u>
Transfers in	253,000	253,000	253,000	-
Net change in fund balances	<u>(73,890)</u>	<u>(73,890)</u>	<u>471,086</u>	<u>544,976</u>
Fund balances - beginning	73,890	73,890	73,890	-
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 544,976</u></u>	<u><u>\$ 544,976</u></u>

Cascade County
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
Non-Major Capital Projects Funds
For the Year Ended June 30, 2019

4140 ADC Capital Improvement				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 12,613	\$ 12,613
Total revenues	<u>-</u>	<u>-</u>	<u>12,613</u>	<u>12,613</u>
EXPENDITURES				
Public safety	-	45,000	85,168	(40,168)
Public safety		-	-	-
Capital Outlay	165,000	120,000	-	120,000
Total expenditures	<u>165,000</u>	<u>165,000</u>	<u>85,168</u>	<u>79,832</u>
Excess (deficiency) of revenues over expenditures	(165,000)	(165,000)	(72,555)	92,445
Transfers in	60,000	74,689	74,689	-
Net change in fund balances	(105,000)	(90,311)	2,134	92,445
Fund balances - beginning	579,830	579,830	579,830	-
Fund balances - ending	<u>\$ 474,830</u>	<u>\$ 489,519</u>	<u>\$ 581,964</u>	<u>\$ 92,445</u>

4150 Elections Capital Reserve				
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	-	-	-	-
EXPENDITURES				
Capital Outlay	\$ -	\$ 126,321	\$ 116,175	\$ 10,146
Total expenditures	<u>-</u>	<u>126,321</u>	<u>116,175</u>	<u>10,146</u>
Excess (deficiency) of revenues over expenditures	-	(126,321)	(116,175)	10,146
Transfers in	76,321	126,321	126,321	-
Net change in fund balances	76,321	-	10,146	10,146
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ 76,321</u>	<u>\$ -</u>	<u>\$ 10,146</u>	<u>\$ 10,146</u>

INTERNAL SERVICE FUNDS

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

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

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

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

Fleet Maintenance- This fund was established to track the costs of the County's fleet maintenance department and the activities of the painter and carpenter.

Cascade County
Combining Statement of Net Position
Nonmajor Internal service funds
June 30, 2019

	6020 County Printer	6050 Self Insurance	6051 Fleet	Total Nonmajor Internal service funds
ASSETS				
Current assets:				
Inventory	\$ -	\$ -	\$ 12,159	\$ 12,159
Cash and investments	270,418	500,287	34,158	804,863
Accounts receivable	-	-	8,350	8,350
Advances to other funds	-	765,171	-	765,171
Total current assets	<u>270,418</u>	<u>1,265,458</u>	<u>54,667</u>	<u>1,590,543</u>
Noncurrent assets:				
Capital assets, net	45,274	-	1,463,224	1,508,498
Total noncurrent assets	<u>45,274</u>	<u>-</u>	<u>1,463,224</u>	<u>1,508,498</u>
Total assets	<u>315,692</u>	<u>1,265,458</u>	<u>1,517,891</u>	<u>3,099,041</u>
DEFERRED OUTFLOWS				
Deferred outflow related to pensions	12,744	-	45,789	58,533
Total deferred outflows	<u>12,744</u>	<u>-</u>	<u>45,789</u>	<u>58,533</u>
Total assets and deferred outflows of resources	<u>\$ 328,436</u>	<u>\$ 1,265,458</u>	<u>\$ 1,563,680</u>	<u>\$ 3,157,574</u>
LIABILITIES				
Current liabilities:				
Accounts payable	1,138	-	12,744	13,882
Accrued payroll	2,532	15	10,704	13,251
Due to other funds	-	-	2,644,864	2,644,864
Total current liabilities	<u>3,670</u>	<u>15</u>	<u>2,668,312</u>	<u>2,671,997</u>
Noncurrent liabilities:				
Net pension liability	56,118	-	201,619	257,737
Payroll	9,781	-	77,337	87,118
Total noncurrent liabilities	<u>65,899</u>	<u>-</u>	<u>278,956</u>	<u>344,855</u>
Total liabilities	<u>69,569</u>	<u>15</u>	<u>2,947,268</u>	<u>3,016,852</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	11,555	-	41,516	53,071
Total deferred inflows of resources	<u>11,555</u>	<u>-</u>	<u>41,516</u>	<u>53,071</u>
Total liabilities and deferred inflows of resources	<u>81,124</u>	<u>15</u>	<u>2,988,784</u>	<u>3,069,923</u>
NET POSITION				
Net investment in capital assets	45,274	-	1,463,224	1,508,498
Unrestricted	202,038	1,265,443	(2,888,328)	(1,420,847)
Total net position	<u>\$ 247,312</u>	<u>\$ 1,265,443</u>	<u>\$(1,425,104)</u>	<u>\$ 87,651</u>

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Internal service funds
For the Year Ended June 30, 2019

	6020 County Printer	6050 Self Insurance	6051 Fleet	Total Internal service funds
OPERATING REVENUES				
Intergovernmental sources	\$ -	\$ -	\$ -	\$ -
Charges for goods and services	144,402	-	1,201,261	1,345,663
Pension Expense				360,292
On-behalf payments related to pensions	1,251	-	4,496	5,747
Miscellaneous revenues	-	-	3,050	3,050
Total operating revenues	<u>145,653</u>	<u>-</u>	<u>1,208,807</u>	<u>1,714,751</u>
OPERATING EXPENSES				
Operating expenses	15,031	-	3,818	18,849
Payroll	67,462	-	(104,785)	322,969
Repairs and maintenance	23,467	-	77,896	101,363
Depreciation	27,200	-	653,293	680,493
Travel and training	466	-	38,102	38,568
Professional fees	2,750	-	1,371	4,121
Utilities and telephone	1,072	-	225,143	226,215
Insurance	202	8,299	178,140	186,641
Total operating expenses	<u>137,650</u>	<u>8,299</u>	<u>1,072,978</u>	<u>1,579,220</u>
Operating income (loss)	<u>8,003</u>	<u>(8,299)</u>	<u>135,829</u>	<u>135,533</u>
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	5,325	4,300	-	9,625
Gain (loss) on sale of assets	-	-	25,524	25,524
Total nonoperating revenues (expenses)	<u>5,325</u>	<u>4,300</u>	<u>25,524</u>	<u>35,149</u>
Income (loss) before contributions and transfers	13,328	(3,999)	161,353	170,682
Unassigned	-	-	(1,590)	(1,590)
Transfers in	-	-	257,805	257,805
Change in net position	<u>13,328</u>	<u>(3,999)</u>	<u>417,568</u>	<u>426,895</u>
Total net position - beginning	<u>233,985</u>	<u>1,269,442</u>	<u>(1,842,670)</u>	<u>(339,244)</u>
Total net position - ending	<u>\$ 247,313</u>	<u>\$ 1,265,443</u>	<u>\$(1,425,102)</u>	<u>\$ 87,651</u>

Cascade County
Combining Statement of Cash Flows
Internal service funds
For the Year Ended June 30, 2019

	6020 County Printer	6050 Self Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from services provided	\$ 144,402	\$ -
Payments to employees	(65,064)	15
Payments to suppliers	(46,671)	(8,299)
Net cash provided (used) by operating activities	32,667	(8,284)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash (paid) received from other funds	-	171,427
Operating transfers	-	-
Net cash provided (used) by noncapital financing activities	-	171,427
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of property and equipment	-	-
Acquisition of capital assets activities	(37,285)	-
	(37,285)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	5,325	4,300
Net cash provided (used) by investing activities	5,325	4,300
Net increase (decrease) in cash and cash equivalents	707	167,443
Balances - beginning of year	269,711	332,843
Balances - end of the year	\$ 270,418	\$ 500,286
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating Income	\$ 8,001	\$ (8,299)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	27,200	-
Changes in assets and liabilities:		
Accounts Receivable	-	-
Inventory	-	-
Deferred outflows	1,515	-
Accounts Payable - Other	(464)	-
Wages payable	1,287	15
Compensated absences	327	-
Pension liability	(11,744)	-
Deferred inflows	10,226	-
Accounts Payable - Supplier	(3,681)	-
Net cash provided (used) by operating activities	\$ 32,667	\$ (8,284)

<u>6051 Fleet</u>	<u>Total</u>
\$ 1,203,137	\$ 1,347,539
(249,722)	(314,771)
(993,969)	(1,048,939)
(40,554)	(16,171)
257,047	428,474
257,805	257,805
514,852	686,279
19,225	19,225
(493,523)	(530,808)
(474,298)	(511,583)
-	9,625
-	9,625
-	168,150
34,158	636,712
\$ 34,158	\$ 804,862
\$ 135,828	\$ 135,530
653,293	680,493
(8,350)	(8,350)
7,176	7,176
104,761	106,276
(1,665)	(2,129)
6,329	7,631
1,121	1,448
(497,462)	(509,206)
27,914	38,140
(469,499)	(473,180)
\$ (40,554)	\$ (16,171)

TRUST AND AGENCY FUNDS

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

Private Purpose Trust Funds

Sheriff Prisoner Fund- Maintain inmate funds

HR Payroll Tax Deposits- Account for all payroll taxes.

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

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

Cty Atty Restitution Acct- Receipt and disbursement of adult restitution through the County Attorney's Office.

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

Agency Funds

Sheriff Evidence Fund- Account for cash evidence.

Sheriff Commissary Fund- Maintain inmate funds.

Sheriff Civil- Collection for serving civil legal documents and related disseminations to alimony and judgement holders.

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

Protested Taxes- To hold protested tax payments until distributed.

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

Public Administrator- Used by public administrator for services in connection with positions.

Redemptions- To record tax sale certificates on delinquent taxes.

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

Justice Court- Receipt and disbursement of bonds and restitution.

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

Clerk & Recorder Surplus Proceeds- To account for proceeds from foreclosure sales.

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

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

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

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

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

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

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

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

Malting Plant TID- To account for moneys of the Malting Plant tax increment district.

West Bank TID- To account for moneys of the West Bank tax increment district.

New Downtown TID- To account for moneys of the New Downtown tax increment district.

East Industrial Park- Collection and disbursement of assessment fees for the district.

Belt Fire District #18- Collection and disbursement of assessment fees for the district.

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

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

Black Eagle Fire District #1- Collection and disbursement of assessment fees for the district.

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

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

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

Per Med Levy Transit District- Collect money to pay increased health insurance costs for transit employees.

Transit- Collection and disbursement of assessment fees for the district.

North Central Leaning Re.- To account for funding for the center.

Upper/Lower River Road- To account for funding for Upper/Lower River Road, Water & Sewer District.

Search and Rescue- To account for funding for the Search and Rescue team.

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

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

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

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

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

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

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

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

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

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

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

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

JP Fines/Forfeitures 50%- To account for collection of Justice of the Peace fines and forfeitures.

Court Information Technology- To account for collection of court surcharge for court information technology.

Clerk of Court Fees (100%) - To account for collection of Clerk of Court Fees.

Petition for Adoptions \$75- To account for fees collected in regards to adoptions.

Actions or Proceedings- To account for fees collected in actions and proceedings.

Dissolution of Marriage- To account for fees collected in regards to divorces.

Legal Separation, Petition- To account for fees collected in regards to legal separation.

Fines. Assess. Pmt. Forfeit- To account for fines collected in District Court.

MT Law Enforcement Acad.- To account for money collected for the Law Enforcement Academy.

Family Intervention- To account for money collected for family interventions in the court system.

Victims of Domestic Viol.- To account for money collect for Victims of domestic violence program in the court system.

State Remodeling- To account for collection of State remodeling property tax.

University Millage- To account for collection of University millage property tax.

University Mill Non-Levy- Non mill levy collections for university millage.

Tax Inc. Dist- University- Money collected for university millage in the tax increment district.

State Equalization- AV Tax- To account for collection of statewide equalization levy (40 mills).

State Equalization- Non-Levy- Non mill levy collections for state equalization of schools.

Elementary Equal- AV Tax- To account for elementary education ad valorem tax.

Elementary Equal- Non-Levy- Non mill levy collections for elementary equalization of schools.

High School Equal- AV Tax- To account for high school ad valorem tax.

High School Equal- Non-Levy- Non mill levy collections for high school equalization.

Vo-Tech Millage- AV Tax- To account for collection of Vo-Tech millage.

Vo-Tech Millage- Non-Levy- Non mill levy collections for Vo-Tech.

HS Equal- Federal Forest- Non-Levy- Non mill levy collections for high schools.

Elem.- Federal Forest- Non-Levy- Non mill levy collections for elementary schools.

HS- Federal PILT- Non-Levy- Non mill levy collections for high schools.

Elem.- Federal Forest- Non-Levy- Non mill levy collections for elementary schools.

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

Death Certificates- DOL- To account for money collected for death certificates.

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

SID #1 Great Falls- All collections for School District #1.
SID #3 Cascade- All collections for School District #3.
SID #5 Centerville- All collections for School District #5.
SID #29 Belt- All collections for School District #29.
SID #55 Sun River- All collections for School District #55.
SID #74 Vaughn- All collections for School District #74.
SID #85 Ulm- All collections for School District #85.
SID #95 Dep Creek- All collections for School District #95.
High Schl Transportation- To account for cash collected for and distributed to schools for transportation needs.
High School Retirement- Funds collected to be invested in the High School teachers' retirement system.
Elementary Retirement- Funds collected to be invested in the Elementary School teachers' retirement system.
Airport TID City of GF- To account for funding for the Airport Tax increment district.
Swimming Pool Debt Svc.- Funds collected to pay bond for swimming pool improvements.
Soccer Mill Levy- Funds collected to be invested in Soccer Park.
Per Med Levy Gr Falls- Established to pay increased health insurance costs for City of Great Falls employees.
City of Great Falls- To account for collection of miscellaneous remittance from the City of Great Falls.
G.F. City Fire Balances- To account for collection of miscellaneous remittance for the City of Great Falls fire balances.
Per Med Levy Belt- Established to pay increased health insurance costs for employees of the Town of Belt.
Town of Belt- To account for collection of miscellaneous remittance from the Town of Belt.
Per Med Levy Cascade- Established to pay increased health insurance costs for employees of the Town of Cascade.
Town of Cascade- To account for collection of miscellaneous remittance from the Town of Cascade.
Town of Neihart- To account for collection of miscellaneous remittance from the Town of Neihart.
Manchester TID- To account for moneys of the Manchester tax increment district.
MT Milling TID- To account for moneys of the MT Milling tax increment district.
Entitlement Levy Clearing- Tax revenues collected for the entitlement levy and entitlement funds from the state.
Jury Fund- To account for money used for jury service and reimbursed from the state.

Cascade County
Combining Statement of Fiduciary Net Position
Private-Purpose Trust Funds
June 30, 2019

	7055 Justice Court Old Trust	7057 Clerk of Crt Restitution	7058 Cty Atty Restitution Acct	7090 C.C. Emergency Aid Fund	Total Private- purpose trust funds
ASSETS					
Cash and investments	1,359	13,626	3,376	100	\$ 18,461
Other receivables	-	-	-	-	\$ -
Total Cash	<u>1,359</u>	<u>13,626</u>	<u>3,376</u>	<u>100</u>	<u>18,461</u>
Total assets	<u>1,359</u>	<u>13,626</u>	<u>3,376</u>	<u>100</u>	<u>18,461</u>
LIABILITIES					
Due to other governments	1,359	-	1,570	-	\$ 2,929
Total liabilities	<u>1,359</u>	<u>-</u>	<u>1,570</u>	<u>-</u>	<u>2,929</u>
NET POSITION					
Net Position	-	13,626	1,806	100	\$ 15,532
Total net position	<u>\$ -</u>	<u>\$ 13,626</u>	<u>\$ 1,806</u>	<u>\$ 100</u>	<u>\$ 15,532</u>

Cascade County
Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2019

	7057 Clerk of Crt Restitution	7058 Cty Atty Restitution Acct	7090 C.C. Emergency Aid Fund	Total Private- purpose trust funds
ADDITIONS				
Total additions	-	-	-	-
DEDUCTIONS				
Total deductions	-	-	-	-
Change in net positon	-	-	-	-
Net Position -- beginning of the year	\$ 13,626	\$ 1,806	\$ 100	\$ 15,532
Net Position -- end of the year	\$ 13,626	\$ 1,806	\$ 100	\$ 15,532

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7102 Sheriff Evidence Fund	7103 Sherrif Commissary Fund	7105 Sheriff Civil	7120 Treasurer's Clearing Fund
ASSETS				
Cash and investments	\$ 49,925	\$ 14,864	\$ 3,079	\$ 619,377
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	(18)
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>49,925</u>	<u>14,864</u>	<u>3,079</u>	<u>619,359</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 601,999
Due to other governments	49,925	14,864	3,079	17,360
Advances from other funds	-	-	-	-
Total liabilities	<u>49,925</u>	<u>14,864</u>	<u>3,079</u>	<u>619,359</u>

<u>7130 Protested Taxes</u>	<u>7131 Protested Taxes-Interest</u>	<u>7140 Public Administrator</u>	<u>7150 Redemptions</u>	<u>7160 Clerk of District Court</u>	<u>7165 Justice Court</u>
\$ 8,502,197	\$ 219,168	\$ 127,431	\$ 41,011	\$ 108,448	\$ 11,301
-	-	-	-	-	-
4,130	-	-	-	16,780	-
-	-	-	-	-	-
-	-	-	-	-	-
3,912,974	-	-	-	-	-
<u>12,419,301</u>	<u>219,168</u>	<u>127,431</u>	<u>41,011</u>	<u>125,228</u>	<u>11,301</u>
\$ -	\$ -	\$ 83,746	\$ 41,011	\$ -	\$ -
12,419,301	219,168	43,685	-	125,228	11,301
-	-	-	-	-	-
<u>12,419,301</u>	<u>219,168</u>	<u>127,431</u>	<u>41,011</u>	<u>125,228</u>	<u>11,301</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7170 Partial Tax Payments	7195 Clerk & Recorder Surplus Proceed	7220 Black Eagle Sewer #24	7221 Black Eagle Water
ASSETS				
Cash and investments	\$ 17,612	\$ 50,569	\$ 4,689	\$ 534
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	14,353	1,496
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	17,612	50,569	19,042	2,030
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	17,612	50,569	19,042	2,030
Advances from other funds	-	-	-	-
Total liabilities	17,612	50,569	19,042	2,030

7230 Fort Shaw Irrigation	7240 Greenfield Irrigation	7250 W GtFalls Flood Control	7252 WGF Flood-Maintenance	7260 Vaughn Dike	7270 Tax Increment District
\$ 1,956	\$ 12,143	\$ 2,392	\$ 39,833	\$ 2,949	\$ -
-	-	-	5,688	-	-
17,138		20,961	349,054	25,842	
-	-	-	-	-	-
19,896	11,032	-	2,618	444	1,704
-	-	-	-	-	-
-	-	-	-	-	-
<u>38,990</u>	<u>23,175</u>	<u>23,353</u>	<u>391,505</u>	<u>29,235</u>	<u>1,704</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38,990	23,175	23,353	391,505	29,235	1,704
-	-	-	-	-	-
<u>38,990</u>	<u>23,175</u>	<u>23,353</u>	<u>391,505</u>	<u>29,235</u>	<u>1,704</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7271 Malting Plant TID	7272 West Bank TID	7273 New Downtown TID	7274 East Industrial Park
ASSETS				
Cash and investments	\$ 36,073	\$ 2,844	\$ 55,927	\$ 26,519
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	8,673	3,307	58,488
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>36,073</u>	<u>11,517</u>	<u>59,234</u>	<u>85,007</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	36,073	11,517	59,234	85,007
Advances from other funds	-	-	-	-
Total liabilities	<u>36,073</u>	<u>11,517</u>	<u>59,234</u>	<u>85,007</u>

<u>7280 Belt Fire District #18</u>	<u>7290 Homestead Water</u>	<u>7295 Sun Prairie Water Distr.</u>	<u>7300 Sun River Cemetery</u>	<u>7310 Black Eagle Fire Dist. #1</u>	<u>7320 Black Eagle Sewer Oper.</u>
\$ 93	\$ 94	\$ 471	\$ 10	\$ 29,763	\$ 110
-	-	-	-	-	-
807		4,131	4,473	260,807	
-	-	-	-	-	-
1,955	90	-	743	1,835	333
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,855</u>	<u>184</u>	<u>4,602</u>	<u>5,226</u>	<u>292,405</u>	<u>443</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,855	184	4,602	5,226	292,405	443
-	-	-	-	-	-
<u>2,855</u>	<u>184</u>	<u>4,602</u>	<u>5,226</u>	<u>292,405</u>	<u>443</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7330 Simms Sewer	7340 Conservation District	7349 Per Med Levy Transit	7350 Transit
ASSETS				
Cash and investments	\$ 457	\$ 907		\$ 529,770
Restricted cash	-	-	-	-
Holdings in External Investment Pool			5,141	4,457,979
Accounts receivable	-	-	-	-
Taxes and assessments receivable	3,280	5,032	18,505	361,049
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>3,737</u>	<u>5,939</u>	<u>23,646</u>	<u>5,348,798</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	3,737	5,939	23,646	5,348,798
Advances from other funds	-	-	-	-
Total liabilities	<u>3,737</u>	<u>5,939</u>	<u>23,646</u>	<u>5,348,798</u>

7360 Northcentral Learning Re	7361 Upper/Lower River Road	7634 Search and Rescue	7372 Gore Hill Fire	7373 Sand Coulee Fire	7374 Simms Fire
\$ 14,085	\$ -	\$ 531	\$ 918	\$ 1,485	\$ 424
-	-	-	-	-	-
123,420	-	-	-	-	-
-	212	6,566	6,824	30,998	3,638
-	-	-	-	-	-
-	-	-	-	-	-
<u>137,505</u>	<u>212</u>	<u>7,097</u>	<u>7,742</u>	<u>32,483</u>	<u>4,062</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137,505	212	7,097	7,742	32,483	4,062
-	-	-	-	-	-
<u>137,505</u>	<u>212</u>	<u>7,097</u>	<u>7,742</u>	<u>32,483</u>	<u>4,062</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	<u>7375</u> <u>Stockett Fire</u>	<u>7376 Ulm</u> <u>Fire</u>	<u>7377</u> <u>Vaughn Fire</u>	<u>7378 Fort</u> <u>Shaw Fire</u>
ASSETS				
Cash and investments	\$ -	\$ 703	\$ 1,893	\$ 192
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	4,995	11,525	69,338	5,055
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>4,995</u>	<u>12,228</u>	<u>71,231</u>	<u>5,247</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	4,995	12,228	71,231	5,247
Advances from other funds	-	-	-	-
Total liabilities	<u>4,995</u>	<u>12,228</u>	<u>71,231</u>	<u>5,247</u>

7379 Monarch Rural Fire	7380 Black Eagle Rural Fire	7381 Deerborn Fire District	7382 Cascade Fire	7383 Sun River Fire	7402 Recording Liens
\$ 332	\$ 1,636	\$ 1,433	\$ 137	\$ 426	\$ 16,836
-	-	-	-	-	-
-	-	-	-	-	-
1,983	42,400	8,140	1,080	6,300	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,315</u>	<u>44,036</u>	<u>9,573</u>	<u>1,217</u>	<u>6,726</u>	<u>16,836</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,315	44,036	9,573	1,217	6,726	16,836
-	-	-	-	-	-
<u>2,315</u>	<u>44,036</u>	<u>9,573</u>	<u>1,217</u>	<u>6,726</u>	<u>16,836</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7403 Titles	7404 Dub Tabs/Reg/Pla tes/Decals	7405 Personalized Plates	7407 State Assigned VIN
ASSETS				
Cash and investments	\$ 11,554	\$ 2,439	\$ 4,825	\$ 75
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>11,554</u>	<u>2,439</u>	<u>4,825</u>	<u>75</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	11,554	2,439	4,825	75
Advances from other funds	-	-	-	-
Total liabilities	<u>11,554</u>	<u>2,439</u>	<u>4,825</u>	<u>75</u>

<u>7408 Temp Registration Permit</u>	<u>7410 MHP Salary & Retention Fee</u>	<u>7411 Plates Fee</u>	<u>7413 Mil Affairs Cem Plate Fee</u>	<u>7414 L&C Bicentennial Plate Donation</u>	<u>7415 Spec. LP Admin Fee</u>
\$ 18,408	\$ 46,820	\$ 22,570	\$ 1,060	\$ 140	\$ 1,970
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,408</u>	<u>46,820</u>	<u>22,570</u>	<u>1,060</u>	<u>140</u>	<u>1,970</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,408	46,820	22,570	1,060	140	1,970
-	-	-	-	-	-
<u>18,408</u>	<u>46,820</u>	<u>22,570</u>	<u>1,060</u>	<u>140</u>	<u>1,970</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7416 Single Moving/Sp. Mov Equip	7417 Flat Fee Reg- Lrg Trucks/Trlr	7419 Flat Fee Reg- MH/Travel Trlr	7421 Flat Fee Reg- LV/MC/ Quad /DU
ASSETS				
Cash and investments	\$ -	\$ 24,825	\$ 27,148	\$ 408,853
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>-</u>	<u>24,825</u>	<u>27,148</u>	<u>408,853</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	24,825	27,148	408,853
Advances from other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>24,825</u>	<u>27,148</u>	<u>408,853</u>

7422 Flat Fee Reg-Boat/ PWC/MP/ SM/OHV	7424 GVW Fees	7425 Shared Use Opt-In	7426 Motor Vehicle Misc/ Other	7427 Spec LP Fee- Agency/Org	7428 LMV- State Parks Fee
\$ 14,377	\$ 40,694	\$ 10	\$ 15	\$ 26,495	\$ 21,960
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,377</u>	<u>40,694</u>	<u>10</u>	<u>15</u>	<u>26,495</u>	<u>21,960</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,377	40,694	10	15	26,495	21,960
-	-	-	-	-	-
<u>14,377</u>	<u>40,694</u>	<u>10</u>	<u>15</u>	<u>26,495</u>	<u>21,960</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7431 COLLCT Fee	7434 Collegiate Plate- Appl/Manf Fee	7435 Motorcycle Safety Fee	7436 OHV Duplicate Decal Fee
ASSETS				
Cash and investments	\$ 20	\$ 100	\$ 2,400	\$ 25
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>20</u>	<u>100</u>	<u>2,400</u>	<u>25</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	20	100	2,400	25
Advances from other funds	-	-	-	-
Total liabilities	<u>20</u>	<u>100</u>	<u>2,400</u>	<u>25</u>

7437 Late Registration Fee	7444 Organ Donor Awareness Dontation	7445 Traumatic Brain Injury Donation	7446 MT Children Admin Fee	7451 J.P.Fines/For feitures 50%	7458 Court Information Technology
\$ 3,380	\$ 19	\$ 12	\$ 180	\$ 14,666	\$ 6,819
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,380</u>	<u>19</u>	<u>12</u>	<u>180</u>	<u>14,666</u>	<u>6,819</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,380	19	12	180	14,666	6,819
-	-	-	-	-	-
<u>3,380</u>	<u>19</u>	<u>12</u>	<u>180</u>	<u>14,666</u>	<u>6,819</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7461 Clerk of Court Fees(100%)	7462 Petition for Adoption \$75	7463 Actions or Proceedings	7464 Dissolution of Marriage
ASSETS				
Cash and investments	\$ 14,177	\$ 450	\$ 2,970	\$ 5,100
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	-	-	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>14,177</u>	<u>450</u>	<u>2,970</u>	<u>5,100</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	14,177	450	2,970	5,100
Advances from other funds	-	-	-	-
Total liabilities	<u>14,177</u>	<u>450</u>	<u>2,970</u>	<u>5,100</u>

<u>7466 FinesAssessP mtForfeit</u>	<u>7467 Mt Law Enforcement Acad</u>	<u>7468 Family Intervention</u>	<u>7471 Victims Of Domestic Violence</u>	<u>7507 State Remodeling</u>	<u>7521 University Millage</u>
\$ 585	\$ 3,079	\$ 988	\$ 149	\$ 57,357	\$ 10,513
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	18	131,030
-	-	-	-	-	-
-	-	-	-	-	-
<u>585</u>	<u>3,079</u>	<u>988</u>	<u>149</u>	<u>57,375</u>	<u>141,543</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
585	3,079	988	149	57,375	141,543
-	-	-	-	-	-
<u>585</u>	<u>3,079</u>	<u>988</u>	<u>149</u>	<u>57,375</u>	<u>141,543</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7522 University Mill-Non Levy	7523 Tax Inc Dist- University	7527 State Equalization- AV Tax	7528 State Equalization- NoLevy
ASSETS				
Cash and investments	\$ 121	\$ 1,053	\$ 70,085	\$ 808
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	-	687	871,134	-
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	121	1,740	941,219	808
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	121	1,740	941,219	808
Advances from other funds	-	-	-	-
Total liabilities	121	1,740	941,219	808

7529 Elementary Equal-AV Tax	7530 Elementary Equal-Non Levy	7531 High School Equal- AV Tax	7532 High School Equal- NonLevy	7533 Vo-Tech Millage-AV Tax	7534 Vo-Tech Millage-Non Levy
\$ 58,269	\$ 667	\$ 38,846	\$ 445	\$ 2,628	\$ 30
-	-	-	-	-	-
-	-	-	-	-	-
720,842	-	480,474	-	32,764	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>779,111</u>	<u>667</u>	<u>519,320</u>	<u>445</u>	<u>35,392</u>	<u>30</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
779,111	667	519,320	445	35,392	30
-	-	-	-	-	-
<u>779,111</u>	<u>667</u>	<u>519,320</u>	<u>445</u>	<u>35,392</u>	<u>30</u>

Cascade County
Combining Balance Sheets
Agency Funds
June 30, 2019

	7545 HS-Federal PILT-Non Levy	7546 Elem.- Federal PILT- Non Levy	7551 Montana Land Information	7564 Forest Fire
ASSETS				
Cash and investments	\$ (299)	\$ (449)	\$ 2,307	\$ 501
Restricted cash	-	-	-	-
Holdings in External Investment Pool				
Accounts receivable	-	-	607	-
Taxes and assessments receivable	-	-	-	500
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>(299)</u>	<u>(449)</u>	<u>2,914</u>	<u>1,001</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	(299)	(449)	2,914	1,001
Advances from other funds	-	-	-	-
Total liabilities	<u>(299)</u>	<u>(449)</u>	<u>2,914</u>	<u>1,001</u>

<u>7701 Great Falls Elementary</u>	<u>7702 Great Falls High Schools</u>	<u>7703 Cascade Elementary</u>	<u>7704 Cascade High School</u>	<u>7705 Centerville Elementary</u>	<u>7706 Centerville High School</u>
\$ 518,943	\$ 237,862	\$ 11,607	\$ 131,806	\$ 42,853	\$ 57,351
-	-	-	-	-	-
-	-	572,607	656,744	375,387	502,564
-	-	-	-	-	-
3,271,166	1,725,115	37,222	29,687	59,503	36,685
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,790,109</u>	<u>1,962,977</u>	<u>621,436</u>	<u>818,237</u>	<u>477,743</u>	<u>596,600</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,221,307	618,805	621,436	818,237	477,743	596,600
2,568,802	1,344,172	-	-	-	-
<u>3,790,109</u>	<u>1,962,977</u>	<u>621,436</u>	<u>818,237</u>	<u>477,743</u>	<u>596,600</u>

Cascade County
 Combing Balance Sheets
 Agency Funds
 June 30, 2019

	7729 Belt Elementary	7730 Belt High School	7755 Sun River Elementary	7756 Sun River Valley High School
ASSETS				
Cash and investments	\$ 80,111	\$ 110,458	\$ 42,780	\$ 60,144
Restricted cash	-	-	-	-
Holdings in external investment pool	696,906	1,000,359	374,881	527,034
Accounts receivable	-	-	-	-
Taxes and assessments receivable	38,569	30,165	44,235	50,170
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>815,586</u>	<u>1,140,982</u>	<u>461,896</u>	<u>637,348</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	815,586	1,140,982	461,896	637,348
Advances from other funds	-	-	-	-
Total liabilities	<u>815,586</u>	<u>1,140,982</u>	<u>461,896</u>	<u>637,348</u>

<u>7774 Vaughn Elementary</u>	<u>7785 Ulm Elementary</u>	<u>7820 High Schl Transportation</u>	<u>7830 High School Retirement</u>	<u>7840 Elementary Retirement</u>	<u>7846 Airport TID City of GF</u>
\$ 37,941	\$ 38,898	\$ 3,794	\$ -	\$ -	\$ 8,085
-	-	-	-	-	-
332,478	340,907	33,243	-	-	-
-	-	-	-	-	-
29,512	7,761	76,503	328,500	674,531	393
-	-	-	-	-	-
-	-	-	-	-	-
<u>399,931</u>	<u>387,566</u>	<u>113,540</u>	<u>328,500</u>	<u>674,531</u>	<u>8,478</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399,931	387,566	113,540	328,500	674,531	8,478
-	-	-	-	-	-
<u>399,931</u>	<u>387,566</u>	<u>113,540</u>	<u>328,500</u>	<u>674,531</u>	<u>8,478</u>

Cascade County
 Combing Balance Sheets
 Agency Funds
 June 30, 2019

	7847 Swimming Pool Debt Svc	7848 Soccer Mill levy	7849 Per Med Levy Gr Falls	7850 City of Great Falls
ASSETS				
Cash and investments	\$ (390)	\$ 2,132	\$ 36,954	\$ 356,475
Restricted cash	-	-	-	-
Holdings in external investment pool				
Accounts receivable	-	-	-	-
Taxes and assessments receivable	2,475	34,781	552,282	3,611,747
Other receivables	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	<u>2,085</u>	<u>36,913</u>	<u>589,236</u>	<u>3,968,222</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	2,086	36,912	589,236	3,968,222
Advances from other funds	-	-	-	-
Total liabilities	<u>2,086</u>	<u>36,912</u>	<u>589,236</u>	<u>3,968,222</u>

<u>7851 G.F.City Fire Balances</u>	<u>7859 Per Med Levy Belt</u>	<u>7860 Town Of Belt</u>	<u>7869 Per Med Levy Cascade</u>	<u>7870 Town Of Cascade</u>	<u>7880 Town of Neihart</u>
\$ 1,551	\$ 43	\$ 1,882	\$ -	\$ 2,858	\$ 387
-	-	-	-	-	-
-	-	-	-	-	-
20,165	259	13,553	110	12,435	3,061
-	-	-	-	-	-
-	-	-	-	-	-
<u>21,716</u>	<u>302</u>	<u>15,435</u>	<u>110</u>	<u>15,293</u>	<u>3,448</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21,716	302	15,435	110	15,293	3,448
-	-	-	-	-	-
<u>21,716</u>	<u>302</u>	<u>15,435</u>	<u>110</u>	<u>15,293</u>	<u>3,448</u>

Cascade County
 Combing Balance Sheets
 Agency Funds
 June 30, 2019

	7950 Entitlement Levy Clearing	7960 Jury Fund	Total Agency Funds
ASSETS			
Cash and investments	\$ -	\$ 3,117	\$ 13,313,422
Restricted cash	-	-	\$ -
Holdings in external investment pool			\$ 10,699,645
Accounts receivable	-	-	\$ 4,737
Taxes and assessments receivable	18,350	-	\$ 13,660,252
Other receivables	-	15,266	\$ 15,266
Advances to other funds	-	-	\$ 3,912,974
Total assets	18,350	18,383	\$ 41,606,296
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 726,756
Due to other governments	18,350	18,383	\$ 36,966,566
Advances from other funds	-	-	\$ 3,912,974
Total liabilities	18,350	18,383	\$ 41,606,296

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7102 - Sheriff Evidence Fund

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 56,283	\$ -	\$ 6,358	\$ 49,925
Total assets	<u>\$ 56,283</u>	<u>\$ -</u>	<u>\$ 6,358</u>	<u>\$ 49,925</u>
Liabilities				
Other liabilities	\$ 56,283	\$ -	\$ 6,358	\$ 49,925
Total Liabilities	<u>\$ 56,283</u>	<u>\$ -</u>	<u>\$ 6,358</u>	<u>\$ 49,925</u>

7103 - Sheriff Commissary Fund

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 21,952	\$ 44,290	\$ 51,377	\$ 14,864
Total assets	<u>\$ 21,952</u>	<u>\$ 44,290</u>	<u>\$ 51,377</u>	<u>\$ 14,864</u>
Liabilities				
Other liabilities	\$ 21,952	\$ 44,290	\$ 51,377	\$ 14,864
Total Liabilities	<u>\$ 21,952</u>	<u>\$ 44,290</u>	<u>\$ 51,377</u>	<u>\$ 14,864</u>

7105 - Sheriff Civil

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 4,406	\$ 11,714	\$ 13,041	\$ 3,079
Total assets	<u>\$ 4,406</u>	<u>\$ 11,714</u>	<u>\$ 13,041</u>	<u>\$ 3,079</u>
Liabilities				
Other liabilities	\$ 4,406	\$ 11,714	\$ 13,041	\$ 3,079
Total Liabilities	<u>\$ 4,406</u>	<u>\$ 11,714</u>	<u>\$ 13,041</u>	<u>\$ 3,079</u>

7120 - Treasurer's Clearing Fund

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 762,366	\$ 142,240,086	\$ 142,383,076	\$ 619,376
Other receivable	\$ -		\$ 18	\$ (18)
Taxes/assessments receivable				\$ -
Total assets	<u>\$ 762,366</u>	<u>\$ 142,240,086</u>	<u>\$ 142,383,094</u>	<u>\$ 619,358</u>
Liabilities				
Accounts payable	\$ 340,497	\$ 3,131,976	\$ 2,875,901	\$ 596,572
Due to other governments	\$ 421,869	\$ 141,641,178	\$ 142,040,260	\$ 22,786
Total Liabilities	<u>\$ 762,366</u>	<u>\$ 144,773,154</u>	<u>\$ 144,916,161</u>	<u>\$ 619,358</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7130 - Protested Taxes

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 5,574,296	\$ 4,536,321	\$ 1,608,420	\$ 8,502,197
Holdings in external investment	\$ -	\$ -	\$ -	\$ -
Accounts receivable	\$ 4,130	\$ -		\$ 4,130
Advance to Funds	\$ 2,537,428	\$ 1,375,547	\$ -	\$ 3,912,975
	<u>\$ 8,115,854</u>	<u>\$ 5,911,868</u>	<u>\$ 1,608,420</u>	<u>\$ 12,419,302</u>
Liabilities				
Accounts Payable	\$ -	\$ 70,452	\$ 70,452	\$ -
Advance to Funds	\$ 2,537,428		\$ 1,375,547	\$ 1,161,881
Due to other funds	\$ 8,115,854	\$ 4,536,321	\$ 232,873	\$ 12,419,302
Total Liabilities	<u>\$ 8,115,854</u>	<u>\$ 4,536,321</u>	<u>\$ 232,873</u>	<u>\$ 12,419,302</u>

7131 - Protested Taxes Interest

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 67,017	\$ 152,583	\$ 432	\$ 219,168
Holdings in external investment pool		\$ -		\$ -
Total assets	<u>\$ 67,017</u>	<u>\$ 152,583</u>	<u>\$ 432</u>	<u>\$ 219,168</u>
Liabilities				
Accounts Payable	\$ 67,017	\$ 153,014	\$ 863	\$ 219,168
Total Liabilities	<u>\$ 67,017</u>	<u>\$ 153,014</u>	<u>\$ 863</u>	<u>\$ 219,168</u>

7140 - Public Administrator

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 115,145	\$ 31,417	\$ 19,131	\$ 127,431
Total assets	<u>\$ 115,145</u>	<u>\$ 31,417</u>	<u>\$ 19,131</u>	<u>\$ 127,431</u>
Liabilities				
Accounts payable	\$ 115,145	\$ 31,417	\$ 19,131	\$ 127,431
Total Liabilities	<u>\$ 115,145</u>	<u>\$ 31,417</u>	<u>\$ 19,131</u>	<u>\$ 127,431</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7150 - Redemptions

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 27,020	\$ 908,091	\$ 894,100	\$ 41,011
Total assets	<u>\$ 27,020</u>	<u>\$ 908,091</u>	<u>\$ 894,100</u>	<u>\$ 41,011</u>
Liabilities				
Accounts payable	\$ 27,020	\$ 1,656,315	\$ 1,642,325	\$ 41,011
Total Liabilities	<u>\$ 27,020</u>	<u>\$ 1,656,315</u>	<u>\$ 1,642,325</u>	<u>\$ 41,011</u>

7160 - Clerk of District Court

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 57,548	\$ 407,707	\$ 359,806	\$ 105,449
External Investment Pool	\$ -	\$ 41,729	\$ 21,949	\$ 16,780
Total assets	<u>\$ 57,548</u>	<u>\$ 449,436</u>	<u>\$ 381,755</u>	<u>\$ 125,229</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Other liabilities	\$ 57,548	\$ 449,436	\$ 381,755	\$ 125,229
Total Liabilities	<u>\$ 57,548</u>	<u>\$ 449,436</u>	<u>\$ 381,755</u>	<u>\$ 125,229</u>

7165 - Justice Court

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 70,017	\$ 125,234	\$ 183,950	\$ 11,301
Total assets	<u>\$ 70,017</u>	<u>\$ 125,234</u>	<u>\$ 183,950</u>	<u>\$ 11,301</u>
Liabilities				
Other liabilities	\$ 70,017	\$ 58,113	\$ 116,829	\$ 11,301
Total Liabilities	<u>\$ 70,017</u>	<u>\$ 58,113</u>	<u>\$ 116,829</u>	<u>\$ 11,301</u>

7170 - Partial Tax Payments

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 11,174	\$ 7,388	\$ 951	\$ 17,611
Total assets	<u>\$ 11,174</u>	<u>\$ 7,388</u>	<u>\$ 951</u>	<u>\$ 17,611</u>
Liabilities				
Other liabilities	\$ 11,174	\$ 7,388	\$ 951	\$ 17,611
Total Liabilities	<u>\$ 11,174</u>	<u>\$ 7,388</u>	<u>\$ 951</u>	<u>\$ 17,611</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7195 - Clerk & Recorder Surplus Proceed

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 53,643	\$ 49,939	\$ 53,013	\$ 50,569
Total assets	<u>\$ 53,643</u>	<u>\$ 49,939</u>	<u>\$ 53,013</u>	<u>\$ 50,569</u>
Liabilities				
Accounts payable	\$ -	\$ 53,012	\$ 53,012	\$ -
Other liabilities	\$ 53,643	\$ 62,694	\$ 65,768	\$ 50,569
Total Liabilities	<u>\$ 53,643</u>	<u>\$ 115,706</u>	<u>\$ 118,780</u>	<u>\$ 50,569</u>

7220 - Blacke Eagle Sewer #24

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 572	\$ 203,272	\$ 199,155	\$ 4,689
Taxes/assessments receivable	\$ 12,702	\$ 203,302	\$ 201,652	\$ 14,352
Total assets	<u>\$ 13,274</u>	<u>\$ 406,574</u>	<u>\$ 400,807</u>	<u>\$ 19,041</u>
Liabilities				
Accounts Payable	\$ -	\$ 199,155	\$ 199,155	\$ -
Due to other governments	\$ 13,274	\$ 231,977	\$ 226,210	\$ 19,041
Total Liabilities	<u>\$ 13,274</u>	<u>\$ 231,977</u>	<u>\$ 226,210</u>	<u>\$ 19,041</u>

7221 - Black Eagle Water

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 10,747	\$ 10,213	\$ 534
Taxes/assessments receivable	\$ 2,887	\$ 8,498	\$ 9,890	\$ 1,495
Total assets	<u>\$ 2,887</u>	<u>\$ 19,245</u>	<u>\$ 20,103</u>	<u>\$ 2,029</u>
Liabilities				
Accounts payable	\$ -	\$ 10,213	\$ 10,213	\$ -
Due to other governments	\$ 2,887	\$ 13,738	\$ 14,596	\$ 2,029
Total Liabilities	<u>\$ 2,887</u>	<u>\$ 23,951</u>	<u>\$ 24,809</u>	<u>\$ 2,029</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7230 - Fort Shaw Irrigation

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 99,054	\$ 286,484	\$ 383,582	\$ 1,956
Holdings in external investment	\$ -	\$ 39,556	\$ 22,418	\$ 17,138
Taxes/assessments receivable	\$ 20,654	\$ 320,857	\$ 321,615	\$ 19,896
Total assets	<u>\$ 119,708</u>	<u>\$ 646,897</u>	<u>\$ 727,615</u>	<u>\$ 38,990</u>

Liabilities

Due to other governments	\$ 119,708	\$ 365,832	\$ 446,550	\$ 38,990
Total Liabilities	<u>\$ 119,708</u>	<u>\$ 365,832</u>	<u>\$ 446,550</u>	<u>\$ 38,990</u>

7240 - Greenfield Irrigation

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 7,571	\$ 377,009	\$ 372,438	\$ 12,142
Taxes/assessments receivable	\$ 16,623	\$ 371,407	\$ 376,998	\$ 11,032
Total assets	<u>\$ 24,194</u>	<u>\$ 748,416</u>	<u>\$ 749,436</u>	<u>\$ 23,174</u>

Liabilities

Accounts payable	\$ -	\$ 372,438	\$ 372,438	\$ -
Due to other governments	\$ 24,194	\$ 399,072	\$ 400,092	\$ 23,174
Total Liabilities	<u>\$ 24,194</u>	<u>\$ 771,510</u>	<u>\$ 772,530</u>	<u>\$ 23,174</u>

7250 - W GtFalls Flood control

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 22,875	\$ 478	\$ 20,961	\$ 2,392
Holdings in external investment	\$ -	\$ 48,379	\$ 27,418	\$ 20,961
Total assets	<u>\$ 22,875</u>	<u>\$ 48,857</u>	<u>\$ 48,379</u>	<u>\$ 23,353</u>

Liabilities

Due to other governments	\$ 22,875	\$ 478	\$ -	\$ 23,353
Total Liabilities	<u>\$ 22,875</u>	<u>\$ 478</u>	<u>\$ -</u>	<u>\$ 23,353</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7252 - WGF Flood - Maintenance

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 279,705	\$ 115,082	\$ 360,642	\$ 34,145
Restricted Cash	\$ 43,657	\$ 11,877	\$ 49,846	\$ 5,688
External investment pool		\$ 740,428	\$ 391,374	\$ 349,054
Taxes/assessments receivable	\$ 2,437	\$ 108,074	\$ 107,890	\$ 2,618
Total assets	<u>\$ 325,799</u>	<u>\$ 975,461</u>	<u>\$ 909,752</u>	<u>\$ 391,505</u>
Liabilities				
Due to other governments	\$ 325,799	\$ 121,196	\$ 55,489	\$ 391,505
Total Liabilities	<u>\$ 325,799</u>	<u>\$ 121,196</u>	<u>\$ 55,489</u>	<u>\$ 391,505</u>

7260 - Vaughn Dike

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 26,251	\$ 3,217	\$ 26,519	\$ 2,949
External investment pool	\$ -	\$ 59,644	\$ 33,802	\$ 25,842
Taxes/assessments receivable	\$ 435	\$ 2,570	\$ 2,560	\$ 444
Total assets	<u>\$ 26,686</u>	<u>\$ 65,431</u>	<u>\$ 62,881</u>	<u>\$ 29,235</u>
Liabilities				
Accounts payable	\$ -	\$ 618	\$ 618	\$ -
Due to other governments	\$ 26,686	\$ 4,046	\$ 1,497	\$ 29,235
Total Liabilities	<u>\$ 26,686</u>	<u>\$ 4,664</u>	<u>\$ 2,115</u>	<u>\$ 29,235</u>

7270 - Tax Increment District

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 1,704	\$ -	\$ -	\$ 1,704
Total assets	<u>\$ 1,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,704</u>
Liabilities				
Due to other governments	\$ 1,704	\$ 1,704	\$ 1,704	\$ 1,704
Total Liabilities	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ 1,704</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7271 - Malting Plant TID

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 48,285	\$ 319,334	\$ 331,547	\$ 36,072
Taxes/assessments receivable	\$ -	\$ 319,238	\$ 319,238	\$ -
Total assets	<u>\$ 48,285</u>	<u>\$ 638,572</u>	<u>\$ 650,785</u>	<u>\$ 36,072</u>
Liabilities				
Due to other governments	\$ 48,285	\$ 319,334	\$ 331,547	\$ 36,072
Total Liabilities	<u>\$ 48,285</u>	<u>\$ 319,334</u>	<u>\$ 331,547</u>	<u>\$ 36,072</u>

7272 - West Bank TID

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 626	\$ 576,597	\$ 574,379	\$ 2,844
Other accounts receivable				\$ -
Taxes/assessments receivable	\$ 5,688	\$ 581,456	\$ 578,470	\$ 8,674
Total assets	<u>\$ 6,314</u>	<u>\$ 1,158,053</u>	<u>\$ 1,152,849</u>	<u>\$ 11,518</u>
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 6,314	\$ 593,943	\$ 588,739	\$ 11,518
Total Liabilities	<u>\$ 6,314</u>	<u>\$ 593,943</u>	<u>\$ 588,739</u>	<u>\$ 11,518</u>

7273 - New Downtown TID

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 41,084	\$ 346,324	\$ 331,481	\$ 55,927
Taxes/assessments receivable	\$ 45,290	\$ 300,254	\$ 342,237	\$ 3,307
Total assets	<u>\$ 86,374</u>	<u>\$ 646,578</u>	<u>\$ 673,718</u>	<u>\$ 59,234</u>
Liabilities				
Due to other governments	\$ 86,374	\$ 352,937	\$ 380,077	\$ 59,234
Total Liabilities	<u>\$ 86,374</u>	<u>\$ 352,937</u>	<u>\$ 380,077</u>	<u>\$ 59,234</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7274 - East Industrial Park

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 23,362	\$ 391,159	\$ 388,002	\$ 26,519
Taxes/assessments receivable	\$ 75,566	\$ 371,922	\$ 389,000	\$ 58,488
Total assets	<u>\$ 98,928</u>	<u>\$ 763,081</u>	<u>\$ 777,002</u>	<u>\$ 85,007</u>
Liabilities				
Due to other governments	\$ 98,928	\$ 508,135	\$ 522,056	\$ 85,007
Total Liabilities	<u>\$ 98,928</u>	<u>\$ 508,135</u>	<u>\$ 522,056</u>	<u>\$ 85,007</u>

7280 - Belt Fire District #18

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 35,027	\$ 90,060	\$ 124,068	\$ 93
External investment pool	\$ -	\$ 1,863	\$ 1,056	\$ 807
Taxes/assessments receivable	\$ 3,277	\$ 91,164	\$ 92,485	\$ 1,955
Total assets	<u>\$ 38,304</u>	<u>\$ 183,087</u>	<u>\$ 217,609</u>	<u>\$ 2,855</u>
Liabilities				
Due to other governments	\$ 38,304	\$ 94,908	\$ 130,357	\$ 2,855
Total Liabilities	<u>\$ 38,304</u>	<u>\$ 94,908</u>	<u>\$ 130,357</u>	<u>\$ 2,855</u>

7290- Homestead Water

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 94	\$ -	\$ 94
Holdings in external investme	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ -	\$ 180	\$ 90	\$ 90
Total assets	<u>\$ -</u>	<u>\$ 274</u>	<u>\$ 90</u>	<u>\$ 184</u>
Liabilities				
Due to other governments	\$ -	\$ 545	\$ 361	\$ 184
Total Liabilities	<u>\$ -</u>	<u>\$ 545</u>	<u>\$ 361</u>	<u>\$ 184</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7295 - Sun Prairie Water Distr.

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 4,508	\$ 94	\$ 4,131	\$ 471
External investment pool	\$ -	\$ 9,534	\$ 5,403	\$ 4,131
Total assets	<u>\$ 4,508</u>	<u>\$ 9,628</u>	<u>\$ 9,534</u>	<u>\$ 4,602</u>
Liabilities				
Due to other governments	\$ 4,508	\$ 94	\$ -	\$ 4,602
Total Liabilities	<u>\$ 4,508</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ 4,602</u>

7300 - Sun River Cemetery

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 3,349	\$ 10,960	\$ 14,299	\$ 10
External investment pool		\$ 10,324	\$ 5,851	\$ 4,473
Taxes/assessments receivable	\$ 784	\$ 10,809	\$ 10,849	\$ 743
Total assets	<u>\$ 4,133</u>	<u>\$ 32,093</u>	<u>\$ 30,999</u>	<u>\$ 5,226</u>
Liabilities				
Due to other governments	\$ 4,134	\$ 12,447	\$ 11,354	\$ 5,226
Total Liabilities	<u>\$ 4,134</u>	<u>\$ 12,447</u>	<u>\$ 11,354</u>	<u>\$ 5,226</u>

7310 - Black Eagle Fire Dist. #1

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 282,707		\$ 252,944	\$ 29,763
External investment pool		\$ 601,951	\$ 341,144	\$ 260,807
Taxes/assessments receivable	\$ 1,904	\$ 57,387	\$ 57,456	\$ 1,835
Total assets	<u>\$ 284,611</u>	<u>\$ 659,338</u>	<u>\$ 55,709</u>	<u>\$ 292,405</u>
Liabilities				
Due to other governments	\$ 284,611	\$ 67,589	\$ 59,795	\$ 292,405
Total Liabilities	<u>\$ 284,611</u>	<u>\$ 67,589</u>	<u>\$ 59,795</u>	<u>\$ 292,405</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7320 - Black Eagle Sewer Oper.

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 22	\$ 11,539	\$ 11,450	\$ 111
Taxes/assessments receivable	\$ 491	\$ 11,330	\$ 11,488	\$ 333
Total assets	<u>\$ 513</u>	<u>\$ 22,869</u>	<u>\$ 22,938</u>	<u>\$ 444</u>
Liabilities				
Accounts payable	\$ -	\$ 11,450	\$ 11,450	\$ -
Due to other governments	\$ 513	\$ 12,206	\$ 12,275	\$ 444
Total Liabilities	<u>\$ 513</u>	<u>\$ 23,656</u>	<u>\$ 23,725</u>	<u>\$ 444</u>

7330 - Simms Sewer

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 58,406	\$ 57,949	\$ 457
Taxes/assessments receivable	\$ 3,157	\$ 58,192	\$ 58,069	\$ 3,280
Total assets	<u>\$ 3,157</u>	<u>\$ 116,598</u>	<u>\$ 116,018</u>	<u>\$ 3,737</u>
Liabilities				
Accounts Payable	\$ -	\$ 57,949	\$ 57,949	\$ -
Due to other governments	\$ 3,157	\$ 64,966	\$ 64,386	\$ 3,737
Total Liabilities	<u>\$ 3,157</u>	<u>\$ 64,966</u>	<u>\$ 64,386</u>	<u>\$ 3,737</u>

7340 - Conservation District

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 799	\$ 145,675	\$ 145,567	\$ 907
Taxes/assessments receivable	\$ 5,119	\$ 145,254	\$ 145,341	\$ 5,032
Total assets	<u>\$ 5,918</u>	<u>\$ 290,929</u>	<u>\$ 290,908</u>	<u>\$ 5,939</u>
Liabilities				
Accounts payable	\$ -	\$ 145,567	\$ 145,567	\$ -
Due to other governments	\$ 5,918	\$ 155,739	\$ 155,718	\$ 5,939
Total Liabilities	<u>\$ 5,918</u>	<u>\$ 301,306</u>	<u>\$ 301,285</u>	<u>\$ 5,939</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7349 - Per Med Levy Transit

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 2,658	\$ -	\$ 2,658	\$ -
External investment pool	\$ -	\$ 98,219	\$ 93,078	\$ 5,141
Taxes/assessments receivable	\$ 14,324	\$ 84,737	\$ 80,555	\$ 18,505
Total assets	<u>\$ 16,982</u>	<u>\$ 182,956</u>	<u>\$ 176,291</u>	<u>\$ 23,646</u>
Liabilities				
Due to other governments	\$ 16,982	\$ 113,641	\$ 106,977	\$ 23,646
Total Liabilities	<u>\$ 16,982</u>	<u>\$ 113,641</u>	<u>\$ 106,977</u>	<u>\$ 23,646</u>

7350 - Transit

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 5,243,769	\$ 709,402	\$ 5,423,401	\$ 529,770
External investment pool		\$ 10,202,811	\$ 5,744,832	\$ 4,457,979
Taxes/assessments receivable	\$ 261,633	\$ 1,851,333	\$ 1,751,918	\$ 361,049
Total assets	<u>\$ 5,505,402</u>	<u>\$ 12,763,546</u>	<u>\$ 12,920,151</u>	<u>\$ 5,348,798</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 5,505,402	\$ 6,570,066	\$ 6,726,670	\$ 5,348,798
Total Liabilities	<u>\$ 5,505,402</u>	<u>\$ 6,570,066</u>	<u>\$ 6,726,670</u>	<u>\$ 5,348,798</u>

7360 - Northcentral Learning Re

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 168,715		\$ 154,630	\$ 14,085
External investment pool	\$ -	\$ 284,858	\$ 161,438	\$ 123,420
Total assets	<u>\$ 168,715</u>	<u>\$ 284,858</u>	<u>\$ 316,068</u>	<u>\$ 137,505</u>
Liabilities				
Due to other governments	\$ 168,715	\$ 852,902	\$ 884,112	\$ 137,505
Total Liabilities	<u>\$ 168,715</u>	<u>\$ 852,902</u>	<u>\$ 884,112</u>	<u>\$ 137,505</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7361 - Upper/Lower River Road

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 212	\$ -	\$ -	\$ 212
Total assets	<u>\$ 212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 212	\$ 212	\$ 212	\$ 212
Total Liabilities	<u>\$ 212</u>	<u>\$ 212</u>	<u>\$ 212</u>	<u>\$ 212</u>

7364 - Search and Rescue

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 413	\$ 52,822	\$ 52,705	\$ 530
Taxes/assessments receivable	\$ 4,991	\$ 51,300	\$ 49,725	\$ 6,566
Total assets	<u>\$ 5,404</u>	<u>\$ 104,122</u>	<u>\$ 102,430</u>	<u>\$ 7,096</u>
Liabilities				
Accounts payable	\$ -	\$ 52,428	\$ 52,428	\$ -
Due to other governments	\$ 5,404	\$ 65,954	\$ 64,262	\$ 7,096
Total Liabilities	<u>\$ 5,404</u>	<u>\$ 118,382</u>	<u>\$ 116,690</u>	<u>\$ 7,096</u>

7372 - Gore Hill Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 36	\$ 187,208	\$ 186,326	\$ 918
Taxes/assessments receivable	\$ 4,361	\$ 189,275	\$ 186,812	\$ 6,824
Total assets	<u>\$ 4,397</u>	<u>\$ 376,483</u>	<u>\$ 373,138</u>	<u>\$ 7,742</u>
Liabilities				
Accounts payable	\$ -	\$ 186,326	\$ 186,326	\$ -
Due to other governments	\$ 4,396	\$ 200,856	\$ 197,510	\$ 7,742
Total Liabilities	<u>\$ 4,396</u>	<u>\$ 387,182</u>	<u>\$ 383,836</u>	<u>\$ 7,742</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7373 - Sand Coulee Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 39	\$ 91,174	\$ 89,728	\$ 1,485
Taxes/assessments receivable	\$ 26,573	\$ 95,025	\$ 90,601	\$ 30,997
Total assets	<u>\$ 26,612</u>	<u>\$ 186,199</u>	<u>\$ 180,329</u>	<u>\$ 32,482</u>
Liabilities				
Accounts payable	\$ -	\$ 89,728	\$ 89,728	\$ -
Due to other governments	\$ 26,611	\$ 153,169	\$ 147,298	\$ 32,482
Total Liabilities	<u>\$ 26,611</u>	<u>\$ 242,897</u>	<u>\$ 237,026</u>	<u>\$ 32,482</u>

7374 - Simms Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 76	\$ 14,925	\$ 14,577	\$ 424
Taxes/assessments receivable	\$ 3,338	\$ 15,675	\$ 15,375	\$ 3,638
Total assets	<u>\$ 3,414</u>	<u>\$ 30,600</u>	<u>\$ 29,952</u>	<u>\$ 4,062</u>
Liabilities				
Accounts Payable	\$ -	\$ 14,577	\$ 14,577	\$ -
Due to other governments	\$ 3,414	\$ 22,200	\$ 21,552	\$ 4,062
Total Liabilities	<u>\$ 3,414</u>	<u>\$ 22,200</u>	<u>\$ 21,552</u>	<u>\$ 4,062</u>

7375 - Stockett Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Taxes/assessments receivable	\$ 4,995	\$ -	\$ -	\$ 4,995
Total assets	<u>\$ 4,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,995</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 4,995	\$ 9,990	\$ 9,990	\$ 4,995
Total Liabilities	<u>\$ 4,995</u>	<u>\$ 9,990</u>	<u>\$ 9,990</u>	<u>\$ 4,995</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7376 - Ulm Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,080	\$ 59,611	\$ 59,987	\$ 704
Taxes/assessments receivable	\$ 11,463	\$ 60,125	\$ 60,063	\$ 11,525
Total assets	<u>\$ 12,543</u>	<u>\$ 119,736</u>	<u>\$ 120,050</u>	<u>\$ 12,229</u>
Liabilities				
Accounts payable	\$ -	\$ 59,987	\$ 59,987	\$ -
Due to other governments	\$ 12,542	\$ 82,661	\$ 82,974	\$ 12,229
Total Liabilities	<u>\$ 12,542</u>	<u>\$ 142,648</u>	<u>\$ 142,961</u>	<u>\$ 12,229</u>

7377 - Vaughn Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 379	\$ 127,235	\$ 125,720	\$ 1,894
Taxes/assessments receivable	\$ 61,050	\$ 134,100	\$ 125,813	\$ 69,337
Total assets	<u>\$ 61,429</u>	<u>\$ 261,335</u>	<u>\$ 251,533</u>	<u>\$ 71,231</u>
Liabilities				
Accounts payable	\$ -	\$ 125,720	\$ 125,720	\$ -
Due to other governments	\$ 61,429	\$ 265,910	\$ 256,108	\$ 71,231
Total Liabilities	<u>\$ 61,429</u>	<u>\$ 391,630</u>	<u>\$ 381,828</u>	<u>\$ 71,231</u>

7378 - Fort Shaw Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 38	\$ 18,627	\$ 18,473	\$ 192
Taxes/assessments receivable	\$ 5,130	\$ 18,300	\$ 18,375	\$ 5,055
Total assets	<u>\$ 5,168</u>	<u>\$ 36,927</u>	<u>\$ 36,848</u>	<u>\$ 5,247</u>
Liabilities				
Accounts payable	\$ -	\$ 18,464	\$ 18,464	\$ -
Due to other governments	\$ 5,168	\$ 28,737	\$ 28,658	\$ 5,247
Total Liabilities	<u>\$ 5,168</u>	<u>\$ 28,737</u>	<u>\$ 28,658</u>	<u>\$ 5,247</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7379 - Monarch Rural Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 70	\$ 27,172	\$ 26,910	\$ 332
Taxes/assessments receivable	\$ 1,885	\$ 27,040	\$ 26,943	\$ 1,982
Total assets	<u>\$ 1,955</u>	<u>\$ 54,212</u>	<u>\$ 53,853</u>	<u>\$ 2,314</u>
Liabilities				
Accounts payable	\$ -	\$ 26,910	\$ 26,910	\$ -
Due to other governments	\$ 1,955	\$ 33,119	\$ 32,760	\$ 2,314
Total Liabilities	<u>\$ 1,955</u>	<u>\$ 60,029</u>	<u>\$ 59,670</u>	<u>\$ 2,314</u>

7380 - Black Eagle Rural Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 509	\$ 157,033	\$ 155,906	\$ 1,636
Taxes/assessments receivable	\$ 35,425	\$ 163,350	\$ 156,375	\$ 42,400
Total assets	<u>\$ 35,934</u>	<u>\$ 320,383</u>	<u>\$ 312,281</u>	<u>\$ 44,036</u>
Liabilities				
Accounts payable	\$ -	\$ 155,906	\$ 155,906	\$ -
Due to other governments	\$ 35,934	\$ 241,833	\$ 233,731	\$ 44,036
Total Liabilities	<u>\$ 35,934</u>	<u>\$ 397,739</u>	<u>\$ 389,637</u>	<u>\$ 44,036</u>

7381 - Dearborn Fire District

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 290	\$ 102,766	\$ 101,623	\$ 1,433
Taxes/assessments receivable	\$ 5,048	\$ 86,365	\$ 83,273	\$ 8,140
Total assets	<u>\$ 5,338</u>	<u>\$ 189,131</u>	<u>\$ 184,896</u>	<u>\$ 9,573</u>
Liabilities				
Accounts payable	\$ -	\$ 101,623	\$ 101,623	\$ -
Due to other governments	\$ 5,337	\$ 127,186	\$ 122,950	\$ 9,573
Total Liabilities	<u>\$ 5,337</u>	<u>\$ 228,809</u>	<u>\$ 224,573</u>	<u>\$ 9,573</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7382 - Cascade Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 72	\$ 20,285	\$ 20,220	\$ 137
Taxes/assessments receivable	\$ 788	\$ 20,520	\$ 20,228	\$ 1,080
Total assets	<u>\$ 860</u>	<u>\$ 40,805</u>	<u>\$ 40,448</u>	<u>\$ 1,217</u>
Liabilities				
Accounts Payable	\$ -	\$ 20,220	\$ 20,220	\$ -
Due to other governments	\$ 859	\$ 23,525	\$ 23,167	\$ 1,217
Total Liabilities	<u>\$ 859</u>	<u>\$ 23,525</u>	<u>\$ 23,167</u>	<u>\$ 1,217</u>

7383 - Sun River Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 75	\$ 29,707	\$ 29,357	\$ 425
Taxes/assessments receivable	\$ 5,963	\$ 29,850	\$ 29,513	\$ 6,300
Total assets	<u>\$ 6,038</u>	<u>\$ 59,557</u>	<u>\$ 58,870</u>	<u>\$ 6,725</u>
Liabilities				
Accounts payable	\$ -	\$ 29,357	\$ 29,357	\$ -
Due to other governments	\$ 6,038	\$ 48,607	\$ 47,920	\$ 6,725
Total Liabilities	<u>\$ 6,038</u>	<u>\$ 77,964</u>	<u>\$ 77,277</u>	<u>\$ 6,725</u>

7402 Recording Liens

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 17,057	\$ 178,074	\$ 178,295	\$ 16,836
Total assets	<u>\$ 17,057</u>	<u>\$ 178,074</u>	<u>\$ 178,295</u>	<u>\$ 16,836</u>
Liabilities				
Due to other governments	\$ 17,057	\$ 178,074	\$ 178,295	\$ 16,836
Total Liabilities	<u>\$ 17,057</u>	<u>\$ 178,074</u>	<u>\$ 178,295</u>	<u>\$ 16,836</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7403 Titles

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 13,244	\$ 112,719	\$ 114,409	\$ 11,554
Total assets	<u>\$ 13,244</u>	<u>\$ 112,719</u>	<u>\$ 114,409</u>	<u>\$ 11,554</u>
Liabilities				
Due to other governments	\$ 13,244	\$ 112,719	\$ 114,409	\$ 11,554
Total Liabilities	<u>\$ 13,244</u>	<u>\$ 112,719</u>	<u>\$ 114,409</u>	<u>\$ 11,554</u>

7404 Dub Tabs/Reg/Plates Decals

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 2,631	\$ 25,328	\$ 25,520	\$ 2,439
Total assets	<u>\$ 2,631</u>	<u>\$ 25,328</u>	<u>\$ 25,520</u>	<u>\$ 2,439</u>
Liabilities				
Due to other governments	\$ 2,631	\$ 25,328	\$ 25,520	\$ 2,439
Total Liabilities	<u>\$ 2,631</u>	<u>\$ 25,328</u>	<u>\$ 25,520</u>	<u>\$ 2,439</u>

7405 Dub Tabs/Reg/Plates Decals

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 7,125	\$ 62,340	\$ 64,640	\$ 4,825
Total assets	<u>\$ 7,125</u>	<u>\$ 62,340</u>	<u>\$ 64,640</u>	<u>\$ 4,825</u>
Liabilities				
Due to other governments	\$ 7,125	\$ 62,340	\$ 64,640	\$ 4,825
Total Liabilities	<u>\$ 7,125</u>	<u>\$ 62,340</u>	<u>\$ 64,640</u>	<u>\$ 4,825</u>

7407 State Assigned VIN

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 65	\$ 500	\$ 490	\$ 75
Total assets	<u>\$ 65</u>	<u>\$ 500</u>	<u>\$ 490</u>	<u>\$ 75</u>
Liabilities				
Due to other governments	\$ 65	\$ 500	\$ 490	\$ 75
Total Liabilities	<u>\$ 65</u>	<u>\$ 500</u>	<u>\$ 490</u>	<u>\$ 75</u>

7408 Temp Registration Permit

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 19,188	\$ 216,931	\$ 217,711	\$ 18,408
Total assets	<u>\$ 19,188</u>	<u>\$ 216,931</u>	<u>\$ 217,711</u>	<u>\$ 18,408</u>
Liabilities				
Due to other governments	\$ 19,188	\$ 216,931	\$ 217,711	\$ 18,408
Total Liabilities	<u>\$ 19,188</u>	<u>\$ 216,931</u>	<u>\$ 217,711</u>	<u>\$ 18,408</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7410 MHP Salary & Retention Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 51,485	\$ 592,695	\$ 597,360	\$ 46,820
Total assets	<u>\$ 51,485</u>	<u>\$ 592,695</u>	<u>\$ 597,360</u>	<u>\$ 46,820</u>
Liabilities				
Due to other governments	\$ 51,485	\$ 545,875	\$ 550,540	\$ 46,820
Total Liabilities	<u>\$ 51,485</u>	<u>\$ 545,875</u>	<u>\$ 550,540</u>	<u>\$ 46,820</u>

7411 New Number Plates Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 23,270	\$ 242,274	\$ 242,974	\$ 22,570
Total assets	<u>\$ 23,270</u>	<u>\$ 242,274</u>	<u>\$ 242,974</u>	<u>\$ 22,570</u>
Liabilities				
Due to other governments	\$ 23,270	\$ 242,274	\$ 242,974	\$ 22,570
Total Liabilities	<u>\$ 23,270</u>	<u>\$ 242,274</u>	<u>\$ 242,974</u>	<u>\$ 22,570</u>

7413 Mil Affairs Cem Plate Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,100	\$ 10,870	\$ 10,910	\$ 1,060
Total assets	<u>\$ 1,100</u>	<u>\$ 10,870</u>	<u>\$ 10,910</u>	<u>\$ 1,060</u>
Liabilities				
Due to other governments	\$ 1,100	\$ 10,870	\$ 10,910	\$ 1,060
Total Liabilities	<u>\$ 1,100</u>	<u>\$ 10,870</u>	<u>\$ 10,910</u>	<u>\$ 1,060</u>

7414 L&C Bicentennial Plate Donation

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 240	\$ 1,455	\$ 1,555	\$ 140
Total assets	<u>\$ 240</u>	<u>\$ 1,455</u>	<u>\$ 1,555</u>	<u>\$ 140</u>
Liabilities				
Due to other governments	\$ 240	\$ 1,455	\$ 1,555	\$ 140
Total Liabilities	<u>\$ 240</u>	<u>\$ 1,455</u>	<u>\$ 1,555</u>	<u>\$ 140</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7415 Spec LP Admin Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 2,195	\$ 22,245	\$ 22,470	\$ 1,970
Total assets	<u>\$ 2,195</u>	<u>\$ 22,245</u>	<u>\$ 22,470</u>	<u>\$ 1,970</u>
Liabilities				
Due to other governments	\$ 2,195	\$ 22,245	\$ 22,470	\$ 1,970
Total Liabilities	<u>\$ 2,195</u>	<u>\$ 22,245</u>	<u>\$ 22,470</u>	<u>\$ 1,970</u>

7417 Flat Fee Reg Lrg Trucks/Trlr

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 25,181	\$ 289,754	\$ 290,110	\$ 24,825
Total assets	<u>\$ 25,181</u>	<u>\$ 289,754</u>	<u>\$ 290,110</u>	<u>\$ 24,825</u>
Liabilities				
Due to other governments	\$ 25,181	\$ 289,754	\$ 290,110	\$ 24,825
Total Liabilities	<u>\$ 25,181</u>	<u>\$ 289,754</u>	<u>\$ 290,110</u>	<u>\$ 24,825</u>

7419 Flat Fee Reg MH/Travel Trlr

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 29,425	\$ 214,497	\$ 216,773	\$ 27,149
Total assets	<u>\$ 29,425</u>	<u>\$ 214,497</u>	<u>\$ 216,773</u>	<u>\$ 27,149</u>
Liabilities				
Due to other governments	\$ 29,425	\$ 214,497	\$ 216,773	\$ 27,149
Total Liabilities	<u>\$ 29,425</u>	<u>\$ 214,497</u>	<u>\$ 216,773</u>	<u>\$ 27,149</u>

7421 Flat Fee Reg LV?MC/Quad/DU

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 451,721	\$ 4,929,725	\$ 4,972,593	\$ 408,853
Total assets	<u>\$ 451,721</u>	<u>\$ 4,929,725</u>	<u>\$ 4,972,593</u>	<u>\$ 408,853</u>
Liabilities				
Due to other governments	\$ 451,721	\$ 4,929,725	\$ 4,972,593	\$ 408,853
Total Liabilities	<u>\$ 451,721</u>	<u>\$ 4,929,725</u>	<u>\$ 4,972,593</u>	<u>\$ 408,853</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7422 Flat Fee Reg-Boat/PWC/MP/SM/OHV

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 10,907	\$ 90,093	\$ 86,623	\$ 14,377
Total assets	<u>\$ 10,907</u>	<u>\$ 90,093</u>	<u>\$ 86,623</u>	<u>\$ 14,377</u>
Liabilities				
Due to other governments	\$ 10,907	\$ 90,093	\$ 86,623	\$ 14,377
Total Liabilities	<u>\$ 10,907</u>	<u>\$ 90,093</u>	<u>\$ 86,623</u>	<u>\$ 14,377</u>

7424 GVW Fees

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 40,959	\$ 694,610	\$ 694,875	\$ 40,694
Total assets	<u>\$ 40,959</u>	<u>\$ 694,610</u>	<u>\$ 694,875</u>	<u>\$ 40,694</u>
Liabilities				
Due to other governments	\$ 40,959	\$ 694,610	\$ 694,875	\$ 40,694
Total Liabilities	<u>\$ 40,959</u>	<u>\$ 694,610</u>	<u>\$ 694,875</u>	<u>\$ 40,694</u>

7425 Shared Use Opt-in

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 20	\$ 170	\$ 180	\$ 10
Total assets	<u>\$ 20</u>	<u>\$ 170</u>	<u>\$ 180</u>	<u>\$ 10</u>
Liabilities				
Due to other governments	\$ 20	\$ 170	\$ 180	\$ 10
Total Liabilities	<u>\$ 20</u>	<u>\$ 170</u>	<u>\$ 180</u>	<u>\$ 10</u>

7426 Motor Vehicle Misc/Other

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 15	\$ 1,345	\$ 1,345	\$ 15
Total assets	<u>\$ 15</u>	<u>\$ 1,345</u>	<u>\$ 1,345</u>	<u>\$ 15</u>
Liabilities				
Due to other governments	\$ 15	\$ 1,340	\$ 1,340	\$ 15
Total Liabilities	<u>\$ 15</u>	<u>\$ 1,340</u>	<u>\$ 1,340</u>	<u>\$ 15</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7427 Spec LP Fee Agency/Org

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 27,666	\$ 302,050	\$ 303,221	\$ 26,495
Total assets	<u>\$ 27,666</u>	<u>\$ 302,050</u>	<u>\$ 303,221</u>	<u>\$ 26,495</u>
Liabilities				
Due to other governments	\$ 27,666	\$ 302,050	\$ 303,221	\$ 26,495
Total Liabilities	<u>\$ 27,666</u>	<u>\$ 302,050</u>	<u>\$ 303,221</u>	<u>\$ 26,495</u>

7428 LMV - State Parks Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 24,594	\$ 265,080	\$ 267,714	\$ 21,960
Total assets	<u>\$ 24,594</u>	<u>\$ 265,080</u>	<u>\$ 267,714</u>	<u>\$ 21,960</u>
Liabilities				
Due to other governments	\$ 24,594	\$ 265,080	\$ 267,714	\$ 21,960
Total Liabilities	<u>\$ 24,594</u>	<u>\$ 265,080</u>	<u>\$ 267,714</u>	<u>\$ 21,960</u>

7431 Collct Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 20	\$ 40	\$ 40	\$ 20
Total assets	<u>\$ 20</u>	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ 20</u>
Liabilities				
Due to other governments	\$ 20	\$ 40	\$ 40	\$ 20
Total Liabilities	<u>\$ 20</u>	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ 20</u>

7434 Collegiate Plate-Appl/Mant Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 80	\$ 1,060	\$ 1,040	\$ 100
Total assets	<u>\$ 80</u>	<u>\$ 1,060</u>	<u>\$ 1,040</u>	<u>\$ 100</u>
Liabilities				
Due to other governments	\$ 80	\$ 1,060	\$ 1,040	\$ 100
Total Liabilities	<u>\$ 80</u>	<u>\$ 1,060</u>	<u>\$ 1,040</u>	<u>\$ 100</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7435 Motorcycle Safety Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 2,368	\$ 20,544	\$ 20,512	\$ 2,400
Total assets	<u>\$ 2,368</u>	<u>\$ 20,544</u>	<u>\$ 20,512</u>	<u>\$ 2,400</u>
Liabilities				
Due to other governments	\$ 2,368	\$ 20,544	\$ 20,512	\$ 2,400
Total Liabilities	<u>\$ 2,368</u>	<u>\$ 20,544</u>	<u>\$ 20,512</u>	<u>\$ 2,400</u>

7436 OHV Duplicate Decal Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 20	\$ 110	\$ 105	\$ 25
Total assets	<u>\$ 20</u>	<u>\$ 110</u>	<u>\$ 105</u>	<u>\$ 25</u>
Liabilities				
Due to other governments	\$ 20	\$ 110	\$ 105	\$ 25
Total Liabilities	<u>\$ 20</u>	<u>\$ 110</u>	<u>\$ 105</u>	<u>\$ 25</u>

7437 Late Registration Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 3,380	\$ 46,960	\$ 46,960	\$ 3,380
Total assets	<u>\$ 3,380</u>	<u>\$ 46,960</u>	<u>\$ 46,960</u>	<u>\$ 3,380</u>
Liabilities				
Due to other governments	\$ 3,380	\$ 46,960	\$ 46,960	\$ 3,380
Total Liabilities	<u>\$ 3,380</u>	<u>\$ 46,960</u>	<u>\$ 46,960</u>	<u>\$ 3,380</u>

7444 Organ Donor Awareness Donation

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 143	\$ 409	\$ 533	\$ 19
Total assets	<u>\$ 143</u>	<u>\$ 409</u>	<u>\$ 533</u>	<u>\$ 19</u>
Liabilities				
Due to other governments	\$ 143	\$ 409	\$ 533	\$ 19
Total Liabilities	<u>\$ 143</u>	<u>\$ 409</u>	<u>\$ 533</u>	<u>\$ 19</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7445 Traumatic Brain Injury Donation

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 50	\$ 431	\$ 469	\$ 12
Total assets	<u>\$ 50</u>	<u>\$ 431</u>	<u>\$ 469</u>	<u>\$ 12</u>
Liabilities				
Due to other governments	\$ 50	\$ 431	\$ 469	\$ 12
Total Liabilities	<u>\$ 50</u>	<u>\$ 431</u>	<u>\$ 469</u>	<u>\$ 12</u>

7446 MT Children Admin Fee

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 460	\$ 1,260	\$ 1,540	\$ 180
Total assets	<u>\$ 460</u>	<u>\$ 1,260</u>	<u>\$ 1,540</u>	<u>\$ 180</u>
Liabilities				
Due to other governments	\$ 460	\$ 1,260	\$ 1,540	\$ 180
Total Liabilities	<u>\$ 460</u>	<u>\$ 1,260</u>	<u>\$ 1,540</u>	<u>\$ 180</u>

7451 J.P. Fines/Forfeitures 50%

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 222,937	\$ 208,270	\$ 14,667
Total assets	<u>\$ -</u>	<u>\$ 222,937</u>	<u>\$ 208,270</u>	<u>\$ 14,667</u>
Liabilities				
Due to other governments	\$ -	\$ 222,937	\$ 208,270	\$ 14,667
Total Liabilities	<u>\$ -</u>	<u>\$ 222,937</u>	<u>\$ 208,270</u>	<u>\$ 14,667</u>

7458 Court Information Technology

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,435	\$ 104,314	\$ 98,930	\$ 6,819
Total assets	<u>\$ 1,435</u>	<u>\$ 104,314</u>	<u>\$ 98,930</u>	<u>\$ 6,819</u>
Liabilities				
Due to other governments	\$ 1,435	\$ 104,314	\$ 98,930	\$ 6,819
Total Liabilities	<u>\$ 1,435</u>	<u>\$ 104,314</u>	<u>\$ 98,930</u>	<u>\$ 6,819</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7461 - Clerk of Court Fees (100%)

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 11,504	\$ 152,062	\$ 149,389	\$ 14,177
Total assets	<u>\$ 11,504</u>	<u>\$ 152,062</u>	<u>\$ 149,389</u>	<u>\$ 14,177</u>
Liabilities				
Due to other governments	\$ 11,504	\$ 150,002	\$ 147,329	\$ 14,177
Total Liabilities	<u>\$ 11,504</u>	<u>\$ 150,002</u>	<u>\$ 147,329</u>	<u>\$ 14,177</u>

7462 - Petition for Adoption \$75

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 675	\$ 5,700	\$ 5,925	\$ 450
Total assets	<u>\$ 675</u>	<u>\$ 5,700</u>	<u>\$ 5,925</u>	<u>\$ 450</u>
Liabilities				
Due to other governments	\$ 675	\$ 5,700	\$ 5,925	\$ 450
Total Liabilities	<u>\$ 675</u>	<u>\$ 5,700</u>	<u>\$ 5,925</u>	<u>\$ 450</u>

7463 - Actions or Proceedings

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 2,700	\$ 46,620	\$ 46,350	\$ 2,970
Total assets	<u>\$ 2,700</u>	<u>\$ 46,620</u>	<u>\$ 46,350</u>	<u>\$ 2,970</u>
Liabilities				
Due to other governments	\$ 2,700	\$ 46,620	\$ 46,350	\$ 2,970
Total Liabilities	<u>\$ 2,700</u>	<u>\$ 46,620</u>	<u>\$ 46,350</u>	<u>\$ 2,970</u>

7464 - Dissolution of Marriage

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 4,590	\$ 49,810	\$ 49,300	\$ 5,100
Total assets	<u>\$ 4,590</u>	<u>\$ 49,810</u>	<u>\$ 49,300</u>	<u>\$ 5,100</u>
Liabilities				
Due to other governments	\$ 4,590	\$ 47,260	\$ 46,750	\$ 5,100
Total Liabilities	<u>\$ 4,590</u>	<u>\$ 47,260</u>	<u>\$ 46,750</u>	<u>\$ 5,100</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7465 - Legal Separation, Petition

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 450	\$ 450	\$ -
Total assets	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 450	\$ 450	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ -</u>

7466 - Fines, Assess, Pmt, Forfeit

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,907	\$ 11,487	\$ 12,809	\$ 585
Total assets	<u>\$ 1,907</u>	<u>\$ 11,487</u>	<u>\$ 12,809</u>	<u>\$ 585</u>
Liabilities				
Due to other governments	\$ 1,907	\$ 11,487	\$ 12,809	\$ 585
Total Liabilities	<u>\$ 1,907</u>	<u>\$ 11,487</u>	<u>\$ 12,809</u>	<u>\$ 585</u>

7467 - Mt Law Enforcement Acad

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 49,375	\$ 46,296	\$ 3,079
Total assets	<u>\$ -</u>	<u>\$ 49,375</u>	<u>\$ 46,296</u>	<u>\$ 3,079</u>
Liabilities				
Due to other governments	\$ -	\$ 49,375	\$ 46,296	\$ 3,079
Total Liabilities	<u>\$ -</u>	<u>\$ 49,375</u>	<u>\$ 46,296</u>	<u>\$ 3,079</u>

7468 - Family Intervention

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 975	\$ 8,138	\$ 8,125	\$ 988
Total assets	<u>\$ 975</u>	<u>\$ 8,138</u>	<u>\$ 8,125</u>	<u>\$ 988</u>
Liabilities				
Due to other governments	\$ 975	\$ 8,138	\$ 8,125	\$ 988
Total Liabilities	<u>\$ 975</u>	<u>\$ 8,138</u>	<u>\$ 8,125</u>	<u>\$ 988</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7471 - Victims of Domestic Viol

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 825	\$ 3,644	\$ 4,321	\$ 148
Total assets	<u>\$ 825</u>	<u>\$ 3,644</u>	<u>\$ 4,321</u>	<u>\$ 148</u>
Liabilities				
Due to other governments	\$ 825	\$ 3,644	\$ 4,321	\$ 148
Total Liabilities	<u>\$ 825</u>	<u>\$ 3,644</u>	<u>\$ 4,321</u>	<u>\$ 148</u>

7507 - State Remodeling

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 17,591	\$ 39,766	\$ -	\$ 57,357
Taxes/assessments receivable	\$ 380	\$ 39,361	\$ 39,722	\$ 19
Total assets	<u>\$ 17,971</u>	<u>\$ 79,127</u>	<u>\$ 39,722</u>	<u>\$ 57,376</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	\$ 17,970	\$ 39,820	\$ 414	\$ 57,376
Total Liabilities	<u>\$ 17,970</u>	<u>\$ 39,820</u>	<u>\$ 414</u>	<u>\$ 57,376</u>

7521 - University Millage

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 7,733	\$ 1,425,463	\$ 1,422,684	\$ 10,512
Taxes/assessments receivable	\$ 101,099	\$ 1,022,488	\$ 992,558	\$ 131,030
Total assets	<u>\$ 108,832</u>	<u>\$ 2,447,951</u>	<u>\$ 2,415,242</u>	<u>\$ 141,542</u>
Liabilities				
Due to other governments	\$ 108,832	\$ 1,686,597	\$ 1,653,887	\$ 141,542
Total Liabilities	<u>\$ 108,832</u>	<u>\$ 1,686,597</u>	<u>\$ 1,653,887</u>	<u>\$ 141,542</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7522 - University Mill- Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 83	\$ 1,893	\$ 1,854	\$ 122
Total assets	<u>\$ 83</u>	<u>\$ 1,893</u>	<u>\$ 1,854</u>	<u>\$ 122</u>
Liabilities				
Due to other governments	\$ 83	\$ 1,893	\$ 1,854	\$ 122
Total Liabilities	<u>\$ 83</u>	<u>\$ 1,893</u>	<u>\$ 1,854</u>	<u>\$ 122</u>

7523 - Tax Inc Dist - University

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 962	\$ 19,214	\$ 19,124	\$ 1,052
Taxes/assessments receivable	\$ 1,243	\$ 13,638	\$ 14,194	\$ 687
Total assets	<u>\$ 2,205</u>	<u>\$ 32,852</u>	<u>\$ 33,318</u>	<u>\$ 1,739</u>
Liabilities				
Due to other governments	\$ 2,206	\$ 20,588	\$ 21,055	\$ 1,739
Total Liabilities	<u>\$ 2,206</u>	<u>\$ 20,588</u>	<u>\$ 21,055</u>	<u>\$ 1,739</u>

7527 - State Equalization- AV Tax

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 51,553	\$ 9,503,028	\$ 9,484,495	\$ 70,086
Taxes/assessments receivable	\$ 671,603	\$ 6,816,545	\$ 6,617,015	\$ 871,133
Total assets	<u>\$ 723,156</u>	<u>\$ 16,319,573</u>	<u>\$ 16,101,510</u>	<u>\$ 941,219</u>
Liabilities				
Due to other governments	\$ 723,156	\$ 11,239,123	\$ 11,021,060	\$ 941,219
Total Liabilities	<u>\$ 723,156</u>	<u>\$ 11,239,123</u>	<u>\$ 11,021,060</u>	<u>\$ 941,219</u>

7528 - State Equalization - Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 551	\$ 12,605	\$ 12,348	\$ 808
Total assets	<u>\$ 551</u>	<u>\$ 12,605</u>	<u>\$ 12,348</u>	<u>\$ 808</u>
Liabilities				
Due to other governments	\$ 551	\$ 12,605	\$ 12,348	\$ 808
Total Liabilities	<u>\$ 551</u>	<u>\$ 12,605</u>	<u>\$ 12,348</u>	<u>\$ 808</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7529 - Elementary Equal - AV Tax

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 42,530	\$ 7,806,214	\$ 7,790,476	\$ 58,268
Taxes/assessments receivable	\$ 556,230	\$ 5,623,648	\$ 5,459,036	\$ 720,842
Total assets	<u>\$ 598,760</u>	<u>\$ 13,429,862</u>	<u>\$ 13,249,512</u>	<u>\$ 779,110</u>
Liabilities				
Due to other governments	\$ 598,760	\$ 9,118,052	\$ 8,937,702	\$ 779,110
Total Liabilities	<u>\$ 598,760</u>	<u>\$ 9,118,052</u>	<u>\$ 8,937,702</u>	<u>\$ 779,110</u>

7530 - Elementary Equal- Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 455	\$ 11,064	\$ 10,852	\$ 667
Total assets	<u>\$ 455</u>	<u>\$ 11,064</u>	<u>\$ 10,852</u>	<u>\$ 667</u>
Liabilities				
Due to other governments	\$ 455	\$ 11,064	\$ 10,852	\$ 667
Total Liabilities	<u>\$ 455</u>	<u>\$ 11,064</u>	<u>\$ 10,852</u>	<u>\$ 667</u>

7531 - High School Equal- AV Tax

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 28,354	\$ 5,203,903	\$ 5,193,411	\$ 38,846
Taxes/assessments receivable	\$ 370,732	\$ 3,749,097	\$ 3,639,356	\$ 480,473
Total assets	<u>\$ 399,086</u>	<u>\$ 8,953,000</u>	<u>\$ 8,832,767</u>	<u>\$ 519,319</u>
Liabilities				
Due to other governments	\$ 399,085	\$ 6,161,454	\$ 6,041,220	\$ 519,319
Total Liabilities	<u>\$ 399,085</u>	<u>\$ 6,161,454</u>	<u>\$ 6,041,220</u>	<u>\$ 519,319</u>

7532 - High School Equal - Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 303	\$ 6,933	\$ 6,792	\$ 444
Total assets	<u>\$ 303</u>	<u>\$ 6,933</u>	<u>\$ 6,792</u>	<u>\$ 444</u>
Liabilities				
Due to other governments	\$ 303	\$ 6,933	\$ 6,792	\$ 444
Total Liabilities	<u>\$ 303</u>	<u>\$ 6,933</u>	<u>\$ 6,792</u>	<u>\$ 444</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7533 - Vo-Tech Millage - AV Tax

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,933	\$ 356,365	\$ 355,670	\$ 2,628
Taxes/assessments receivable	\$ 25,281	\$ 255,622	\$ 248,139	\$ 32,764
Total assets	<u>\$ 27,214</u>	<u>\$ 611,987</u>	<u>\$ 603,809</u>	<u>\$ 35,392</u>
Liabilities				
Due to other governments	\$ 27,214	\$ 421,661	\$ 413,483	\$ 35,392
Total Liabilities	<u>\$ 27,214</u>	<u>\$ 421,661</u>	<u>\$ 413,483</u>	<u>\$ 35,392</u>

7534 - Vo-Tech Millage - Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 20	\$ 469	\$ 460	\$ 29
Total assets	<u>\$ 20</u>	<u>\$ 469</u>	<u>\$ 460</u>	<u>\$ 29</u>
Liabilities				
Due to other governments	\$ 20	\$ 469	\$ 460	\$ 29
Total Liabilities	<u>\$ 20</u>	<u>\$ 469</u>	<u>\$ 460</u>	<u>\$ 29</u>

7541 - HS Equal - Federal Forest - Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 6,955	\$ 6,955	\$ -
Total assets	<u>\$ -</u>	<u>\$ 6,955</u>	<u>\$ 6,955</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 6,955	\$ 6,955	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 6,955</u>	<u>\$ 6,955</u>	<u>\$ -</u>

7542 - Elem.- Federal Forest- Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 10,432	\$ 10,432	\$ -
Total assets	<u>\$ -</u>	<u>\$ 10,432</u>	<u>\$ 10,432</u>	<u>\$ -</u>
Liabilities				
Due to other governments	\$ -	\$ 10,432	\$ 10,432	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 10,432</u>	<u>\$ 10,432</u>	<u>\$ -</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7545 - HS - Federal PILT - Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 22,764	\$ 23,064	\$ (300)
Total assets	<u>\$ -</u>	<u>\$ 22,764</u>	<u>\$ 23,064</u>	<u>\$ (300)</u>
Liabilities				
Due to other governments	\$ -	\$ 22,764	\$ 23,064	\$ (300)
Total Liabilities	<u>\$ -</u>	<u>\$ 22,764</u>	<u>\$ 23,064</u>	<u>\$ (300)</u>

7546 - Elem. - Federal PILT - Non Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 34,147	\$ 34,596	\$ (449)
Total assets	<u>\$ -</u>	<u>\$ 34,147</u>	<u>\$ 34,596</u>	<u>\$ (449)</u>
Liabilities				
Due to other governments	\$ -	\$ 34,147	\$ 34,596	\$ (449)
Total Liabilities	<u>\$ -</u>	<u>\$ 34,147</u>	<u>\$ 34,596</u>	<u>\$ (449)</u>

7551 - Montana Land Information

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,647	\$ 53,593	\$ 52,933	\$ 2,307
Accounts receivables	\$ 2,142	\$ 16,383	\$ 17,918	\$ 607
Total assets	<u>\$ 3,789</u>	<u>\$ 69,976</u>	<u>\$ 70,851</u>	<u>\$ 2,914</u>
Liabilities				
Due to other governments	\$ 3,789	\$ 52,189	\$ 53,064	\$ 2,914
Total Liabilities	<u>\$ 3,789</u>	<u>\$ 52,189</u>	<u>\$ 53,064</u>	<u>\$ 2,914</u>

7564 - Forest Fire

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 29,896	\$ 29,395	\$ 501
Taxes/assessments receivable	\$ 266	\$ 23,520	\$ 23,286	\$ 500
Total assets	<u>\$ 266</u>	<u>\$ 53,416</u>	<u>\$ 52,681</u>	<u>\$ 1,001</u>
Liabilities				
Due to other governments	\$ 266	\$ 30,896	\$ 30,161	\$ 1,001
Total Liabilities	<u>\$ 266</u>	<u>\$ 30,896</u>	<u>\$ 30,161</u>	<u>\$ 1,001</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7701 - Great Falls Elementary

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 5,359,314	\$ 30,350,052	\$ 35,190,424	\$ 518,942
Taxes/assessments receivable	\$ 2,416,604	\$ 23,267,817	\$ 22,413,255	\$ 3,271,166
Total assets	<u>\$ 7,775,918</u>	<u>\$ 53,617,869</u>	<u>\$ 57,603,679</u>	<u>\$ 3,790,108</u>
Liabilities				
Advance from 7130	\$ 1,688,884	\$ 879,918	\$ -	\$ 2,568,802
Due to other governments	\$ 6,087,035	\$ 36,012,473	\$ 40,878,202	\$ 1,221,306
Total Liabilities	<u>\$ 7,775,919</u>	<u>\$ 36,012,473</u>	<u>\$ 40,878,202</u>	<u>\$ 3,790,108</u>

7702 - Great Falls High School

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 2,650,773	\$ 16,133,197	\$ 18,546,108	\$ 237,862
Taxes/assessments receivable	\$ 1,212,021	\$ 13,348,931	\$ 12,835,838	\$ 1,725,114
Total assets	<u>\$ 3,862,794</u>	<u>\$ 29,482,128</u>	<u>\$ 31,381,946</u>	<u>\$ 1,962,976</u>
Liabilities				
Advance from 7130	\$ 848,544	\$ 495,629	\$ -	\$ 1,344,173
Due to other governments	\$ 3,014,250	\$ 19,087,803	\$ 21,483,250	\$ 618,803
Total Liabilities	<u>\$ 3,862,794</u>	<u>\$ 19,087,803</u>	<u>\$ 21,483,250</u>	<u>\$ 1,962,976</u>

7703 - Cascade Elementary

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 392,981	\$ -	\$ 381,374	\$ 11,607
External investment pool		\$ 1,321,596	\$ 748,989	\$ 572,607
Taxes/assessments receivable	\$ 33,201	\$ 980,974	\$ 976,952	\$ 37,222
Total assets	<u>\$ 426,182</u>	<u>\$ 2,302,570</u>	<u>\$ 2,107,315</u>	<u>\$ 621,436</u>
Liabilities				
Due to other governments	\$ 426,182	\$ 8,150,236	\$ 7,954,981	\$ 621,436
Total Liabilities	<u>\$ 426,182</u>	<u>\$ 8,150,236</u>	<u>\$ 7,954,981</u>	<u>\$ 621,436</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7704 - Cascade High School

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 611,175	\$ -	\$ 479,369	\$ 131,806
External investment pool	\$ -	\$ 1,515,787	\$ 859,043	\$ 656,744
Taxes/assessments receivable	\$ 31,277	\$ 1,068,356	\$ 1,069,946	\$ 29,687
Total assets	<u>\$ 642,452</u>	<u>\$ 2,584,143</u>	<u>\$ 2,408,359</u>	<u>\$ 818,237</u>
Liabilities				
Due to other governments	\$ 642,452	\$ 2,627,442	\$ 2,451,657	\$ 818,237
Total Liabilities	<u>\$ 642,452</u>	<u>\$ 2,627,442</u>	<u>\$ 2,451,657</u>	<u>\$ 818,237</u>

7705 - Centerville Elementary

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 517,576	\$ -	\$ 474,723	\$ 42,853
External investment pool		\$ 866,406	\$ 491,019	\$ 375,387
Taxes/assessments receivable	\$ 60,651	\$ 584,507	\$ 585,654	\$ 59,503
Total assets	<u>\$ 578,226</u>	<u>\$ 1,450,913</u>	<u>\$ 1,551,396</u>	<u>\$ 477,743</u>
Liabilities				
Due to other governments	\$ 578,226	\$ 7,053,116	\$ 7,153,597	\$ 477,743
Total Liabilities	<u>\$ 578,226</u>	<u>\$ 7,053,116</u>	<u>\$ 7,153,597</u>	<u>\$ 477,743</u>

7706 - Centerville High School

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 564,182		\$ 506,831	\$ 57,351
External investment pool		\$ 1,159,934	\$ 657,370	\$ 502,564
Taxes/assessments receivable	\$ 34,961	\$ 423,279	\$ 421,554	\$ 36,685
Total assets	<u>\$ 599,143</u>	<u>\$ 1,583,213</u>	<u>\$ 1,585,755</u>	<u>\$ 596,600</u>
Liabilities				
Due to other governments	\$ 599,142	\$ 1,625,926	\$ 1,628,466	\$ 596,600
Total Liabilities	<u>\$ 599,142</u>	<u>\$ 1,625,926</u>	<u>\$ 1,628,466</u>	<u>\$ 596,600</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7729 - Belt Elementary

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 967,005		\$ 886,894	\$ 80,111
External investment pool		\$ 1,608,482	\$ 911,576	\$ 696,906
Taxes/assessments receivable	\$ 38,926	\$ 1,171,321	\$ 1,171,678	\$ 38,569
Total assets	<u>\$ 1,005,932</u>	<u>\$ 2,779,803</u>	<u>\$ 2,970,148</u>	<u>\$ 815,586</u>
Liabilities				
Due to other governments	\$ 1,005,932	\$ 7,222,615	\$ 7,412,961	\$ 815,586
Total Liabilities	<u>\$ 1,005,932</u>	<u>\$ 7,222,615</u>	<u>\$ 7,412,961</u>	<u>\$ 815,586</u>

7730 - Belt High School

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,019,834		\$ 909,376	\$ 110,458
External investment pool		\$ 2,308,862	\$ 1,308,503	\$ 1,000,359
Taxes/assessments receivable	\$ 30,072	\$ 714,283	\$ 714,190	\$ 30,165
Total assets	<u>\$ 1,049,907</u>	<u>\$ 3,023,145</u>	<u>\$ 2,932,069</u>	<u>\$ 1,140,982</u>
Liabilities				
Due to other governments	\$ 1,049,907	\$ 2,051,823	\$ 1,960,748	\$ 1,140,982
Total Liabilities	<u>\$ 1,049,907</u>	<u>\$ 2,051,823</u>	<u>\$ 1,960,748</u>	<u>\$ 1,140,982</u>

7755 Sun River Elementary

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 512,102	\$ -	\$ 469,322	\$ 42,780
External investment pool		\$ 865,237	\$ 490,356	\$ 374,881
Taxes/assessments receivable	\$ 47,588	\$ 628,675	\$ 632,027	\$ 44,235
Total assets	<u>\$ 559,689</u>	<u>\$ 1,493,912</u>	<u>\$ 1,591,705</u>	<u>\$ 461,896</u>
Liabilities				
Due to other governments	\$ 559,689	\$ 7,685,327	\$ 7,783,119	\$ 461,896
Total Liabilities	<u>\$ 559,689</u>	<u>\$ 7,685,327</u>	<u>\$ 7,783,119</u>	<u>\$ 461,896</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7756 - Sun River Valley High School

Assets	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Cash and Investments	\$ 517,636	\$ -	\$ 457,492	\$ 60,144
External investment pool		\$ 1,216,412	\$ 689,378	\$ 527,034
Taxes/assessments receivable	\$ 51,612	\$ 658,655	\$ 660,097	\$ 50,170
Total assets	<u>\$ 569,248</u>	<u>\$ 1,875,067</u>	<u>\$ 1,806,967</u>	<u>\$ 637,348</u>
Liabilities				
Due to other governments	\$ 569,248	\$ 2,007,140	\$ 1,939,041	\$ 637,348
Total Liabilities	<u>\$ 569,248</u>	<u>\$ 2,007,140</u>	<u>\$ 1,939,041</u>	<u>\$ 637,348</u>

7774 - Vaughn Elementary

Assets	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Cash and Investments	\$ 393,221		\$ 355,280	\$ 37,941
External investment pool		\$ 767,370	\$ 434,892	\$ 332,478
Taxes/assessments receivable	\$ 29,825	\$ 310,635	\$ 310,949	\$ 29,512
Total assets	<u>\$ 423,046</u>	<u>\$ 1,078,005</u>	<u>\$ 1,101,121</u>	<u>\$ 399,931</u>
Liabilities				
Due to other governments	\$ 423,046	\$ 3,588,463	\$ 3,611,579	\$ 399,931
Total Liabilities	<u>\$ 423,046</u>	<u>\$ 3,588,463</u>	<u>\$ 3,611,579</u>	<u>\$ 399,931</u>

7785 - Ulm Elementary

Assets	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Cash and Investments	\$ 331,706		\$ 292,808	\$ 38,898
External investment pool		\$ 786,824	\$ 445,917	\$ 340,907
Taxes/assessments receivable	\$ 7,416	\$ 247,516	\$ 247,171	\$ 7,761
Total assets	<u>\$ 339,122</u>	<u>\$ 1,034,340</u>	<u>\$ 985,896</u>	<u>\$ 387,566</u>
Liabilities				
Due to other governments	\$ 339,122	\$ 2,528,705	\$ 2,480,260	\$ 387,566
Total Liabilities	<u>\$ 339,122</u>	<u>\$ 2,528,705</u>	<u>\$ 2,480,260</u>	<u>\$ 387,566</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7820 - High Schl Transportation

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 56,830	\$ -	\$ 53,036	\$ 3,794
External Investment Pool	\$ -	\$ 76,726	\$ 43,483	\$ 33,243
Taxes/assessments receivable	\$ 58,245	\$ 581,434	\$ 563,177	\$ 76,503
Total assets	<u>\$ 115,075</u>	<u>\$ 658,160</u>	<u>\$ 659,696</u>	<u>\$ 113,540</u>
Liabilities				
Due to other governments	\$ 115,075	\$ 703,539	\$ 705,075	\$ 113,540
Total Liabilities	<u>\$ 115,075</u>	<u>\$ 703,539</u>	<u>\$ 705,075</u>	<u>\$ 113,540</u>

7830 - High School Retirement

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 21,440	\$ 3,624,908	\$ 3,646,348	\$ -
Taxes/assessments receivable	\$ 264,289	\$ 2,339,457	\$ 2,275,246	\$ 328,500
Total assets	<u>\$ 285,729</u>	<u>\$ 5,964,365</u>	<u>\$ 5,921,594</u>	<u>\$ 328,500</u>
Liabilities				
Due to other governments	\$ 285,729	\$ 4,281,908	\$ 4,239,137	\$ 328,500
Total Liabilities	<u>\$ 285,729</u>	<u>\$ 4,281,908</u>	<u>\$ 4,239,137</u>	<u>\$ 328,500</u>

7840 - Elementary Retirement

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 41,781	\$ 8,414,778	\$ 8,456,559	\$ -
Taxes/assessments receivable	\$ 511,630	\$ 5,243,190	\$ 5,080,289	\$ 674,531
Total assets	<u>\$ 553,410</u>	<u>\$ 13,657,968</u>	<u>\$ 13,536,848</u>	<u>\$ 674,531</u>
Liabilities				
Due to other governments	\$ 553,410	\$ 9,763,839	\$ 9,642,718	\$ 674,531
Total Liabilities	<u>\$ 553,410</u>	<u>\$ 9,763,839</u>	<u>\$ 9,642,718</u>	<u>\$ 674,531</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7846 - Airport TID City of GF

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 367	\$ 34,697	\$ 26,978	\$ 8,086
Taxes/assessments receivable	\$ 611	\$ 34,471	\$ 34,689	\$ 393
Total assets	<u>\$ 978</u>	<u>\$ 69,168</u>	<u>\$ 61,667</u>	<u>\$ 8,479</u>
Liabilities				
Due to other governments	\$ 977	\$ 35,484	\$ 27,982	\$ 8,479
Total Liabilities	<u>\$ 977</u>	<u>\$ 35,484</u>	<u>\$ 27,982</u>	<u>\$ 8,479</u>

7847 - Swimming Pool Debt Svc

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 2	\$ 2,793	\$ 3,185	\$ (390)
Taxes/assessments receivable	\$ 2,593	\$ 32	\$ 149	\$ 2,475
Total assets	<u>\$ 2,595</u>	<u>\$ 2,825</u>	<u>\$ 3,334</u>	<u>\$ 2,085</u>
Liabilities				
Due to other governments	\$ 2,595	\$ 7,743	\$ 8,253	\$ 2,085
Total Liabilities	<u>\$ 2,595</u>	<u>\$ 7,743</u>	<u>\$ 8,253</u>	<u>\$ 2,085</u>

7848 - Soccer Mill Levy

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,584	\$ 164,052	\$ 163,505	\$ 2,131
Taxes/assessments receivable	\$ 25,569	\$ 180,919	\$ 171,708	\$ 34,781
Total assets	<u>\$ 27,153</u>	<u>\$ 344,971</u>	<u>\$ 335,213</u>	<u>\$ 36,912</u>
Liabilities				
Due to other governments	\$ 27,153	\$ 233,613	\$ 223,854	\$ 36,912
Total Liabilities	<u>\$ 27,153</u>	<u>\$ 233,613</u>	<u>\$ 223,854</u>	<u>\$ 36,912</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7849 - Per Med Levy Gr Falls

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 25,163	\$ 2,772,449	\$ 2,760,657	\$ 36,955
Taxes/assessments receivable	\$ 390,906	\$ 3,069,410	\$ 2,908,035	\$ 552,281
Total assets	<u>\$ 416,069</u>	<u>\$ 5,841,859</u>	<u>\$ 5,668,692</u>	<u>\$ 589,236</u>
Liabilities				
Due to other governments	\$ 416,069	\$ 3,877,012	\$ 3,703,845	\$ 589,236
Total Liabilities	<u>\$ 416,069</u>	<u>\$ 3,877,012</u>	<u>\$ 3,703,845</u>	<u>\$ 589,236</u>

7850 - City of Great Falls

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 287,562	\$ 25,953,408	\$ 25,884,495	\$ 356,475
Taxes/assessments receivable	\$ 2,701,813	\$ 25,881,165	\$ 24,971,231	\$ 3,611,748
Total assets	<u>\$ 2,989,375</u>	<u>\$ 51,834,573</u>	<u>\$ 50,855,726</u>	<u>\$ 3,968,223</u>
Liabilities				
Due to other governments	\$ 2,989,375	\$ 33,176,903	\$ 32,198,055	\$ 3,968,223
Total Liabilities	<u>\$ 2,989,375</u>	<u>\$ 33,176,903</u>	<u>\$ 32,198,055</u>	<u>\$ 3,968,223</u>

7851 - G.F.City Fire Balances

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 745	\$ 213,156	\$ 212,350	\$ 1,551
Taxes/assessments receivable	\$ 16,535	\$ 216,449	\$ 212,819	\$ 20,165
Total assets	<u>\$ 17,280</u>	<u>\$ 429,605</u>	<u>\$ 425,169</u>	<u>\$ 21,716</u>
Liabilities				
Due to other governments	\$ 17,280	\$ 253,487	\$ 249,051	\$ 21,716
Total Liabilities	<u>\$ 17,280</u>	<u>\$ 253,487</u>	<u>\$ 249,051</u>	<u>\$ 21,716</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7859 - Per Med Levy Belt

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 31	\$ 4,584	\$ 4,573	\$ 42
Taxes/assessments receivable	\$ 184	\$ 4,662	\$ 4,587	\$ 259
Total assets	<u>\$ 215</u>	<u>\$ 9,246</u>	<u>\$ 9,160</u>	<u>\$ 301</u>
Liabilities				
Accounts payable	\$ -	\$ 4,573	\$ 4,573	\$ -
Due to other governments	\$ 215	\$ 4,843	\$ 4,757	\$ 301
Total Liabilities	<u>\$ 215</u>	<u>\$ 9,416</u>	<u>\$ 9,330</u>	<u>\$ 301</u>

7860 - Town of Belt

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 1,713	\$ 123,355	\$ 123,185	\$ 1,883
Taxes/assessments receivable	\$ 12,209	\$ 105,455	\$ 104,111	\$ 13,553
Total assets	<u>\$ 13,922</u>	<u>\$ 228,810</u>	<u>\$ 227,296</u>	<u>\$ 15,436</u>
Liabilities				
Accounts payable	\$ -	\$ 116,698	\$ 116,698	\$ -
Due to other governments	\$ 13,921	\$ 150,461	\$ 148,946	\$ 15,436
Total Liabilities	<u>\$ 13,921</u>	<u>\$ 267,159</u>	<u>\$ 265,644</u>	<u>\$ 15,436</u>

7869 - Per Med Levy Cascade

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 11	\$ 11	\$ -
Taxes/assessments receivable	\$ 118	\$ -	\$ 8	\$ 110
Total assets	<u>\$ 118</u>	<u>\$ 11</u>	<u>\$ 19</u>	<u>\$ 110</u>
Liabilities				
Accounts payable	\$ -	\$ 11	\$ 11	\$ -
Due to other governments	\$ 118	\$ 230	\$ 238	\$ 110
Total Liabilities	<u>\$ 118</u>	<u>\$ 241</u>	<u>\$ 249</u>	<u>\$ 110</u>

Cascade County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
6/30/2019

7870 - Town of Cascade

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 9,416	\$ 131,940	\$ 138,498	\$ 2,858
Taxes/assessments receivable	\$ 6,795	\$ 118,500	\$ 112,860	\$ 12,435
Total assets	<u>\$ 16,211</u>	<u>\$ 250,440</u>	<u>\$ 251,358</u>	<u>\$ 15,293</u>
Liabilities				
Accounts payable	\$ -	\$ 130,101	\$ 130,101	\$ -
Due to other governments	\$ 16,211	\$ 156,811	\$ 157,729	\$ 15,293
Total Liabilities	<u>\$ 16,211</u>	<u>\$ 286,912</u>	<u>\$ 287,830</u>	<u>\$ 15,293</u>

7880 - Town of Neihart

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ 263	\$ 34,000	\$ 33,877	\$ 386
Taxes/assessments receivable	\$ 3,613	\$ 30,585	\$ 31,135	\$ 3,062
Total assets	<u>\$ 3,876</u>	<u>\$ 64,585</u>	<u>\$ 65,012</u>	<u>\$ 3,448</u>
Liabilities				
Accounts payable	\$ -	\$ 32,945	\$ 32,945	\$ -
Due to other governments	\$ 3,876	\$ 40,122	\$ 40,550	\$ 3,448
Total Liabilities	<u>\$ 3,876</u>	<u>\$ 73,067</u>	<u>\$ 73,495</u>	<u>\$ 3,448</u>

7950 - Entitlement Levy Clearing

	<u>Balance</u> <u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Assets				
Cash and Investments	\$ -	\$ 650	\$ 650	\$ 0
Taxes/assessments receivable	\$ 18,851	\$ -	\$ 501	\$ 18,350
Total assets	<u>\$ 18,851</u>	<u>\$ 650</u>	<u>\$ 1,151</u>	<u>\$ 18,350</u>
Liabilities				
Due to other funds	\$ -	\$ 650	\$ 650	\$ -
Due to other governments	\$ 18,851	\$ 36,699	\$ 37,200	\$ 18,350
Total Liabilities	<u>\$ 18,851</u>	<u>\$ 37,349</u>	<u>\$ 37,850</u>	<u>\$ 18,350</u>

7960 - Jury Fund

	<u>Balance</u>			
Assets	<u>7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/19</u>
Cash and Investments	\$ 12,966	\$ 53,545	\$ 63,394	\$ 3,117
Other receivable	\$ 5,417	\$ 63,394	\$ 53,545	\$ 15,266
Total assets	<u>\$ 18,383</u>	<u>\$ 116,939</u>	<u>\$ 116,939</u>	<u>\$ 18,383</u>
Liabilities				
Due to other funds	\$ 18,383	\$ -	\$ -	\$ 18,383
Total Liabilities	<u>\$ 18,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,383</u>

Cascade County
Combining Statement of Net Position
Nonmajor Proprietary funds
June 30, 2019

	5210 Water Operating	5410 Solid Waste Disposal	Total Nonmajor Enterprise funds
ASSETS			
Current assets:			
Cash and investments	\$ 39,838	\$ 548,975	\$ 588,813
Accounts receivable	-	726	726
Taxes and assessments receivable	-	328,073	328,073
Total current assets	39,838	877,774	917,612
Noncurrent assets:			
Capital assets, net	-	39,100	39,100
Capital Assets not being depreciated	-	47,379	47,379
Total noncurrent assets	-	86,479	86,479
Total assets	39,838	964,253	1,004,091
LIABILITIES			
Current liabilities:			
Accounts payable	4,633	105,298	109,931
Total current liabilities	4,633	105,298	109,931
Noncurrent liabilities:			
Total noncurrent liabilities	-	-	-
Total liabilities	4,633	105,298	109,931
NET POSITION			
Net investment in capital assets	-	86,479	86,479
Unrestricted	35,204	772,476	807,680
Total net position	\$ 35,204	\$ 858,955	\$ 894,159
Total Liabilities and Net Positon	\$ 39,837	\$ 964,253	\$ 1,004,090

Cascade County
Combining Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2019

	5210 Water Operating	5410 Solid Waste Disposal	Total Enterprise funds
OPERATING REVENUES			
Intergovernmental sources	\$ -	\$ -	\$ -
Charges for goods and services	48,853	4,025	52,878
Miscellaneous revenues	-	1,146,216	1,146,216
Total operating revenues	<u>48,853</u>	<u>1,150,241</u>	<u>1,199,094</u>
OPERATING EXPENSES			
Operating expenses	-	737,762	737,762
Postage	-	10,692	10,692
Rent	-	14,169	14,169
Repairs and maintenance	1,450	21,600	23,050
Depreciation	-	4,080	4,080
Professional fees	-	34,364	34,364
Office supplies	-	5,540	5,540
Utilities and telephone	48,061	280,724	328,785
Insurance	227	15,459	15,686
Total operating expenses	<u>49,738</u>	<u>1,124,390</u>	<u>1,174,128</u>
Operating income (loss)	<u>(885)</u>	<u>25,851</u>	<u>24,966</u>
NONOPERATING REVENUES (EXPENSES)			
Interest revenue	827	8,601	9,428
Total nonoperating revenues (expenses)	<u>827</u>	<u>8,601</u>	<u>9,428</u>
Income (loss) before contributions and transfers	<u>(58)</u>	<u>34,452</u>	<u>34,394</u>
Change in net position	<u>(58)</u>	<u>34,452</u>	<u>34,394</u>
Total net position - beginning	<u>35,261</u>	<u>824,502</u>	<u>859,763</u>
Total net position - ending	<u>\$ 35,203</u>	<u>\$ 858,954</u>	<u>\$ 894,157</u>

Cascade County
Combining Statement of Cash
Flows Enterprise funds
For the Year Ended June 30, 2019

	<u>5210 Water Operating</u>	<u>5410 Solid Waste Disposal</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from services provided	\$ 48,853	\$ 3,299	\$ 52,152
Cash received from assessments	-	1,129,616	1,129,616
Payments to suppliers	(49,316)	(1,114,325)	(1,163,641)
Net cash provided (used) by operating activities	<u>(463)</u>	<u>18,590</u>	<u>18,127</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	<u>827</u>	<u>8,601</u>	<u>9,428</u>
Net cash provided (used) by investing activities	<u>827</u>	<u>8,601</u>	<u>9,428</u>
Net increase (decrease) in cash and cash equivalents	364	27,191	27,555
Balances - beginning of year	<u>39,474</u>	<u>521,784</u>	<u>561,258</u>
Balances - end of the year	<u><u>\$ 39,838</u></u>	<u><u>\$ 548,975</u></u>	<u><u>\$ 588,813</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating Income	\$ (884)	\$ 25,852	\$ 24,968
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	4,080	4,080
Changes in assets and liabilities:			
Accounts Receivable	-	(726)	(726)
Assessment Receivable	-	(16,600)	(16,600)
Accounts Payable - Supplier	421	5,985	6,406
Net cash provided (used) by operating activities	<u><u>\$ (463)</u></u>	<u><u>\$ 18,591</u></u>	<u><u>\$ 18,128</u></u>

STATISTICAL SECTION

This part of the Cascade County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the County's overall financial health.

Contents	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	288
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	292
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	297
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	300
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	302

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Invested in capital assets, net of related debt	\$ 31,053,688	\$ 31,326,472	\$ 32,907,686	\$ 37,178,713	\$ 38,721,829	\$ 43,550,631	\$ 47,942,184	\$ 50,401,897	\$ 53,693,336	\$ 52,603,025
Restricted	2,285,312	207,637	417,045	3,063,801	3,969,722	3,129,199	4,162,631	2,473,426	4,697,789	5,084,075
Unrestricted	6,591,465	9,149,792	9,814,495	6,461,723	5,426,346	(12,171,389)	(11,777,715)	(9,160,691)	(12,810,708)	(13,388,060)
Total governmental activities net assets	<u>\$ 39,930,465</u>	<u>\$ 40,683,901</u>	<u>\$ 43,139,226</u>	<u>\$ 46,704,237</u>	<u>\$ 48,117,897</u>	<u>\$ 34,508,441</u>	<u>\$ 40,327,100</u>	<u>\$ 43,714,632</u>	<u>\$ 45,580,417</u>	<u>\$ 44,299,040</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 7,645,326	\$ 8,813,094	\$ 8,277,206	\$ 7,530,848	\$ 7,032,122	\$ 7,256,797	\$ 7,049,973	\$ 6,067,267	\$ 6,531,899	\$ 7,366,177
Restricted	-	15,288	7,259	-	-	-	-	-	-	-
Unrestricted	(527,164)	(2,366,616)	(2,615,001)	(2,263,610)	(2,423,165)	(4,843,589)	(3,729,018)	(2,279,449)	(1,568,956)	(454,694)
Total business-type activities net assets	<u>\$ 7,118,162</u>	<u>\$ 6,461,766</u>	<u>\$ 5,669,464</u>	<u>\$ 5,267,238</u>	<u>\$ 4,608,957</u>	<u>\$ 2,413,208</u>	<u>\$ 3,320,955</u>	<u>\$ 3,787,818</u>	<u>\$ 4,962,943</u>	<u>\$ 7,820,871</u>
Primary government										
Invested in capital assets, net of related debt	\$ 32,184,900	\$ 38,994,566	\$ 40,670,317	\$ 44,709,561	\$ 45,753,951	\$ 50,807,428	\$ 54,992,157	\$ 56,469,164	\$ 60,225,235	\$ 59,969,202
Restricted	5,507,900	222,925	424,304	3,063,801	3,969,722	3,129,199	4,162,631	2,473,426	4,697,789	5,084,075
Unrestricted	8,146,447	7,928,176	7,714,069	4,198,113	3,003,181	(17,014,978)	(15,506,733)	(11,440,140)	(14,379,664)	(12,933,366)
Total primary government net assets	<u>\$ 45,839,247</u>	<u>\$ 47,145,667</u>	<u>\$ 48,808,690</u>	<u>\$ 51,971,475</u>	<u>\$ 52,726,854</u>	<u>\$ 36,921,649</u>	<u>\$ 43,648,055</u>	<u>\$ 47,502,450</u>	<u>\$ 50,543,360</u>	<u>\$ 52,119,911</u>

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses											
Governmental activities:											
General government	\$ 7,217,468	\$ 6,959,882	\$ 6,956,149	\$ 7,331,563	\$ 10,321,237	\$ 10,913,505	\$ 12,109,713	\$ 12,657,783	\$ 11,720,738	\$ 11,793,695	\$ 12,093,576
Public safety	12,601,097	12,705,127	12,945,329	13,348,006	12,992,226	13,851,915	13,665,297	14,483,710	15,659,016	16,143,164	16,296,153
Public works	6,651,090	4,794,147	5,381,196	5,652,788	3,967,408	4,060,271	3,877,898	3,797,581	6,512,343	8,808,309	9,657,696
Public health	5,050,766	5,376,247	5,663,473	5,410,249	8,430,925	4,755,615	5,160,206	4,994,443	4,540,040	4,415,668	4,585,169
Social and economic services	2,557,053	2,648,682	2,689,933	2,379,830	309,974	72,135	41,068	17,569	883,233	861,242	799,990
Culture and recreation	649,725	617,687	603,265	522,055	523,232	539,373	494,632	509,569	536,738	583,338	602,943
Housing and community development	323,017	293,170	445,624	259,613	24,080	-	-	-	-	-	58,122
Environmental management	26,898	21,908	73,856	64,920	-	68,443	12,107	13,267	14,055	13,983	12,891
Miscellaneous	395,637	-	-	-	12,778	4,716	6,096	3,273	-	-	-
Interest on long-term debt	361,945	360,557	280,175	278,355	71,450	42,022	28,340	16,600	15,358	69,386	298,328
Total governmental activities expenses	\$ 35,834,696	\$ 33,777,407	\$ 35,039,000	\$ 35,247,379	\$ 36,653,310	\$ 34,307,995	\$ 35,395,357	\$ 36,493,795	\$ 39,881,521	\$ 42,688,785	\$ 44,404,868
Business-type activities:											
Public Health	n/a	n/a	n/a	n/a	n/a	2,879,179	2,909,892	2,925,879	3,620,593	4,137,331	2,275,215
Montana ExpoPark	4,391,617	3,862,529	3,859,427	3,905,948	4,646,487	4,162,377	3,855,572	3,711,435	3,427,399	3,827,805	3,930,491
Solid Waste	817,370	832,258	1,010,212	982,260	949,596	983,782	1,010,034	1,068,717	1,028,246	1,088,784	1,124,389
Water Operating	46,120	37,154	46,250	50,531	62,563	47,509	50,901	40,487	53,356	61,211	49,737
Total business-type activities expenses	5,255,107	4,731,941	4,915,889	4,938,739	5,658,646	8,072,847	7,826,399	7,746,518	8,129,594	9,115,131	7,379,832
Total primary government expenses	\$ 41,089,803	\$ 38,509,348	\$ 39,954,889	\$ 40,186,118	\$ 42,311,956	\$ 42,380,842	\$ 43,221,756	\$ 44,240,313	\$ 48,011,117	\$ 51,803,916	\$ 51,786,290
Program Revenues											
Governmental activities:											
Charges for services:											
General government	\$ 1,206,610	\$ 1,127,404	\$ 1,163,908	\$ 1,183,393	\$ 1,108,789	\$ 888,932	\$ 1,060,929	\$ 1,127,708	\$ 399,124	\$ 326,823	\$ 1,072,494
Public safety	6,052,720	5,756,606	6,489,065	6,283,566	6,343,750	7,028,087	9,407,089	9,243,765	9,272,931	8,720,480	8,973,201
Other activities	2,529,943	2,749,370	2,744,401	2,396,987	1,764,779	763,155	854,640	746,692	1,379,224	1,609,486	875,835
Operating grants and contributions	6,493,189	5,869,803	5,924,425	5,816,036	7,861,755	5,428,859	6,574,730	6,557,127	6,629,388	7,060,070	7,171,878
Capital grants and contributions	8,087	943,010	497,530	1,289,168	308,109	6,564	80,957	-	46,123	-	-
Total governmental activities program revenue	\$ 16,290,549	\$ 16,446,393	\$ 16,819,329	\$ 16,969,150	\$ 17,387,182	\$ 14,115,597	\$ 17,978,345	\$ 17,675,292	\$ 17,726,790	\$ 17,716,859	\$ 18,093,408
Business-type activities:											
Charges for services:											
Montana ExpoPark	2,806,384	2,442,666	2,401,676	1,933,012	2,780,364	2,664,757	2,597,386	2,691,844	2,573,854	2,761,277	2,699,413
Solid Waste	695,344	976,484	847,347	847,481	26,386	1,141,839	984,320	1,284,126	1,133,006	1,142,330	1,150,241
Water Operating	48,127	47,957	47,160	49,304	53,253	54,688	49,461	46,812	49,788	49,788	48,853
Community Health	-	-	-	-	-	2,551,838	2,771,078	3,437,121	3,159,732	3,876,728	1,960,391
Capital grants and contributions	-	224,448	14,306	-	-	-	-	-	619,320	764,490	1,055,026
Total business-type activities program revenues	3,549,855	3,691,555	3,310,489	2,829,797	2,860,003	6,413,122	6,404,407	7,462,552	7,532,724	8,594,613	6,913,924
Total primary government program revenues	\$ 19,840,404	\$ 20,137,948	\$ 20,129,818	\$ 19,798,947	\$ 20,247,185	\$ 20,528,719	\$ 24,382,752	\$ 25,137,844	\$ 25,259,514	\$ 26,311,472	\$ 25,007,332
Net (expense)/revenue											
Governmental activities	\$ (19,544,147)	\$ (17,331,014)	\$ (18,219,671)	\$ (18,198,728)	\$ (19,266,128)	\$ (20,192,398)	\$ (17,417,012)	\$ (18,818,503)	\$ (22,154,733)	\$ (24,971,926)	\$ (26,311,460)
Business-type activities	(1,705,252)	(1,040,386)	(1,605,400)	(2,108,943)	(2,798,643)	(1,659,725)	(1,421,992)	(283,966)	(596,870)	(520,558)	(465,908)
Total primary government net expense	\$ (21,249,399)	\$ (18,371,400)	\$ (19,825,071)	\$ (20,307,671)	\$ (22,064,771)	\$ (21,852,123)	\$ (18,839,004)	\$ (19,102,469)	\$ (22,751,603)	\$ (25,492,444)	\$ (26,777,368)
General Revenues and other Changes in Net Position											
Governmental activities:											
Property taxes	\$ 18,621,672	\$ 18,561,647	\$ 18,908,483	\$ 19,904,643	\$ 22,116,490	\$ 21,787,859	\$ 21,720,078	\$ 22,238,481	\$ 24,642,173	\$ 26,166,135	\$ 27,142,641
Licenses and permits	-	1,058,262	6,586	28,325	-	-	-	-	-	-	-
Intergovernmental	1,256,786	59,225	1,148,397	1,211,621	-	-	-	-	-	-	-
Investment Income	198,436	238,794	73,708	45,698	26,482	17,220	25,084	137,597	82,960	185,741	262,720
Donated capital assets	-	-	-	-	-	38,500	-	4,110	-	-	-
Miscellaneous revenues	397,273	363,924	473,789	392,371	925,272	689,250	986,782	1,282,647	985,361	1,114,450	1,180,672
Gain on trade in of capital assets	-	-	-	-	-	439,500	553,277	294,500	498,000	29,506	(123,609)
Gain (loss) on disposal of capital assets	-	-	-	(136,496)	30,094	(211,214)	1,621,378	(26,349)	(8,109)	408,500	699,150
Transfer of capital assets	-	-	-	-	-	(89,708)	(275,573)	-	-	-	(4,730,688)
On-behalf payment related to OPEB	-	-	-	-	-	-	-	-	-	-	-
Transfers in/(out)	(776,369)	(744,715)	(948,982)	(792,109)	(949,792)	(870,461)	(951,028)	(1,190,161)	16,810	-	-
Total governmental activities	\$ 19,697,798	\$ 19,537,137	\$ 19,661,981	\$ 20,654,053	\$ 22,148,546	\$ 21,800,946	\$ 23,679,998	\$ 22,740,825	\$ 26,217,195	\$ 27,904,332	\$ 24,430,886
Business-type activities:											
Property taxes	-	-	-	442	-	-	-	-	-	-	-
Investment earnings	5,430	281	189	116	90	74	230	1,552	2,640	12,641	21,847
Gain on sale of assets	-	-	(167)	-	(177,257)	-	-	-	-	-	-

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Miscellaneous	112,887	-	-	-	1,501,580	-	-	-	54,847	37,807	7,460
Gain (loss) on disposal of capital assets	-	-	-	-	(211,214)	(170)	8,514	-	-	2,600	(23,555)
Transfers of capital assets	-	-	-	-	-	89,708	275,573	-	-	-	-
Special Item - Transfer of Operations											(1,412,604)
Transfers	776,369	744,715	948,982	792,109	949,792	870,461	944,499	1,190,161	1,006,243	1,642,595	4,730,688
Total business-type activities	894,686	744,996	949,004	792,667	2,062,991	960,073	1,228,816	1,191,713	1,063,730	1,695,643	3,323,836
Total primary government	\$ 20,592,484	\$ 20,282,133	\$ 20,610,985	\$ 21,446,720	\$ 24,211,537	\$ 22,761,019	\$ 24,908,814	\$ 23,932,538	\$ 27,280,925	\$ 29,599,975	\$ 27,754,722
Change in Net Position											
Governmental activities	153,651	2,206,123	1,442,310	2,455,325	2,882,418	1,608,548	6,262,986	3,922,322	2,998,734	1,236,763	(1,880,574)
Business-type activities	(810,566)	(295,390)	(656,396)	792,300	(524,438)	(699,652)	(193,176)	907,747	466,860	1,175,125	2,857,928
Total primary government	\$ (656,915)	\$ 1,910,733	\$ 785,914	\$ 3,247,625	\$ 2,357,980	\$ 908,896	\$ 6,069,810	\$ 4,830,069	\$ 3,465,594	\$ 2,411,888	\$ 977,354

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753	\$ 24	\$ 24
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	990,389	872,743	916,458	1,382,258	1,618,323	666,368	1,390,782	1,384,161	1,409,410	1,257,579
Assigned	430,638	336,905	541,521	-	-	-	-	-	-	-
Unassigned	288,885	435,636	458,198	1,266,339	2,108,208	2,960,272	1,223,501	1,658,224	1,855,896	2,259,217
Total General Fund	\$ 1,709,912	\$ 1,645,284	\$ 1,916,177	\$ 2,648,597	\$ 3,726,531	\$ 3,626,640	\$ 2,614,283	\$ 3,043,138	\$ 3,265,330	\$ 3,516,820
All other governmental funds										
Nonspendable reported in:										
Special revenue funds	\$ 239,036	\$ 220,430	\$ 193,224	\$ -	\$ -	\$ 9,378	\$ 379,263	\$ 421,472	\$ 603,269	\$ 461,181
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Restricted reported in:										
Special revenue funds	672,751	190,082	207,611	386,197	1,275,712	1,264,345	3,184,818	1,392,506	2,077,196	1,716,557
Debt service funds	19,707	17,555	209,436	422,325	411,542	411,973	413,186	415,326	419,777	493,072
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Committed reported in:										
Special revenue funds	1,840,745	2,059,342	2,486,855	2,941,884	2,987,965	1,013,091	2,604,187	2,596,461	3,538,029	2,593,090
Debt service funds	-	137,147	77,456	104,375	138,100	185,887	50,728	-	54,849	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Assigned reported in:										
Special revenue funds	1,926,819	2,136,736	3,214,160	1,461,651	624,373	6,717,392	5,018,427	6,577,773	4,371,267	2,166,861
Debt service funds	561,869	395,865	168,939	104,375	127,882	161,059	133,135	125,682	128,264	81,651
Capital projects funds	821,404	1,076,755	1,063,357	920,723	909,101	787,324	2,213,132	3,842,459	1,023,094	3,463,384
Unassigned reported in:										
Special revenue funds	(2,660,825)	(932,639)	(878,672)	(6,324)	(730,972)	(215,508)	(174,418)	-	-	(18,501)
Debt service funds	-	(5,039)	-	(16,423)	(3)	-	-	(2,984)	-	(5,599)
Capital projects funds	(88,564)	-	-	(17,579)	(4,584)	-	-	-	-	-
Total all other governmental funds	\$ 3,332,942	\$ 5,296,234	\$ 6,742,366	\$ 6,301,204	\$ 5,739,116	\$ 10,334,941	\$ 13,822,458	\$ 15,368,695	\$ 12,215,746	\$ 12,045,490
Total Governmental Funds	\$ 5,042,854	\$ 6,941,518	\$ 8,658,543	\$ 8,949,801	\$ 9,465,647	\$ 13,961,581	\$ 16,436,741	\$ 18,411,833	\$ 15,481,075	\$ 15,562,310

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

Revenues	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Taxes and Special Assessments	\$ 18,457,603	\$ 20,430,255	\$ 12,612,422	\$ 21,684,790	\$ 21,732,090	\$ 22,558,457	\$ 22,883,045	\$ 24,530,610	\$ 24,636,554	\$ 26,438,132
Licenses and permits	125,950	125,307	18,573	175,320	183,476	224,673	235,883	199,692	243,871	200,298
Intergovernmental	8,373,907	8,145,074	1,816,933	7,286,406	5,404,898	6,325,113	6,243,387	6,644,859	6,552,612	6,612,360
Charges for services	7,907,645	8,477,477	5,934,746	8,970,698	8,162,785	10,662,283	10,510,365	10,495,412	9,966,427	10,138,979
Fines	399,344	406,848	375,460	369,959	342,536	435,702	371,917	356,177	329,991	463,983
Investment earnings	22,919	38,987	7,451	13,573	7,941	17,804	130,380	73,311	165,981	253,095
Miscellaneous	696,109	1,005,942	108,838	1,026,490	667,038	986,782	1,282,645	898,758	1,446,874	1,311,232
Internal Services	48,129	67,591	40,709	383,638	33,470	-	-	-	-	-
On-behalf Payments related to OPEB										227,328
Total revenues	36,031,606	38,697,481	20,915,132	39,910,874	36,534,234	41,210,814	41,657,622	43,198,819	43,342,310	45,645,407
Expenditures										
General government	7,969,884	6,473,281	6,139,993	8,295,367	9,868,047	11,055,399	11,337,774	11,700,280	11,586,465	11,547,861
Public Safety	11,723,973	11,741,167	10,298,712	12,917,679	13,393,695	13,515,250	14,032,479	14,971,508	16,269,015	16,429,257
Public Works	4,564,183	4,693,466	2,151,633	3,396,076	3,057,112	2,447,398	2,150,037	3,173,728	5,240,202	7,575,894
Public Health	5,160,289	5,315,606	-	7,598,573	4,718,623	5,116,881	4,979,675	4,355,802	4,256,597	4,402,357
Social and Economic Services	2,522,574	2,475,315	82,074	273,332	35,493	8,452	-	832,074	810,647	749,161
Culture and Recreation	506,637	581,268	-	523,232	539,372	494,632	510,145	535,450	583,338	599,411
Housing and Community Development	270,972	413,355	-	-	-	-	-	-	-	58,122
Conservation of Natural Resources	21,215	71,109	-	24,080	68,443	12,107	13,267	14,055	13,983	12,891
Micellaneous	408,918	540,529	104,220	-	-	-	-	-	-	-
Capital Outlay	1,328,394	1,132,104	16,117	4,281,145	2,296,295	4,180,893	3,921,317	6,516,955	5,616,006	1,161,569
Debt Service										
Principal	1,994,940	1,452,580	252,141	1,540,729	937,633	957,874	989,305	145,561	240,921	530,239
Interest	349,699	267,185	36,172	87,948	55,621	39,336	24,471	8,523	64,662	103,328
Total expenditures	36,821,678	35,156,965	19,081,062	38,938,161	34,970,334	37,828,222	37,958,470	42,253,936	44,681,836	43,170,090
expenditures	(790,072)	3,540,516	1,834,070	972,713	1,563,900	3,382,592	3,699,152	944,883	(1,339,526)	2,475,317
Other financing sources (uses)										
Transfers in	3,854,660	4,944,994	1,338,092	-	4,025,485	5,262,812	6,067,437	8,559,869	7,655,745	8,295,893
Transfers out	(4,622,039)	(6,218,209)	(1,954,794)	(949,792)	(4,898,439)	(6,216,333)	(7,340,256)	(9,923,113)	(9,636,974)	(11,445,420)
Proceeds from Intercap Loan	-	-	-	-	-	-	-	2,000,000	390,000	-
Proceeds from Loans / Capital leases	1,127,337	211,127	3,357,434	-	-	-	-	-	-	-
Sale of capital assets	-	203,854	-	59,279	19,792	2,066,859	48,824	4,657	-	136,250
Total other financing sources (uses)	359,958	(858,234)	2,740,732	(890,513)	(853,162)	1,113,338	(1,223,995)	641,413	(1,591,229)	(3,013,277)
Net change in fund balances	\$ (430,114)	\$ 2,682,282	\$ 4,574,802	\$ 82,200	\$ 710,738	\$ 4,495,930	\$ 2,475,157	\$ 1,586,296	\$ (2,930,755)	\$ (537,960)
Debt service as a percentage of noncapital expenditures	6.61%	5.05%	1.51%	4.70%	3.04%	2.96%	2.98%	0.43%	0.78%	1.51%

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

Fiscal Year Ended June 30	Real Property		Personal Property		Mobile Homes		Total Property		Ratio of Taxable Assessed Value to Total Market	Direct Mills Applied
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value		
	2010	4,300,866,895	121,808,515	113,222,515	3,328,737	28,693,476	754,738	4,442,782,886		
2011	4,389,117,392	124,887,603	115,839,904	3,406,891	28,671,104	754,128	4,533,628,400	129,048,622	2.85%	164.97
2012	4,037,449,514	127,967,723	118,426,375	4,210,702	26,462,613	729,025	4,182,338,502	132,907,450	3.18%	169.12
2013	4,603,244,418	93,824,077	118,713,687	2,595,721	27,669,058	650,509	4,749,627,163	97,070,307	2.04%	173.95
2014	5,371,097,429	131,028,321	101,137,092	1,584,954	27,404,665	625,662	5,499,639,186	133,238,937	2.42%	176.89
2015	8,734,076,383	145,037,615	115,551,937	1,920,869	48,198,319	598,685	8,897,826,639	147,557,169	1.66%	179.57
2016	8,809,374,065	146,528,348	137,401,461	2,638,561	48,199,069	598,767	8,994,974,595	149,765,676	1.66%	179.57
2017	9,023,831,364	153,075,026	113,040,228	1,925,758	50,437,370	623,991	9,187,308,962	155,624,775	1.69%	173.00
2018	8,568,234,474	163,894,690	117,570,633	1,872,488	50,600,872	621,188	9,679,764,579	165,811,626	1.90%	172.37
2019	8,564,209,562	164,020,080	118,654,945	2,100,682	50,214,200	618,801	8,733,078,707	166,739,563	1.91%	177.93

Source: CSA Tax Program
 Treasurer Office

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

Fiscal Year	Cascade County						Overlapping Governments								
	Operating Mills	Debt Service Mills	Total County Mills	City of Belt	Town of Cascade	Town of Neihart	City of Great Falls	Transit District	Great Falls School District	Cascade School District	Stockett School District	Belt School District	Sun River Valley School District	Vaughn School District	Ulm School District
2010	143.16	11.20	154.36	192.50	122.71	85.33	169.04	17.22	174.68	211.64	360.01	223.98	336.79	313.71	250.65
2011	155.77	9.20	164.97	196.55	126.45	88.30	173.10	17.84	179.93	215.75	339.56	207.11	330.66	312.21	261.12
2012	158.99	10.13	169.12	200.10	112.01	88.61	183.24	19.09	180.11	213.56	366.43	217.09	330.59	300.59	250.70
2013	166.79	9.19	175.98	200.50	117.82	89.96	193.57	20.00	186.38	226.64	365.92	200.32	334.04	304.20	245.83
2014	171.54	5.35	176.89	210.43	120.64	90.57	198.74	20.24	186.59	230.79	404.48	227.41	352.76	340.00	270.96
2015	174.08	5.49	179.57	220.01	130.07	90.91	204.54	21.17	200.28	245.37	401.32	247.90	375.14	340.43	293.10
2016	163.49	3.58	167.07	184.89	123.06	78.77	190.29	19.61	186.60	191.59	380.96	207.79	355.12	331.10	280.09
2017	173.00	-	173.00	185.60	137.62	80.78	198.24	19.60	183.58	307.52	385.60	185.55	357.84	317.84	325.80
2018	172.37	-	172.37	186.52	136.83	80.97	194.78	19.31	231.99	288.08	366.92	226.64	351.88	333.77	304.41
2019	177.93	-	177.93	189.18	140.86	81.57	201.24	19.65	249.97	246.76	375.84	225.78	344.31	300.42	283.52

Fiscal Year	Overlapping Governments									Total Mills
	Deep Creek School District	Rural Fire Control 16 Districts	Belt Rural Fire	Black Eagle District #1	Black Eagle Sewer District #24	Sun River Cemetery	Soil and Water Conservation	West Great Falls Flood Control State		
2010	168.99	84.59	20.00	15.68	38.11	3.01	2.00	26.05	146.82	3,117.87
2011	165.08	94.90	20.00	16.00	36.87	3.18	2.11	27.76	147.31	3,126.76
2012	173.90	100.00	20.00	16.48	36.87	3.30	2.17	37.30	141.72	3,162.98
2013	95.72	105.27	20.00	17.04	31.10	3.44	2.24	43.00	148.63	3,127.60
2014	104.59	104.06	20.00	18.19	30.17	3.53	2.31	48.51	149.48	3,311.34
2015	119.55	110.21	20.00	17.54	11.69	3.77	2.59	49.27	152.45	3,436.88
2016	Closed	98.50	20.00	14.90	11.70	3.58	2.13	46.41	147.86	3,042.02
2017	-	100.36	20.00	16.79	20.30	3.65	2.22	47.27	149.71	3,218.87
2018	-	94.57	20.00	17.85	27.23	3.53	1.86	45.54	151.57	3,256.62
2019	-	97.96	20.00	18.01	24.05	3.60	1.83	46.62	150.24	3,199.34

Source
Certified Mills

**CASCADE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
June 30, 2019 and Ten Years Ago**

Taxpayer	2019			2009		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Northwestern Energy Electric Generation	17,960,229	1	10.76%			
Northwestern Corp Transmission & Distr	14,993,067	2	8.98%	8,034,922	2	6.49%
Montana Refining Co.	11,916,716	3	7.14%	984,103	5	0.79%
Burlington Northern Santa Fe Railroad Co	3,386,624	4	2.03%	1,393,508	4	1.13%
Centurylink Inc.	1,824,409	5	1.09%			0.00%
Energy West Montana Inc.	1,222,570	6	0.73%			0.00%
Phillips 66 Pipeline Co	955,842	7	0.57%			0.00%
Verizon Wireless	900,798	8	0.54%			0.00%
Bresnan Communications	835,808	9	0.50%			
GK Development Inc.	830,810	10	0.50%			
Totals	<u>\$ 54,826,873</u>		<u>32.84%</u>	<u>\$ 10,412,533</u>		<u>8.41%</u>
Total Taxable Value	<u>\$ 166,960,939</u>			<u>\$ 123,860,749</u>		

**CASCADE COUNTY, MONTANA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Total Collections to Date	
		Amount	Percentage of Levy	Amount	Percentage of Levy
2010	15,429,272	14,639,429	94.88%	15,416,929	99.92%
2011	15,667,461	15,213,861	97.10%	15,653,360	99.91%
2012	17,393,242	16,696,938	96.00%	17,375,849	99.90%
2013	18,012,528	17,688,302	98.20%	17,994,515	99.90%
2014	18,584,396	18,103,060	97.41%	18,563,953	99.89%
2015	20,195,241	20,023,607	99.10%	20,175,045	99.90%
2016	20,930,048	20,511,447	98.00%	20,909,117	99.90%
2017	22,678,165	22,240,476	98.07%	22,655,486	99.90%
2018	23,620,679	23,063,231	97.64%	23,587,610	99.86%
2019	24,597,289	24,016,792	97.64%	24,016,792	97.64%

Source:

Tax Wise Reports TB/RTRS

Treasurer Office

Certified Taxable Values

**CASCADE COUNTY, MONTANA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Business-Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Special Assessment Bonds	Loans	Capital Leases	Loans			
2010	5,740,000	92,997	2,115,955	17,807	-	7,966,759	0.26%	\$ 98
2011	4,580,000	86,153	1,870,210	9,501	-	6,545,864	0.21%	\$ 80
2012	3,300,000	-	1,615,078	-	-	4,915,078	0.15%	\$ 60
2013	2,050,000	-	1,327,221	-	-	3,377,221	0.10%	\$ 41
2014	1,380,000	-	2,059,588	-	-	3,439,588	0.10%	\$ 42
2015	700,000	-	1,534,458	-	-	2,234,458	0.06%	\$ 27
2016	-	-	996,397	-	-	996,397	0.03%	\$ 12
2017	-	-	2,599,588	-	-	2,599,588	0.07%	\$ 32
2018			2,495,926			2,495,926	0.06%	\$ 31
2019			3,965,687			3,965,687	0.10%	\$ 49

**CASCADE COUNTY, MONTANA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2010	5,740,000	299,931	5,440,069	4.32%	\$ 67
2011	4,580,000	159,599	4,420,401	3.43%	\$ 67
2012	3,300,000	150,737	3,149,263	2.37%	\$ 54
2013	2,050,000	-	2,050,000	2.11%	\$ 38
2014	1,380,000	-	1,380,000	1.04%	\$ 25
2015	700,000	-	700,000	0.47%	\$ 17
2016	-	-	-	0.00%	\$ -
2017	-	-	-	0.00%	\$ -
2018	-	-	-	0.00%	\$ -
2019	-	-	-	0.00%	\$ -

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$ 53,331,329	\$ 99,812,390	\$ 104,558,463	\$ 118,740,679	\$ 137,490,980	\$ 222,445,666	\$ 224,874,365	\$ 229,682,724	\$ 214,527,941	\$ 218,326,968
Total debt applicable to limit	7,982,095	7,966,759	7,546,632	3,377,221	3,439,588	2,234,458	996,397	2,599,588	2,495,926	3,965,687
Legal debt margin	\$ 45,349,234	\$ 91,845,631	\$ 97,011,831	\$ 115,363,458	\$ 134,051,392	\$ 220,211,208	\$ 223,877,968	\$ 227,083,136	\$ 212,032,015	\$ 214,361,281
Total debt applicable to the limit as a percentage of debt limit	14.97%	7.98%	7.22%	2.84%	2.50%	1.00%	0.44%	1.13%	1.16%	1.82%
 Total Assessed value			8,733,078,707							
Debt limit (2.5% of total assed value)*			218,326,968							
Debt applicable to limit										
General Obligation bonds			-							
Other indebttness			<u>3,965,687</u>							
Total net debt applicable to limit			<u>3,965,687</u>							
Legal debt margin			<u>\$ 214,361,281</u>							

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

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

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>			
2010	81,540	3,113,785	38,187	38.9	11,679	6.1%			
2011	81,769	3,224,542	39,435	39.0	11,564	7.1%			
2012	81,723	3,336,106	40,882	38.7	11,512	* 5.7%			
2013	82,834	3,357,888	40,759	38.7	11,517	5.1%			
2014	82,344	3,712,973	45,091	38.1	11,588	4.3%			
2015	82,278	3,709,997	45,091	38.1	12,946	4.1%			
2016	82,049	3,710,878	45,205	38.0	11,705	3.7%			
2017	81,816	3,863,878	****	45,469	38.4	11,660	****	3.7%	
2018	81,643	** 3,902,878	****	46,827	** 38.4	** 11,369	****	3.6%	***
2019	81,643	** 3,980,878	****	46,827	** 38.4	** 11,678	****	2.8%	***

* State of Montana Research & Analysis Bureau

**U.S. Census Bureau 2018 Estimate (2019 estimate not available)

***State of Montana CEIC Website

****Superintendent of Schools Cascade County

***** Information Not Available to Date, so estimated using GFDA information

CASCADE COUNTY, MONTANA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government	107	98	86	86	89	79	93	119	125	120
Public Safety	158	173	163	164	162	155	140	165	163	165
Public Works	77	61	107	93	103	93	89	59	67	67
Public Health	85	81	86	66	82	77	77	85	102	49
Social and Economic services	44	38	52	44	40	50	39	28	24	26
Culture & Recreation	25	47	23	47	49	31	24	20	16	19
Housing and community development	5	5	5	5	5	5	5	5	4	4
Total	501	503	522	505	530	490	467	481	501	450

**CASCADE COUNTY, MONTANA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	2011	2012	2013	2014	2015	2016	2017	2018	2018	2019
Public Safety										
Station/Detention Center Bldg	1	1	1	1	1	1	1	1	1	1
Mobile Command Center	2	2	2	2	2	2	2	2	2	2
Patrol Units	35	35	35	35	47	47	47	47	47	47
Prisoner Transports	5	12	12	12	10	10	10	10	10	10
Public Works										
Administration Building	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522
Public health										
Clinic / Admin Building	1	1	1	1	1	1	1	1	1	1
Social and economic services										
Administration Building	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Admin Bldg. Bus Barn	1	1	1	1	1	1	1	1	1	1

N/A - information is not available

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Pass-Through/ Contract Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Pass Through Montana Department of Natural Resources and Conservation:			
Volunteer Fire Assistance	10.664	VFA-18-070/VFA-19-071	\$ 9,000.00
Pass Through Montana Department of Public Health and Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
Woman/Infants/Children 14-15	10.557	18-07-5-21-003-0	67,792.00
Woman/Infants/Children 15-16	10.557	19-07-5-21-003-0	216,367.00
Subtotal CFDA 10.557			<u>284,159.00</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	19-07-5-21-080-0	1,265.00
Food Distribution Cluster			
Commodity Supplemental Food Program	10.565	18-02-7-21-050-0	11,951.00
Subtotal Food Distribution Cluster			<u>11,951.00</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>306,375.00</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Pass through Montana Department of Transportation:			
Highway Safety Cluster			
National Priority Safety Programs	20.616	109582	9,020.00
National Priority Safety Programs	20.616	110149	24,267.00
Subtotal Highway Safety Cluster			<u>33,287.00</u>
TOTAL DEPARTMENT OF TRANSPORTATION			<u>33,287.00</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Pass Through Montana Department of Environmental Quality:			
Performance Partnership Grants	66.605	517003	1,750.00
Performance Partnership Grants	66.605	519002	11,152.00
Subtotal CFDA 66.605			<u>12,902.00</u>

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2019

Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97858401-2	7,978.00
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	161-151	<u>12,122.00</u>
Subtotal CFDA 66.802			<u>20,100.00</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>33,002.00</u>
 CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Foster Grandparent/Senior Companion cluster Foster Grandparent Program	94.011	15SFPMT005	<u>178,906.00</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>178,906.00</u>
 U.S. DEPARTMENT OF HOMELAND SECURITY			
Pass Through Montana Department of Military Affairs, Montana Disaster and Emergency Services Division: Hazard Mitigation Grant	97.039	DR-4172-MT, HMPG P-4-R	1,428.00
State Fire Training Systems Grants	97.042	EMD-2018-EP-00005-S01	82,853.00
Homeland Security Grant	97.067	EMW-2017-SS-00009	<u>52,280.00</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>136,561.00</u>
 U.S. DEPARTMENT OF JUSTICE			
FY17 Bulletproof Vest Partnership	16.607		6,813.00
FY18 Bulletproof Vest Partnership	16.607		<u>9,051.00</u>
Subtotal CFDA 16.607			15,864.00
Pass Through City of Great Falls Edward Byrne Memorial Justice Assistance	16.738	2017-DJ-BX-0050	10,735.00
Edward Byrne Memorial Justice Assistance	16.738	2018-DJ-BX-0018	<u>9,940.00</u>
Subtotal CFDA 16.738			<u>20,675.00</u>
Office of Juvenile Justice & Delinquency Prevention Pass Through MT Dept. of Justice	16.543	2018-MC-FXK006	2,688.00
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>39,227.00</u>

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2019

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Pass Through Montana Department of Public Health and Human Services:

Aging Cluster

Senior Center Support/ Title IIIB	93.044	1622101000008	65,796.00
Aging Administration/Title IIIC	93.044	1622101000008	11,971.00
Aging Administration/Title IIIB	93.044	1622101000008	8,609.00
Congregate Meals/Title IIIC	93.045	1622101000008	110,185.00
Home Delivered Meals/Title IIIC	93.045	1622101000008	77,530.00
Home Delivered Meals/NSIP	93.053	1622101000008	52,830.00
Subtotal Aging Cluster			<u>326,921.00</u>

Aging Administration/Title IIIE	93.052	1622101000008	7,243.00
Respite/Title IIIE	93.052	1622101000008	40,417.00
Subtotal CFDA 93.052			<u>47,660.00</u>

SHIP/SHIP	93.324	1622101000008	28,178.00
SMP Counties	93.048		8,966.00
Public Health Emergency Preparedness	93.074	19-07-6-11-008-0	71,485.00
Immunization Project	93.268;93.539	19-07-4-31-1061-0	33,790.00
Montana Cancer Control	93.283	19-07-3-01-002-0	134,082.00
HIV Treatment EIS	93.917	17-07-4-51-109-0	17,631.00

Aids/HIV	93.940	15-07-4-51-004-0	18,051.00
Aids/HIV	93.940	18-07-4-51-003-0	16,855.00

Subtotal CFDA 93.940 34,906.00

Maternal Child Health	93.994	19-07-5-01-0007-0	118,132.00
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HMF PAT	93.870	19-07-5-41-167-0	368,556.00
HMF Safe Care	93.505	19-07-5-41-167-0	58,399.00

Pass through Association of Food and Drug Officials

Standard AdvCnf	93.103	G-MP-1709-05756	8,457.00
Retail Standard Training	93.103	G-T-1810-06827	3,000.00

Subtotal CFDA 93.103 11,457.00

Pass through Yellowstone County/Riverstone Health

Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918B		30,000.00
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30,000.00

CASCADE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2019

Health Center Cluster

Consolidated Health Centers (Direct)			
Health Center Cluster Award period 6/1/18-5/31/19	93.224	18-3981160	132,892.00
Health Center Cluster Award period 6/1/18-5/31/19	93.224	18-3981160	-
Health Center Cluster Award period 6/1/18 - 12/31/18	93.527	18-398160H	797,355.00
Health Center Quality Improvement Fund	93.527	18-398160H	15,327.00
Health Center SUD-MH Funding	93.527	18-398160H	9,312.00
HRSA Grant (program income)	93.527		762,487
			<hr/>
Subtotal Health Centers Cluster			<u>1,717,373</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,007,536</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>3,734,894</u></u>

Cascade County
Notes to Schedule of
Expenditures of Federal Awards
June 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Cascade County under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Cascade County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Cascade County.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3 - Indirect Cost Rate

Cascade County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Subrecipients

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

Note 5 - Outstanding Federal Loans

The County has no federal loan obligations as of June 30, 2019.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Cascade County (the "County"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Cascade County's basic financial statements, and have issued our report thereon dated March 23, 2020.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weakness or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-001 to be a material weakness.

**Cascade County
Independent Auditor's Report on Internal
Control Over Financial Reporting and on
Compliance and Other Matters Based on an
Audit of Financial Statements Performed in
Accordance with Government Auditing
Standards**

Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2019-002.

County's Response to Finding

Cascade County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Cascade County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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



**Great Falls, Montana
March 23, 2020**



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for the Major Federal Program

We have audited Cascade County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2019. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-004. Our opinion on the major federal program is not modified with respect to these matters.

**Cascade County
Independent Auditor's Report
on Compliance for Each
Major Federal Program and
on Internal Control over
Compliance Required by the
Uniform Guidance**

Page 2

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2019-003 and 2019-004.

Cascade County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Cascade County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



**Great Falls, Montana
March 23, 2020**

CASCADE COUNTY

Schedule of Findings and Questioned Costs

June 30, 2019

1. Summary of Auditors' Results
Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? [X] Yes [] No

Identification of major programs

Table with 2 columns: CFDA Number(s) and Federal Program or Cluster. Row 1: 93.224 / 93.527, Health Center Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

CASCADE COUNTY

Schedule of Findings and Responses
Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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

2019-001 **Correction of an Error**

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

Condition: The County's 2019 financial statements contained a prior period adjustment necessary to correct an error. In past years, motor vehicle county option tax revenue was not properly recognized as revenue in the general fund.

Context: During our audit procedures, the County made us aware of the error and their intent to restate beginning fund balance and net position.

Effect: The County's 2017 and 2018 financial statements had understated tax revenue in the amounts of \$243,474 and \$355,723, respectively.

Cause: The County discovered the error, but previously did not have a mechanism in place to detect such errors.

Repeat: No

Auditor's Recommendation: The County appears to have a process in place to prevent such errors in the future. We recommend this process continue.

Views of Responsible Officials: The County agrees with auditor's recommendations and has a plan in place to correct it.

CASCADE COUNTY

Schedule of Findings and Responses
Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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

2019-002 **Non Compliance of State Procurement Policies**

Criteria or Specific Requirement: Per MCA 7-5-2301, a contract for the purchase of any vehicle, road machinery or other machinery, apparatus, appliances, equipment, or materials or supplies or for construction, repair, or maintenance in excess of \$80,000 may not be entered into by a county governing body without first publishing a notice calling for bids.

Condition: During our testing we noted two contracts in excess of \$80,000 for the purchase of vehicles and construction that were entered into by the County without the County having published a notice calling for bids.

Context: We tested five contracts for the purchase of vehicles, machinery, and construction in excess \$80,000. The contracts totaled \$873,398 in purchases.

Effect: Non compliance resulted in an acquisition of \$330,989 of assets that were not correctly acquired through the procurement process.

Cause: Proper internal controls failed to ensure that the steps in the procurement process were followed in compliance with the state law.

Repeat: No

Auditor's Recommendation: The County should implement internal controls to ensure a notice calling for bids is published before contracts in excess of \$80,000 are entered into.

Views of Responsible Officials: The County agrees with auditor's recommendations and has a plan in place to correct it.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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

2019-003 **Special Tests and Provisions - Application of Sliding Scale Fees**

Federal program information:

Funding agency: Department of Health and Human Services
Title: Health Care Cluster
CFDA number: 93.224/93.527
Award year and number: 18-3981160

Criteria or Specific Requirement: Per the 2019 DHHS Compliance Supplement, "Health centers must prepare and apply a sliding fee discount schedule (SFDS) so that the amounts owed for health center services by eligible patients are adjusted (discounted) based on the patient's ability to pay..."

Condition: While there were not any specific issues of non-compliance noted, we could not test internal controls over compliance because there was not a documented process of a periodic formal internal audit to ensure sliding scale fees are correctly applied.

Context: We randomly sampled and tested the application of sliding scale in 40 patient claims submitted during the fiscal year. This includes claims for medical, dental and psychological services. We sampled in accordance with audit standards. Our sample was not statistically valid because sampling risk was not quantified.

Questioned Costs: None.

Effect: Patients may not be assessed the correct sliding scale level and may be underpaying or overpaying for clinical services.

Cause: There was not a documented process of a periodic formal internal audit to ensure sliding scale fees are correctly applied.

Repeat: Yes - Years as Repeat Finding: Two 2017-003 and 2018-004

Auditor's Recommendation: We recommend the development of a more formal internal audit process, which includes of supporting documentation, to ensure sliding scales are correctly applied.

Views of Responsible Officials: The County agrees with auditor's recommendations and has a plan in place to correct it.

CASCADE COUNTY

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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

2019-004 **Allowable Costs - Payroll**

Federal program information:

Funding agency: Department of Health and Human Services
Title: Health Care Cluster
CFDA number: 93.224/93.527
Award year and number: 18-3981160

Criteria or Specific Requirement: 2 CFR part 200, Subpart E, §200.430(i) *Standards for Documentation of Personnel Expenses*. This requirement notes that "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated."

Condition: We noted three payroll transactions where the approved wage rate did not agree to the wage rate paid. In two instances the wage rate paid was more than the approved rate, and in one instance the wage rate paid was less than the approved rate.

Context: We tested a sample of 40 payroll transactions for internal controls over compliance and compliance with allowable costs from the Health Care Cluster. We sampled in accordance with audit standards. Our sample was not statistically valid because sampling risk was not quantified.

Questioned Costs: None.

Effect: Incorrect wages were charged to the federal award.

Cause: A control was not in place to provide reasonable assurance wage rates charged to the program were accurate.

Repeat: No

Auditor's Recommendation: We recommend a formalized control to verify wages paid agree to the approved wage. This control should be documented when it occurs and should operate each time wage rates are changed.

Views of Responsible Officials: The County agrees with auditor's recommendations and has a plan in place to correct it.



CLERK AND RECORDER/AUDITOR
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Great Falls, MT 59403
Phone (406) 454-6800
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CASCADE COUNTY

2019 Audit Findings Corrective Action Plans

2019-001

Correction of an Error

The County agrees with auditor's recommendations. Internal controls have been adjusted to record all County Option Tax funds in a single G/L account and include monthly reconciliation and distribution of County Option Tax Funds.

2019-002

Non Compliance of State Procurement Policies

The County agrees with auditor's recommendations. The County has a policy stating that when purchasing items over \$80,000 that a bid opening must occur. Staff have been given additional education on this, and in the future no purchases will be approved with out appropriate documentation.

2019-003

Special Tests and Provisions - Application Sliding Scale Fees

The County agrees with the auditor's recommendations. Internal controls have been updated and a new policy implemented. 50 charts per month will be reviewed and scored on several criteria. It will be reported to the Board Quality Committee by the Revenue Cycle Manager. This is a finding for the Community Health Care Center. As of FY2020 they are no longer part of Cascade County.

2019-004

Allowable Costs - Payroll

The County agrees with the auditor's recommendations. An internal process has been implemented to randomly check employees compensation for accuracy. Employee's wages will be verified by comparing actual wage rates in the payroll system against offer/acceptance letters, while considering any age increases that may have been applied since hire dates, such as cost of living increases. This will be done quarterly. This is a finding for the Community Health Care Center. As of FY2020 they are no longer part of Cascade County.

Cascade County
Summary Schedule of Prior Year Audit Findings
June 30,2019

Finding 2018-001	Processing Payroll Deductions – Implemented
Finding 2018-002	Account reconciliation and approval – Implemented
Finding 2018-003	Annual Financial Report – Implemented
Finding 2018-004	Special Test and Provisions - Not Implemented The community Health Care Center has updated their policy to include a quality assurance plan that stipulates who the results are sent to on a quarterly basis. They applied the policy and reviewed but the documentation was not there.