

LEWIS AND CLARK COUNTY MONTANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2009

July 1, 2008 to June 30, 2009

The state of Montana, including Lewis and Clark County, not only offers the most spectacular views it is also very abundant in wildlife. Lewis and Clark County is home to elk, deer, antelope, moose, bighorn sheep, mountain goats, bears, mountain lions, wolves, and coyotes. Lewis and Clark County has the ideal landscape to provide a home for all these types of species.

From the spacious prairies to the rolling foothills you will generally see antelope, deer and coyotes. A trip through the mountains provides an excellent opportunity to see elk, deer, or moose. An outing in the rock canyons or high peaks may provide breath taking views of bighorn sheep or mountain goats. On a lucky day you may even get a chance to see a mountain lion, bear, or wolf.

LEWIS & CLARK COUNTY, MONTANA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended June 30, 2009

PRESENTED BY
LEWIS AND CLARK COUNTY ACCOUNTING DEPARTMENT

LEWIS AND CLARK COUNTY
HELENA, MONTANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2009

July 1, 2008 - June 30, 2009

Prepared By: Lewis and Clark County, Accounting Department

Paulette DeHart, County Treasurer

Rodger Nordahl

Amy Reeves

INTRODUCTORY SECTION



TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Table of Contents	i-iv
Letter of Transmittal	v-ix
GFOA Certificate of Achievement	x
Organization Chart	xi
List of Principal Officials	xii
FINANCIAL SECTION	
Independent Auditor’s Report	1-4
Management’s Discussion and Analysis	5-16
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets	17
Statement of Activities	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds	19
Reconciliation of the Governmental Funds’ Balance Sheet To the Statement of Net Assets	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	21
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances of Governmental Funds to the Statement of Activities	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Major Special Revenue Funds	23-27
Statement of Net Assets - Proprietary Funds	28
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	29

	Page
Statement of Cash Flows – Proprietary Funds	30
Statement of Fiduciary Net Assets – Fiduciary Funds	31
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	32
Notes to the Financial Statements	33-69
Required Supplementary Information	
Employee Group Benefits Plan – Other Postemployment Benefits (OPEB)	70
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Funds	71-79
Combining Balance Sheet – Nonmajor Governmental Funds	80-93
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	94-106
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Nonmajor Governmental Funds:	
Special Revenue Funds	107-129
Debt Service Funds	130-132
Capital Project Funds	133-136
Nonmajor Enterprise Funds	137
Combining Statement of Net Assets – Nonmajor Enterprise Funds	138
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Nonmajor Enterprise Funds	139
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	140-142
Internal Service Funds	141
Combining Statement of Net Assets – Internal Service Funds	142-143
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Internal Service Funds	144-145

	Page
Combining Statement of Cash Flows – Internal Service Funds	146-147
Discretely Present Component Units	
Balance Sheet	148
Statement of Revenues, Expenditures and Changes in Fund Balance	149
Fiduciary Assets – Investment Trust Funds	150
Combining Statement of Fiduciary Net Assets – Investment Trust Funds	151
Combining Statement of Changes in Fiduciary Net Assets – Investment Trust Funds	152
Fiduciary Assets – Agency Fund	153-154
Combining Statement of Fiduciary Net Assets and Liabilities – Agency Funds	155-160
Combining Statement of Changes in Assets and Liabilities – Agency Funds	161-167
Capital Assets Used in the Operation of Governmental Funds:	
Comparative Schedules by Source	168
Schedule by Function and Activity	169
Schedule of Changes by Function and Activity	170
STATISTICAL SECTION	
Statistical Section	171
Financial Trends:	
Net Assets by Component	172
Change in Net Assets	173-174
Fund Balances of Governmental Funds	175
Changes in Fund Balances of Governmental Funds	176
Revenue Capacity:	
Assessed Value and Estimated Actual Value of Taxable Property	177

	Page
Property Tax Rates – Direct and Overlapping Governments	178
Principal Property Taxpayers	179
Property Tax Levies and Collections	180
Debt Capacity:	
Ratio of Outstanding Debt by Type	181
Ratio of Annual Debt Service Requirements	182
Legal Debt Margin Information	183
Pledged-Revenue Coverage	184-185
Demographic and Economic Information:	
Demographic and Economic Statistics	186
Top Twenty Private Employers in Lewis and Clark County	187
Operating Information:	
Full-time Equivalent County Government Employees by Function/Program	188
Operating Indicators by Function/Program	189
Capital Asset Statistics by Function/Program	190
SINGLE AUDIT SECTION	
Independent Auditor’s Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	191-192
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	193-194
Schedule of Findings and Questioned Costs	195-197
Summary Schedule of Prior Audit Findings	198-199
Schedule of Expenditures of Federal Awards	200-202
Notes to Schedule of Expenditures of Federal Awards	203

Paulette DeHart
Treasurer/Clerk and Recorder
(406) 447-8334



City-County Building
316 North Park Avenue
Room 142
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

December 3, 2009

To the Board of County Commissioners and the Citizens of Lewis and Clark County, Montana:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report (CAFR) of Lewis and Clark County for the fiscal year ended June 30, 2009.

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

The financial statements of Lewis and Clark County have been audited by Anderson ZurMuehlen and Company P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2009, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded based upon the audit that there was a reasonable basis for rendering unqualified opinions over Lewis and Clark County's basic financial statement opinion units, as listed in the accompanying table of contents for the fiscal year ended June 30, 2009. The independent auditor's report is presented at the front of the financial section of this report.

The independent audit of the financial statements of Lewis and Clark County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and render an opinion on compliance involving the administration of major federal awards.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, as amended in 1996, and the United States Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Information related to this single audit, including the schedule of expenditures of federal awards and the auditor's reports on internal control over financial reporting and compliance and other matters under Government Auditing Standards and in accordance with OMB Circular A-133, are included in the single audit section of this report.

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

Profile of Lewis and Clark County

Lewis and Clark County, established as a commission form of government in 1915, is located in the southwestern part of the state. The County government is comprised of a three-member commission that is elected at large, each member serving a staggered six-year term. There are ten elected officials that serve four-year terms. The main County offices are located in Helena, the state capital and county seat, which is located in the southern portion of the County. The County currently has a land area of approximately 3,513 square miles and a population of approximately 60,925. The population of the County is predominately urban with the majority of the residents within a twenty-mile radius of Helena. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County provides a full range of services. General government functions of the County include judicial and legal services, public records administration, election services, financial services, planning services and public school administration. Public safety functions include law enforcement (sheriff), fire protection, coroner services, and detention services. The County provides the following public works functions: road and bridge maintenance, weed control, building maintenances, solid waste services, and cemetery services. In addition, the County provides various public health services including a nursing home for care of the elderly and animal, insect, and pest control. Other social and economic functions provided are those related to welfare, senior citizens, and extension services. The County, also, provides recreational opportunities associated with the fairgrounds and local parks.

The annual budget serves as the foundation for Lewis and Clark County's financial planning and control. All agencies of the County are required to submit requests for appropriation to the Clerk and Recorder before June 10th of each year, or on a date designated by the County Commission. The Budget Officer for the Commission uses these requests for appropriation as the starting point for developing a proposed budget. The Board of County Commissioners is required to hold public hearings on the proposed budget and to adopt a final budget through resolution. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g. sheriff). The Board of County Commission must approve any transfer of appropriations during the course of the year.

The objective of the County's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Commission. Activities of the general fund, all special revenue funds (except the Forestvale Endowment fund), and the debt service funds, have budgets adopted annually. These budgets, adopted by resolution, delineate the total amount of expenditures budgeted by fund total with the exception of the general fund, which includes department totals. Budgetary comparisons have been presented in at least this much detail.

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 Lewis and Clark County operates.

The County has performed well during this period of economic downturn, with an unemployment rate much lower than the national rate. Helena has a stable economy due to an estimated 24 percent of jobs being held by federal, state, and county or city government workers. Lewis and Clark County continues to experience a growth in both residential and commercial construction. In addition, the unemployment figures show that the Helena region is faring better than both the state and nation as a whole. The current unadjusted unemployment figure for Lewis and Clark County is 4.3 percent. This is up 1.6 percent from one year ago. The current unadjusted employment figure for the State of Montana is 6.4 percent and the nation is 9.5 percent. The most current median household income for Lewis and Clark County is \$46,647. This amount is up from previous years.

Steady commercial and residential development in Helena and the surrounding area, as previously stated, has provided a stable economic environment. However, the increase in demand for government services that accompanies development has exceeded the growth in revenues. The 2001 Montana Legislature provided major tax reform for local governments and the most significant was House Bill 124. This bill replaces the current funding structure, primarily dependent on motor vehicle, gaming revenues, and includes an entitlement share from the state. The purpose of the bill is to simplify the flow of revenue between local governments and the State of Montana and to provide local governments a stable source of funding. The entitlement share will grow each year based on population and the consumer price index. The legislature also passed Senate Bill 176, which provides for the state to assume the costs of District Court, excluding the Clerk of Court and the Public Defender. The legislature also recognized that the rising cost of providing health insurance to employees was prohibitive for local governments and authorized local governments to raise mills to cover the cost of increases in health insurance premiums. The financial statements included in this report reflect these changes.

Long-term financial planning for Lewis and Clark County included the creation of a Capital Improvement Plan (CIP). Each department is asked to develop and prioritize future needs and identify funding for those needs. Additionally, each department is required to develop a replacement schedule for existing assets that identifies the replacement cost, the number of years until replacement and the annual reserves needed to replace the equipment at the end of its useful life. The CIP is presented to the Board of County Commissioners as a separate document for review and approval and will be incorporated into future budgets. The development of the CIP provides an essential tool for managing capital improvements and replacements in the future. For fiscal year 2009, \$2.2 million was set aside for future replacement of capital assets.

Lewis and Clark County, in January 2003, assumed the operations of the Lewis and Clark County Fairgrounds. The County owns the land and buildings as a result of a gift of the property from the State

Land Board. The County faces several challenges at the fairgrounds. Revenue generated by the fairgrounds is not sufficient to adequately fund year round operations or capital improvements. With the infrastructure aging, the County needed to explore funding alternatives for improvements to the water, sewer and electrical infrastructure.

In the spring of 2004, a group of individuals comprised of the Lewis and Clark County Fairgrounds Foundation and the Save the Fairgrounds Group successfully promoted a mill levy election. On June 8, 2004, the voters of Lewis and Clark County voted in favor of the 8.18 mills or approximately \$703,644 for a period of ten years to finance the \$5,727,000 in projects and in favor of 2.91 mills or approximately \$250,000 in permanent funding for continuing operations, replacement and depreciation.

The ten-year construction mill levy in June 2004 was for a major construction project that included an exhibit hall/grandstands building and related infrastructure improvements, tower and entry portals and repairs to the existing multi-purpose building at the County Fairgrounds. The building was completed in the late summer of 2008. Additional capital expenditures continued to occur throughout fiscal year 2009 and into fiscal year 2010, as the county works to complete the project. In addition, repayment of the bonds issued to finance the building begins in FY09 and continues over the six remaining years of the construction mill levy.

The wastewater project and the water projects in the fairground's area were completed in the later part of FY08 and FY09, respectively. Both infrastructure assets will be connected to the City of Helena's systems, therefore the county transferred the capital assets, valued at a combined total of \$2,964,329, to the City at the end of in fiscal year 2009.

Maintenance and construction of county roads continues to be a huge issue. In November 2006, Lewis and Clark County voters approved a \$500,000 levy for the reconstruction of roads within the County. Included in the Fiscal Year 2009 budget was \$348,000 for a chip seal on Birdseye Road, \$140,000 for gravel crushing, \$146,000 for engineering reports and \$143,000 for other reconstruction road work. This represents funding received from the approved mill levy that accrued from FY08 as well as an additional \$500,000 for FY09. Even with the voter approved mill levy, funding is still inadequate to maintain and reconstruct the roads in the County. In addition, costs have skyrocketed over the past few years.

Cash management policies and practices

Lewis and Clark County operates an investment pool for idle cash belonging to the County, school districts, fire districts and other small local agencies. The investments of the County are managed through an investment committee. Lewis and Clark County has formally adopted an investment policy established by the committee, which outlines the County's investment goals and strategies. The overall strategy of holding deposits and making investments is to expose the County to a minimum amount of credit and custodial risks and interest rate risk. Investments are primarily Certificate of Deposits, U.S. agency securities, the State of Montana short-term investment pool (STIP) and other securities guaranteed by the United States or by an agency of the United States, but not issued by agencies of the United States. All investments are required to meet collateral requirements as defined by State law.

It has been the intent of Lewis and Clark County to add additional stability for the overall portfolio by creating a laddering process using treasury bills, agency notes and certificate of deposits. This laddering is currently in place. As of June 30, 2009, the Lewis and Clark County portfolio held \$4,750,000 in Certificate of Deposits and \$7,181,620 in Agency Notes. These investments were purchased at different intervals with different maturity dates. The County earned \$949,039 from investments in fiscal year 2009. The average rate of return amounted to 1.81 percent on an average monthly balance of

Other Post Employment Benefits - Implied Rate Subsidy Liability

Lewis & Clark County reported the “implied rate subsidy” liability, required under the Governmental Accounting Standards Board (GASB) Statement No. 45, in this financial report and the related financial statements. Although the County reported this liability, and related expenses and expenditures, the County does not agree that this represents a legal liability and further believes that the presentation of this activity in the financial statements will eventually be misleading to the users of the statements. In this, the first year of implementation, the unfunded liability is \$105,586 for the county plan. Because this is spread across all of the funds within the County reporting entities, this did not have a material impact upon implementation.

The County plans to continue funding the employee health insurance plan on a “pay as you go” basis, and does not plan to fund this liability. Because the County will not be funding this liability, it will increase exponentially, and within a few years, the financial statements will reflect a material “implied rate subsidy” liability that the County believes does not have legal substance.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lewis and Clark County for its comprehensive annual financial report for the fiscal year ended June 30, 2008. This was the fourteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

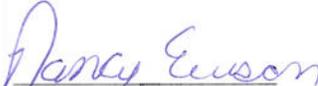
A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Special thanks to Amy Reeves for her dedication towards the completion of this report. Credit must also be given to the Board of County Commissioners for their unflinching support for maintaining the highest standards of professionalism in the management of Lewis and Clark County’s finances.

Respectfully submitted,



Paulette DeHart
Treasurer/Clerk and Recorder



Nancy Everson, CPA
Finance Officer



Rodger Nordahl
Accounting Manager

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lewis and Clark County
Montana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2008

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



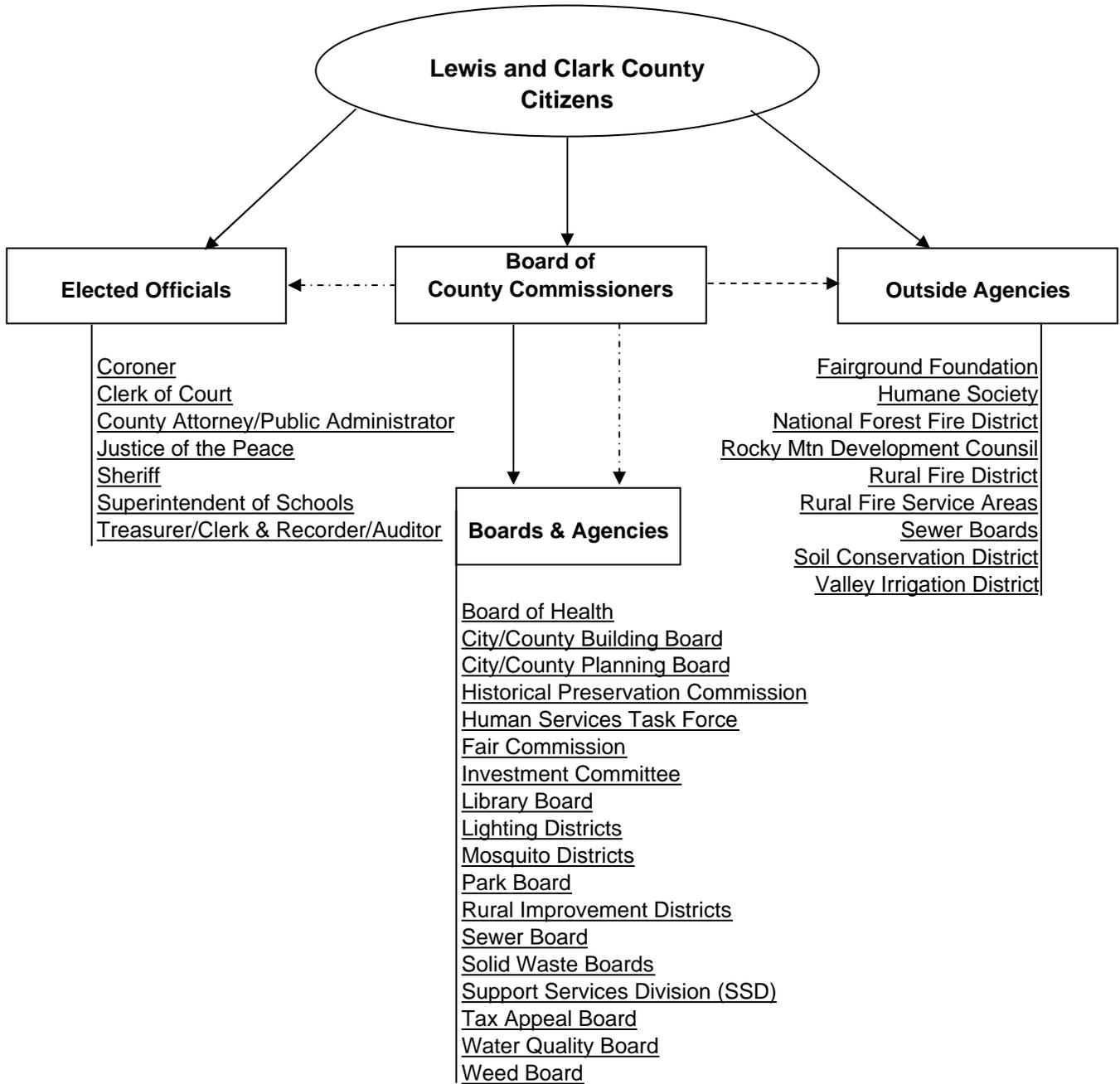
A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

Lewis and Clark County, Montana ORGANIZATIONAL CHART



- ▶ Direct Authority
- - - - -▶ Coordination
- · - · -▶ Budget Management

**LEWIS AND CLARK COUNTY
HELENA, MONTANA
JUNE 30, 2009**

LIST OF PRINCIPAL OFFICIALS

BOARD OF COUNTY COMMISSIONERS

Mr. Andy Hunthausen	Chairman
Mr. Michael A. Murray	Vice-Chairman
Mr. Derek Brown	Member

COUNTY OFFICIALS

Mr. Leo Gallagher	Attorney/Public Administrator
Mrs. Nancy Sweeney	Clerk of Court
Mr. M.E. (Mickey) Nelson	Coroner
Mr. Wallace Jewell	Justice of the Peace
Mr. Leo Dutton	Sheriff
Mrs. Marsha Davis	Superintendent of Schools
Mrs. Paulette DeHart	Treasurer/Clerk and Recorder/Auditor
The Honorable Kathy Seeley	District Court Judge
The Honorable Dorothy McCarter	District Court Judge
The Honorable Jeffrey Sherlock	District Court Judge

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Lewis & Clark County, Montana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lewis & Clark County, Montana, as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lewis & Clark County, Montana's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lewis & Clark County, Montana, as of June 30, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof and the respective budgetary comparison for the general fund and public safety fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2009, on our consideration of Lewis & Clark County, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis on pages 5 through 16, and Other Postemployment Benefits (OPEB) on page 70 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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



Helena, Montana
December 3, 2009

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**LEWIS AND CLARK COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2009 and 2008**

INTRODUCTION

As management of Lewis and Clark County, Montana, we offer readers of Lewis and Clark County's basic financial statements this comparative narrative overview and analysis of the financial activities of Lewis and Clark County for the fiscal years ended June 30, 2009 and 2008. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages v-ix of this report.

FINANCIAL HIGHLIGHTS

Government-wide Highlights

- Lewis and Clark County's primary government assets exceeded its liabilities at June 30, 2009 by \$55.9 million (reported as net assets) compared with \$51.8 million at June 30, 2008. Of this amount, \$17.0 million (reported as unrestricted net assets) may be used to meet the government's general obligations to citizens and creditors.
- The total net assets increased by \$4.1 million. The current year increase is a result of the county's investment in large infrastructure projects, along with the continual saving of resources by departments for future capital purchases and improvements in excess of amounts being spent. A new road mill levy resulting in additional taxes began in fiscal year 2009 to cover associated expenses.

Fund Highlights

- As of June 30, 2009, Lewis and Clark County's governmental funds reported combined ending fund balances of \$16.1 million, compared with \$14.8 million at June 30, 2008. Of this amount \$10.9 million is available for spending at the government's discretion (reported as unreserved fund balance). The remaining \$5.2 million is restricted for specific purposes.
- At the end of the fiscal year, the unreserved fund balance for the general fund was \$1.8 million, or 24.7 percent of total general fund expenditures, as compared with \$2.0 million or 28.3 percent from the previous fiscal year-end.

Capital Asset and Long-term Debt Highlights

- Capital assets for Lewis and Clark County totaled \$48,799,229, as of June 30, 2009. The \$5.0 million increase is largely due to costs associated with the construction of the fairground's Event Center building and several public work's infrastructure projects.
- Lewis and Clark County's total debt decreased by \$101,029 (less than 1 percent) during the current fiscal year. New debt of was slightly less than payments of principal. New debt was issued for special assessments projects for wastewater and water infrastructure improvements, a revenue bond for the purchase of a landfill scraper, and contract/loan debt for the remodel project of city/county building.

- Lewis and Clark County made payments for special assessment loans, revenue bonds, and contracts/loans and of \$1,803,814 in comparison to \$847,351 in the previous fiscal year. The increase is due to several large loans and bond issues over the past two years.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Lewis and Clark County's basic financial statements. The 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. These components are described below:

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Lewis and Clark County's finances, in a manner similar to a private-sector business. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net assets and changes in them. The County's net assets - the difference between assets and liabilities - are one way to measure the financial position of the County. Over time, increases or decreases in the County's net assets are an indicator of whether the financial health is improving or deteriorating. Non-financial factors such as changes in the County's property tax base or the condition of the County roads also need to be considered in assessing the financial position of the County.

The Statement of Net Assets and the Statement of Activities distinguishes between the following activities:

- Governmental Activities - most of the County's basic services are reported here, including public safety, public works, public health and general administration. Property taxes, local option, vehicle taxes, and state and federal grants finance most of these activities.
- Business-type activities - the County charges a fee to customers to recover the cost of certain services provided. The County's landfill and transfer stations; the Cooney Home, a nursing home facility; and the operations of the fairgrounds are reported here.
- Component Units - the County includes two separate legal entities in its report - the Cooperative Health Center and the Lewis and Clark Library. Although legally separate, these component units are important because the County is financially accountable for them. Complete financial statements for the Lewis and Clark Library are available from the County's Finance Department, upon request.

The government-wide statements can be found on pages 17 and 18 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. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law and by bond covenants. Also, the Board of County Commissioners establishes funds to help control and manage money for particular purposes or to meet legal responsibilities for using certain taxes, grants and other money. For example, the County maintains separate funds for on-going federal grants in order to track specific expenditures to the grant.

The County maintains two types of funds, governmental and proprietary, which use different accounting approaches.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. These funds focus on how money flows into and out of the funds and the balances left at year-end that are available for spending. These funds use the modified accrual method of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. 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*.

Lewis and Clark County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the public safety fund, the rural special improvement district debt fund, capital development fund, and the road and bridge infrastructure project fund, which are considered to be major funds. Data from the other 49 nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the combining statements elsewhere in this report.

Proprietary funds - Lewis and Clark County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its landfill and transfer station sites, its nursing home and its fairgrounds operations. *Internal Service funds* are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its building and vehicle maintenance services, information technology services and property, liability and health insurance services. Because these services predominantly benefit governmental services rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities, but provide more detail and additional information, such as cash flows, for proprietary funds.

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 Lewis and Clark 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 31, 32, and 151-167 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33-69 of this report.

Other information - All required supplementary information precedes basic financial statements or is included in the basic financial statements and accompanying notes; therefore no other information is presented in the section for required supplementary information.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and internal service funds are presented immediately following the required supplementary information section. Combining and individual fund statements and schedules can be found on pages 80-149 of this report.

THE COUNTY AS A WHOLE

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of Lewis and Clark County, assets exceeded liabilities by \$55,863,607 at June 30, 2009.

Net Assets

	Governmental		Business-type		Total	
	Activities		Activities			
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 24,859,856	\$ 23,710,511	\$ 1,047,457	\$ 2,889,262	\$ 25,907,313	\$ 26,599,773
Capital assets	31,063,989	28,580,399	17,735,240	15,151,580	48,799,229	43,731,979
Total assets	<u>55,923,845</u>	<u>52,290,910</u>	<u>18,782,697</u>	<u>18,040,842</u>	<u>74,706,542</u>	<u>70,331,752</u>
Long-term liabilities outstanding	6,411,629	6,372,314	8,680,016	8,599,152	15,091,645	14,971,466
Other liabilities	3,175,403	2,750,311	575,887	803,025	3,751,290	3,553,336
Total liabilities	<u>9,587,032</u>	<u>9,122,625</u>	<u>9,255,903</u>	<u>9,402,177</u>	<u>18,842,935</u>	<u>18,524,802</u>
Net assets:						
Invested in capital assets, Net of related debt	26,686,331	24,103,972	10,406,653	6,773,899	37,092,984	30,877,871
Restricted	587,906	539,383	1,165,193	2,704,161	1,753,099	3,243,544
Unrestricted	19,062,576	18,524,930	(2,045,052)	(839,395)	17,017,524	17,685,535
Total net assets	<u>\$ 46,336,813</u>	<u>\$ 43,168,285</u>	<u>\$ 9,526,794</u>	<u>\$ 8,638,665</u>	<u>\$ 55,863,607</u>	<u>\$ 51,806,950</u>

The largest portion of Lewis and Clark County’s net assets, approximately 66 percent, reflects its investment in capital assets (e.g., land, building, machinery, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County’s investment in 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.

An additional portion of Lewis and Clark County’s net assets (3 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$17,017,524, may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Lewis and Clark County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities, except for the unrestricted balance in the business-type activities. This deficit is the result of restrictions for bond reserves, debt service and expense for the fairgrounds building project exceeding the revenue.

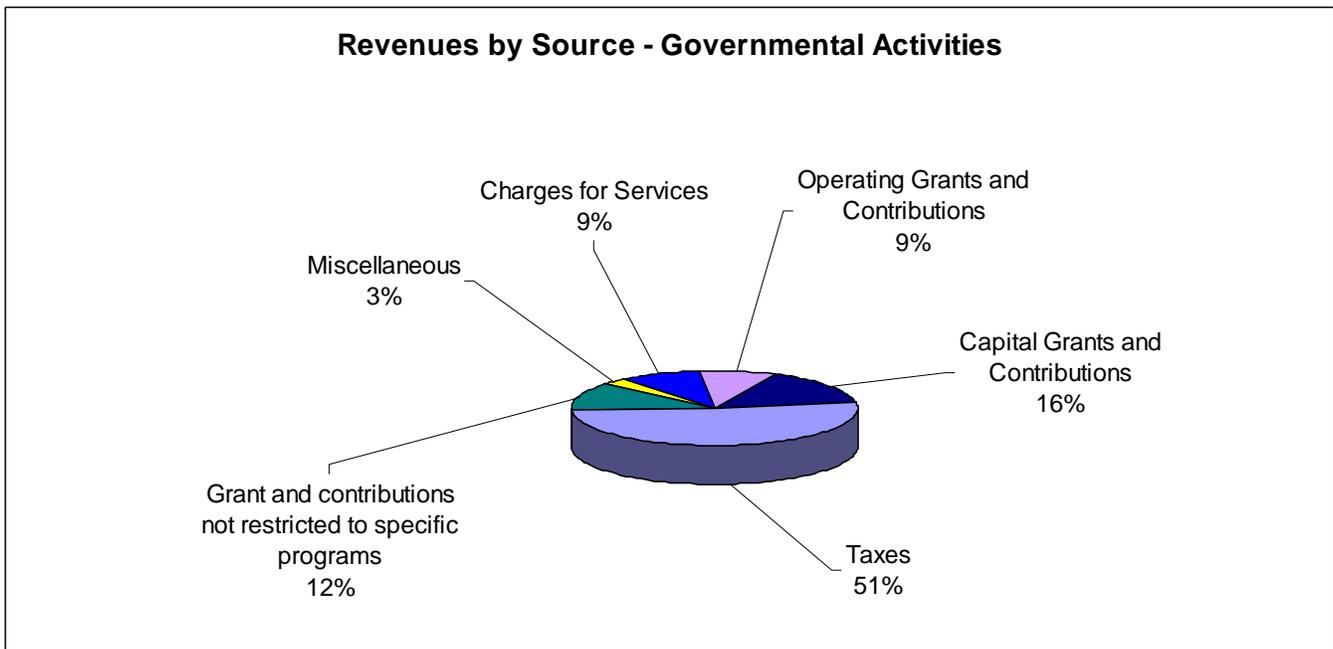
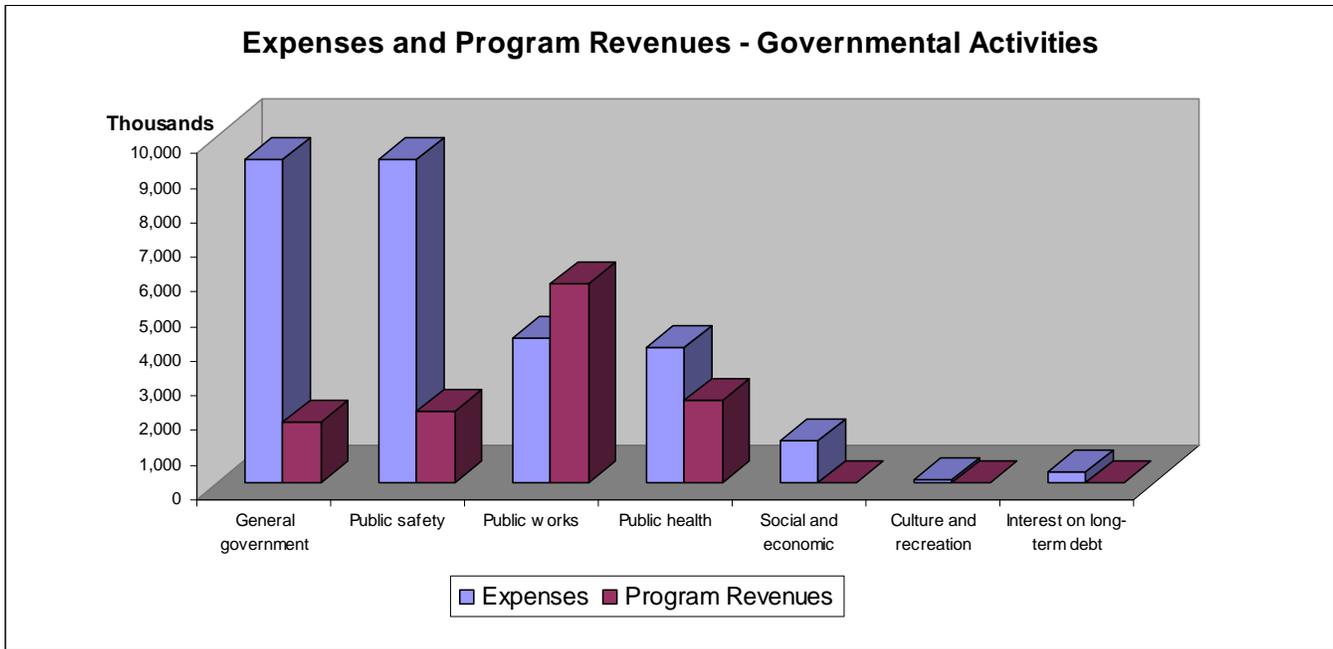
Governmental Activities - Governmental activities increased Lewis and Clark County’s net assets by \$3,168,528, thereby accounting for 78 percent of the total growth in the net assets of Lewis and Clark County. Total revenues grew by \$4.3 million or 13.8 percent, with total expenses increasing by \$1.7 million or 6.2 percent. The elements that contributed to the increase in net assets are as follows:

Changes in Net Assets

	Governmental		Business-type		Total	
	Activities		Activities			
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Fees, fines, and charges for services	\$ 3,316,072	\$ 3,196,972	\$ 8,210,198	\$ 7,726,858	\$ 11,526,270	\$ 10,923,830
Operating grants and contributions	3,124,014	2,831,683	-	-	3,124,014	2,831,683
Capital grants and contributions	5,549,270	2,629,026	-	-	5,549,270	2,629,026
Total program revenues	<u>11,989,356</u>	<u>8,657,681</u>	<u>8,210,198</u>	<u>7,726,858</u>	<u>20,199,554</u>	<u>16,384,539</u>
General revenues:						
Taxes	18,228,699	17,993,553	1,245,593	1,138,566	19,474,292	19,132,119
Grants and contributions not restricted to specific programs	4,179,137	2,896,164	-	70,452	4,179,137	2,966,616
Other	1,017,354	1,564,465	97,921	123,349	1,115,275	1,687,814
Total revenues	<u>35,414,546</u>	<u>31,111,863</u>	<u>9,553,712</u>	<u>9,059,225</u>	<u>44,968,258</u>	<u>40,171,088</u>
Expenses:						
General government	9,444,289	7,521,276	-	-	9,444,289	7,521,276
Public safety	9,343,249	8,860,173	-	-	9,343,249	8,860,173
Public works	4,187,185	4,777,231	-	-	4,187,185	4,777,231
Public health	3,916,692	3,580,229	-	-	3,916,692	3,580,229
Social and economic development	1,242,695	1,745,756	-	-	1,242,695	1,745,756
Culture and recreation	124,495	98,669	-	-	124,495	98,669
Interest on long-term debt	324,420	337,626	-	-	324,420	337,626
Solid waste	-	-	2,266,743	2,213,491	2,266,743	2,213,491
Nursing home	-	-	5,915,151	5,492,785	5,915,151	5,492,785
Fairgrounds	-	-	1,182,353	671,185	1,182,353	671,185
Total expenses	<u>28,583,025</u>	<u>26,920,960</u>	<u>9,364,247</u>	<u>8,377,461</u>	<u>37,947,272</u>	<u>35,298,421</u>
Increase in net assets before transfers	6,831,521	4,190,903	189,465	681,764	7,020,986	4,872,667
Contributions of capital assets	(2,964,329)	-	-	-	(2,964,329)	-
Transfers	(698,664)	(133,192)	698,664	133,192	-	-
Increase in net assets	<u>3,168,528</u>	<u>4,057,711</u>	<u>888,129</u>	<u>814,956</u>	<u>4,056,657</u>	<u>4,872,667</u>
Net assets, beginning	43,168,285	39,110,574	8,638,665	7,823,709	51,806,950	46,934,283
Prior period adjustment	-	-	-	-	-	-
Net assets, ending	<u>\$ 46,336,813</u>	<u>\$ 43,168,285</u>	<u>\$ 9,526,794</u>	<u>\$ 8,638,665</u>	<u>\$ 55,863,607</u>	<u>\$ 51,806,950</u>

The elements that contributed to the increase in net assets are as follows:

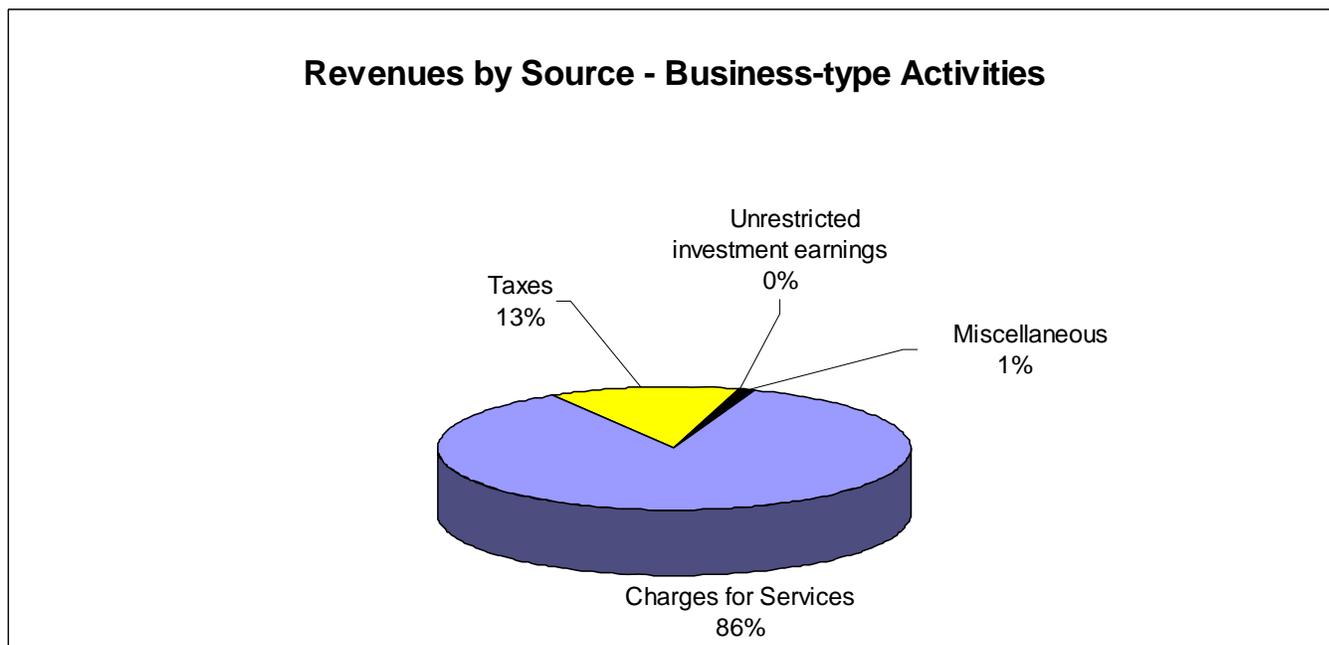
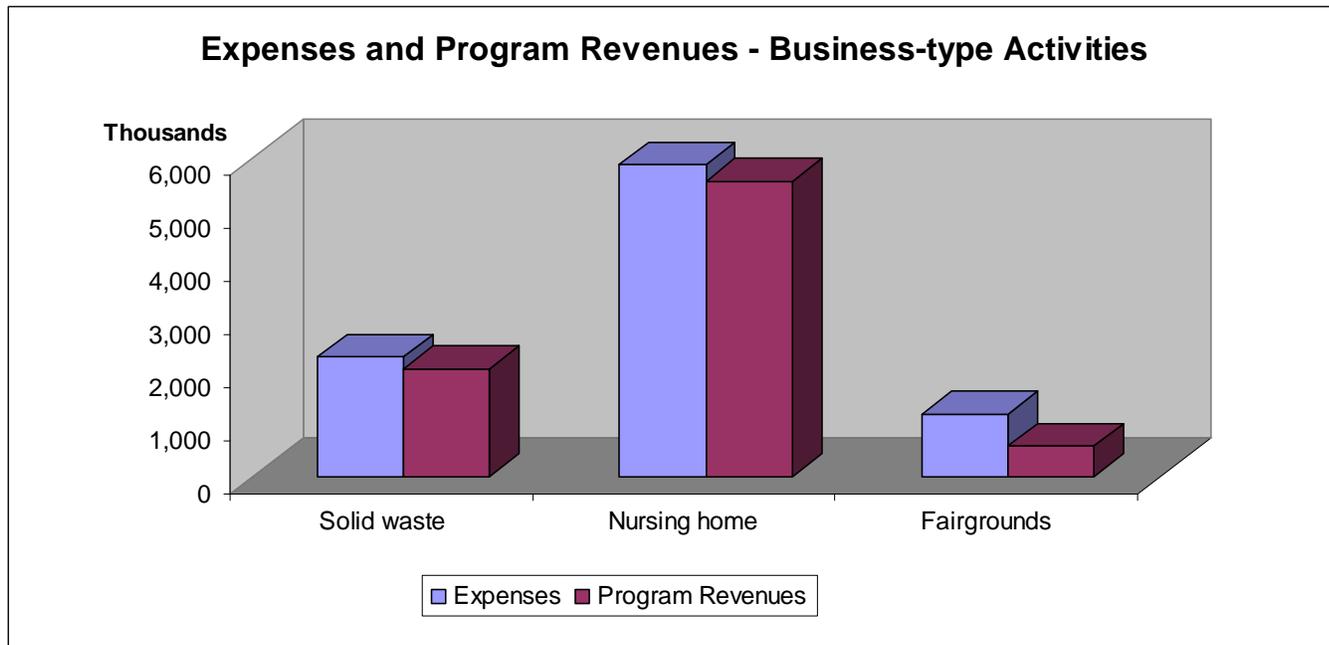
- Capital grant and contribution revenues increase of over \$2.9 million was the major factor in the current year’s revenue exceeding the previous year. The increase stems largely from the completion of the major infrastructure projects relating to wastewater removal and road and bridge projects.
- Tax revenues increased slightly by \$235,146.
- An increase of \$820,078 for Payment in Lieu of Taxes (PILT) revenue makes up the majority of the increase in the grant and contribution not restricted to specific programs.
- Two major infrastructure projects were completed and subsequently donated to the City of Helena, amounting to contributions of capital assets of \$2,964,329. The projects were to connect a small area of landowners to the city’s systems. One was for wastewater and other was to provide safe water.



Business Activities - Business-type activities increased Lewis and Clark County’s net assets by \$888,129, thereby accounting for 22 percent of the total growth in the net assets of Lewis and Clark County. The net increase this fiscal year is slightly more than the previous year. Key elements of this increase are as follows:

- The primary reason for the increase is an increase in transfers from the capital development fund of over \$700,000 to cover construction of the rodeo arena and additional bleachers, along with paving of the parking area. Tax revenue from a mill levy continued strong and resulted in \$107,027 more than the previous year.
- The Cooney Home expenses continued to outpace charges for services, resulting in a decrease in net assets of \$122,310.

- For the county landfill, the change of net assets of \$100,413 indicates that operational expenses are being adequately covered by charges.



THE COUNTY’S FUNDS

Governmental funds

As of the end of the current fiscal year, Lewis and Clark County’s governmental funds reported combined fund balances of \$16,139,679 an increase of \$1,319,114 in comparison with the prior year. Of this amount, \$5,203,468 or 32 percent, is reserved to indicate that it is not available for new spending because it has already been committed to pay debt service, for inventories, for advances to other funds, encumbrances, and to fund the endowment and perpetual care of the

Forestvale Cemetery \$411,898, \$334,083, \$2,561,420, \$1,458,497, \$233,654 and \$203,916, respectively. \$10,936,211 is available for spending at the government's discretion.

The general fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$1,844,618, while total fund balance was \$1,900,016. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 24.7 percent of total general fund expenditures, while total fund balance represents 25.5 percent of that same amount.

The fund balance of the County's general fund decreased \$177,313 during the current fiscal year. No major factors contributed to this decrease. Revenues and expenditures both saw slight increases. Investment earnings saw a fairly significant drop in yields as investment earnings were down \$233,191 over the previous fiscal year. As previously mentioned, unanticipated revenue from Payment in Lieu of Taxes (PILT) is reflected in the intergovernmental revenue greater than last year by over \$800,000, but by discretion of the commissioners, the budget was amended and the money was transferred to the capital projects fund for future capital projects.

The Public Safety Fund had a total fund balance of \$2,123,734, an increase of \$328,585 from the prior year. The increase is consistent with last year's increase as the revenues sufficiently cover expenditures.

The Rural Special Improvement District Debt Fund had a total fund balance of \$198,115, which is a slight decrease of \$52,521 from the prior year. This decrease is largely due to an increase in the payment of current principal and interest obligations.

The Capital Development Fund had a total fund balance of \$5,241,944, which was an increase of \$621,801 from the prior year. The increase shows that departments continue to contribute to their capital improvement plans (CIP) in excess of expenditures. Other notable events, that have been previously mentioned, include the additional PILT money transferred in by the general fund and the transfer out of a sizeable amount to the fairgrounds.

The Road and Bridge Infrastructure Project Fund had a total fund balance of \$211,864, which was an increase of \$170,679 from the prior year. This fund had significant increases in both revenue and expenditures as the county worked in cooperation with the federal and state governments to improve a very dangerous section of the Marysville Road that included straightening and paving.

Proprietary funds

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

Unrestricted net assets of the Cooney Home at the end of the year were \$168,059, the County landfill was (\$14,998) and (\$2,843,722) for the Fairgrounds. The County has met debt coverage ratios on all revenue bonds, except the Cooney Home. For fiscal year 2010, Cooney Home has increased room rates and converted the Alzheimer's unit into a rehabilitation unit in February 2009. Both should assist in satisfying the earnings ratio. The county's deficit in unrestricted net assets for the county landfill is the result of expenses exceeding revenues.

General Fund Budgetary Highlights

Over the course of the year, the Board of County Commissioners revised the County budget once. The revisions to the original budgets were for the federal shared revenue - payments in lieu of taxes and the transfers out. In both cases, the original budgets were increased by \$837,140 to reflect additional PILT revenue received and subsequently transferred to the capital projects fund for future use. Actual revenues for the General Fund exceeded the final budget by \$148,255. Real property taxes exceeded the original budget amount by \$116,165, with interest earnings falling short of original budgeted amounts by \$144,248.

Actual expenditures from the General Fund were \$706,479 less than budgeted. The majority of departments spent less than they were budgeted, including general governmental and public works departments that had unspent budgets of \$324,212 and \$163,606, respectively.

Capital Asset and Debt Administration

Capital assets - Lewis and Clark County's investment in capital assets (net of accumulated depreciation) for its governmental and business type activities as of June 30, 2009, was \$48,799,229. This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, and machinery and equipment. For fiscal year 2009, the County's investment in capital assets increased by \$5,067,250. The increase was in large part to the work being done by the county's public works department on infrastructure such as roads and bridges. Also, the fairground's building, arena, and parking lot construction has been part of the increase.

Major capital asset events during the fiscal year included the following:

Governmental

- The Marysville Road project by the Public Works department had fiscal year 2009 costs of \$4,747,132. The project has incurred costs of \$5,615,782 to-date and is scheduled to be completed in fiscal year 2010.
- Spent \$1,251,663 in the current year to complete the \$2,964,329 drinking water and wastewater projects by the Public Works department. These projects were contributed to the City of Helena as they were connected to their existing infrastructure systems and will be maintained by them in the future.
- Purchase of vehicles for the Sheriff's department in the amount of \$351,962.
- Purchase of equipment to transform the Sheriff department's bomb squad into a NIMS compliant team to better protect the citizens in the amount of \$289,727.
- Purchase of office equipment for various departments in the amount of \$48,755.
- Purchase of vehicles for the Public Works department in the amount of \$265,288.

Business-type

- Continued construction on the Event Center building at the fairgrounds resulted in costs amounting to \$2,322,539 in this fiscal year. The project has incurred costs of \$9,895,375 to-date and is scheduled to be completed in fiscal year 2010.

Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 4,288,185	\$ 4,288,185	\$ 374,442	\$ 374,442	\$ 4,662,627	\$ 4,662,627
Buildings	7,778,230	8,189,630	2,733,057	2,891,874	10,511,287	11,081,504
Improvements other than buildings	884,400	1,023,717	3,417,758	3,504,032	4,302,158	4,527,749
Machinery and equipment	4,335,285	4,012,423	1,314,608	778,934	5,649,893	4,791,357
Infrastructure	8,038,386	6,533,673	-	-	8,038,386	6,533,673
Construction in progress	5,739,503	4,532,771	9,895,375	7,602,298	15,634,878	12,135,069
Total assets	<u>\$ 31,063,989</u>	<u>\$ 28,580,399</u>	<u>\$ 17,735,240</u>	<u>\$ 15,151,580</u>	<u>\$ 48,799,229</u>	<u>\$ 43,731,979</u>

Long-term debt - As of June 30, 2009, the County had total debt outstanding of \$11,706,245. Of this amount, \$1,999,124 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment and \$7,736,395 represents bonds secured solely by specified revenue sources (i.e., revenue bonds). The remaining \$2,213,606 comprises contract/loan debt backed by the full faith and credit of the government.

General Obligation and Revenue Bonds

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessment debt with governmental commitment	1,999,124	1,835,555	-	-	1,999,124	1,835,555
Revenue bonds	485,000	525,000	7,251,395	7,233,113	7,736,395	7,758,113
Contracts/loans	1,893,534	2,115,872	77,192	97,734	1,970,726	2,213,606
Total	<u>\$ 4,377,658</u>	<u>\$ 4,476,427</u>	<u>\$ 7,328,587</u>	<u>\$ 7,330,847</u>	<u>\$ 11,706,245</u>	<u>\$ 11,807,274</u>

Lewis and Clark County's total debt has a net decreased of \$101,029. The slight decrease is due to the County's issuing of new debt in fiscal year 2009 of \$1,703,585 that was slightly less than payments of principal, \$1,804,614. New debt was issued for special assessments (wastewater and water infrastructure improvements - \$455,366), revenue bond (purchase of landfill scraper - \$653,082), and contract/loan debt (remodel of city/county building - \$595,137). The county made payments for revenue bonds, contracts/loans and special assessment loans with governmental commitment of \$674,000, \$838,017 and \$291,797, respectively. The County has not had a recent change in its credit rating.

Additional detailed information on capital assets and debt administration can be found in notes 8, 9, 10, 11 and 12 of the basic financial statements.

Economic Factors and Next Year's Budgets and Rates

- The current unadjusted unemployment figures for Lewis and Clark County is currently 4.3 percent. This is up 1.6 percent from the one year ago and compares favorably the State of Montana at 6.4 percent and the nation at 9.5 percent.
- The most current median household income for Lewis and Clark County is \$46,647. This amount is up from previous years.
- Inflationary trends in the County compare favorable to national indices.
- Steady commercial and residential development in the county has provided a stable economic environment. However, the increase in demand for government services that accompanies development has exceeded the growth in revenues.

All of these factors were considered in preparing Lewis and Clark County's budget for the 2010 fiscal year.

In June 2004, the voters approved a mill levy ballot of approximately \$703,644 or 8.18 mills for a period of ten years. Its primary purpose is to assist in financing the construction of a major event center and other projects at the Lewis and Clark County Fairgrounds. Approximately, \$5,727,000 was for the event center and the projects, with approximately \$250,000 or 2.91 mills for ongoing operations and maintenance, along with asset replacement. To assist in completion of the construction of the event center, which will be in excess of \$9 million, the county issued a revenue bond for \$3,535,000 in August 2007 and will internally finance the remainder.

Several new large grants have been awarded to the county for fiscal year 2010. The first is a federal grant for \$359,300 for the Montana Law Enforcement Academy Wastewater system. The other is a state TSEP grant for bridge projects amounting to \$456,628.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions concerning this report or need additional financial information, contact the Finance Department at Lewis and Clark County.

BASIC FINANCIAL STATEMENTS

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF NET ASSETS
June 30, 2009

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY	COOPERATIVE HEALTH CENTER
ASSETS					
Cash and cash equivalents	\$ 13,808,732	\$ 1,322,891	\$ 15,131,623	\$ 1,969,109	\$ 471,001
Investments	3,584,973	345,833	3,930,806	478,335	123,129
Taxes/assessment receivables (net of allowance for uncollectables)	2,484,413	89,262	2,573,675	162,610	-
Accounts/contracts (net of allowance for uncollectibles)	454,982	844,945	1,299,927	59	288,413
Due from other governments	1,220,504	-	1,220,504	-	28,726
Inventories	355,943	32,644	388,587	-	32,770
Prepaid expenses/deposits	-	5,091	5,091	-	-
Deferred charges - Revenue Bond Issuance Costs	-	28,133	28,133	-	-
Restricted assets - noncurrent	406,255	922,712	1,328,967	-	-
Internal balances	2,544,054	(2,544,054)	-	-	-
Capital assets					
Land and construction in progress	10,027,688	10,269,817	20,297,505	52,345	-
Buildings, improvements, vehicles and equipment(net)	12,997,915	7,465,423	20,463,338	1,478,365	-
Infrastructure (net)	8,038,386	-	8,038,386	-	-
Total assets	55,923,845	18,782,697	74,706,542	4,140,823	944,039
Liabilities:					
Accounts payable	872,406	519,927	1,392,333	15,586	73,139
Intergovernmental payable	493	-	493	-	-
Unearned revenues	2,254,762	55,960	2,310,722	-	-
Accrued interest	47,742	-	47,742	-	-
Long-term liabilities					
Portion due or payable within one year:					
Special assessment debt with government commitment	183,962	-	183,962	-	-
Contracts/loans payable	408,519	21,195	429,714	-	-
Revenue bonds payable	45,000	765,254	810,254	-	-
Landfill postclosure costs payable	-	20,000	20,000	-	-
Claims payable	181,297	-	181,297	-	-
Compensated absences payable	178,252	22,458	200,710	10,539	13,918
Portion due or payable in more than one year:					
Special assessment debt with government commitment	1,815,162	-	1,815,162	-	-
Contracts/loans payable	1,485,015	55,997	1,541,012	-	-
Revenue bonds payable	440,000	6,486,141	6,926,141	-	-
Landfill postclosure costs payable	-	1,080,256	1,080,256	-	-
Compensated absences payable	1,604,272	202,122	1,806,394	94,850	125,259
OPEB implicit rate subsidy	70,150	26,593	96,743	-	8,842
Total liabilities	9,587,032	9,255,903	18,842,935	120,975	221,158
NET ASSETS					
Investment in capital assets, net of related debt	26,686,331	10,406,653	37,092,984	1,530,710	-
Restricted for:					
Bond reserves	69,951	421,744	491,695	-	-
Debt service	-	500,968	500,968	-	-
Perpetual care - nonexpendable	203,916	-	203,916	-	-
Other purposes	314,039	242,481	556,520	4,323	-
Unrestricted	19,062,576	(2,045,052)	17,017,524	2,484,815	722,881
Total net assets	\$ 46,336,813	\$ 9,526,794	\$ 55,863,607	\$ 4,019,848	\$ 722,881

The accompanying notes are an integral part of these financial statements.

LEWIS AND CLARK COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2009

	GENERAL	PUBLIC SAFETY	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL DEVELOPMENT	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS							
Cash and cash equivalents	\$ 2,270,819	\$ 1,902,124	\$ 215,817	\$ 2,171,564	\$ -	\$ 4,492,368	\$ 11,052,692
Investments	593,644	497,259	56,420	567,698	-	1,174,411	2,889,432
Receivables:							
Taxes/assessments	260,906	411,529	1,501,224	-	-	310,754	2,484,413
Accounts/contracts	123,617	29,652	-	19,703	-	105,181	278,153
Due from other funds	738,236	-	-	-	-	-	738,236
Due from other governments	10,262	52,543	-	-	767,083	390,616	1,220,504
Inventories	45,398	-	-	-	-	288,685	334,083
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	25,496	25,496
Investments	-	-	-	-	-	406,255	406,255
Advances to other funds	-	-	-	2,483,334	-	78,086	2,561,420
Total assets	\$ 4,042,882	\$ 2,893,107	\$ 1,773,461	\$ 5,242,299	\$ 767,083	\$ 7,271,852	\$ 21,990,684
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 168,751	\$ 202,250	\$ -	\$ 355	\$ 83,657	\$ 294,652	\$ 749,665
Intergovernmental payable	493	-	-	-	-	-	493
Due to other funds	-	-	-	-	471,562	205,954	677,516
Deferred revenues	1,973,622	567,123	1,497,260	-	-	307,240	4,345,245
Advances from other funds	-	-	78,086	-	-	-	78,086
Total liabilities	2,142,866	769,373	1,575,346	355	555,219	807,846	5,851,005
Fund balance:							
Reserved for:							
Debt service	-	-	198,115	-	-	213,783	411,898
Inventories	45,398	-	-	-	-	288,685	334,083
Advance to other funds	-	-	-	2,483,334	-	78,086	2,561,420
Encumbrances	10,000	12,067	-	198,880	957,373	280,177	1,458,497
Endowment fund	-	-	-	-	-	233,654	233,654
Perpetual care	-	-	-	-	-	203,916	203,916
Unreserved							
General fund	1,844,618	-	-	-	-	-	1,844,618
Special revenue fund	-	2,111,667	-	-	-	5,168,383	7,280,050
Capital projects fund	-	-	-	2,559,730	(745,509)	(2,678)	1,811,543
Total fund balance	1,900,016	2,123,734	198,115	5,241,944	211,864	6,464,006	16,139,679
Total liabilities and fund balance	\$ 4,042,882	\$ 2,893,107	\$ 1,773,461	\$ 5,242,299	\$ 767,083	\$ 7,271,852	\$ 21,990,684

The accompanying notes are an integral part of these financial statements.

LEWIS AND CLARK COUNTY, MONTANA
 BALANCE SHEET (Continued)
 GOVERNMENTAL FUNDS
 June 30, 2009

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS

Total fund balance for governmental funds

\$ 16,139,679

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Land and Construction in Progress

9,771,302

Buildings, Improvements, Vehicles and Equipment(net)

11,644,227

Infrastructure (net)

8,038,386

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.

2,090,483

Internal service funds are used by management to charge the costs of certain activities, such as maintenance on county buildings and vehicles; purchase, maintenance, and supplies for copiers, gasoline, central office supplies, and information technology and services; postage; radio sites; liability insurance claims; major medical, dental, life, vision insurance and claims; and flexible benefits claims. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.

4,283,246

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Accrued interest

(47,742)

Loans/contracts payable

\$ (3,892,658)

Compensated Absences

(1,619,960)

OPEB implicit rate subsidy

(70,150)

(5,582,768)

Net Assets of Governmental Activities

\$ 46,336,813

LEWIS AND CLARK COUNTY, MONTANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2009

	GENERAL	PUBLIC SAFETY	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL DEVELOPMENT	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES							
Taxes/assessments	\$ 4,562,114	\$ 6,847,552	\$ 300,543	\$ -	\$ -	\$ 7,434,655	\$ 19,144,864
Licenses and permits	212,018	1,890	-	-	-	-	213,908
Intergovernmental	2,399,628	1,086,595	-	27,905	4,973,923	4,364,370	12,852,421
Charges for services	1,160,408	291,548	-	-	-	1,090,708	2,542,664
Fines and forfeitures	85,438	285,700	-	-	-	188,362	559,500
Miscellaneous	80,823	52,532	-	-	-	371,722	505,077
Interest earnings	165,752	27,459	3,842	143,927	-	82,096	423,076
Total revenues	8,666,181	8,593,276	304,385	171,832	4,973,923	13,531,913	36,241,510
EXPENDITURES							
Current:							
General government	5,306,076	-	-	-	-	2,464,194	7,770,270
Public safety	256,236	7,440,229	-	-	-	733,455	8,429,920
Public works	1,064,445	-	-	-	-	3,157,888	4,222,333
Public health	150,121	-	-	-	-	3,726,050	3,876,171
Social and economic	519,388	-	-	-	-	721,231	1,240,619
Culture and recreation	-	-	-	-	-	40,033	40,033
Debt service	157,692	201,341	315,021	-	-	729,563	1,403,617
Capital outlay	-	280,770	-	966,910	5,407,078	1,530,994	8,185,752
Total expenditures	7,453,958	7,922,340	315,021	966,910	5,407,078	13,103,408	35,168,715
Excess (deficiency) of revenue over (under) expenditures	1,212,223	670,936	(10,636)	(795,078)	(433,155)	428,505	1,072,795
OTHER FINANCING SOURCES (USES)							
Transfers in	200,744	198,479	37,425	2,086,410	603,834	1,449,571	4,576,463
Transfers out	(1,590,280)	(547,364)	(79,310)	(703,534)	-	(2,500,830)	(5,421,318)
Loans	-	-	-	-	-	1,050,503	1,050,503
Proceeds from sale of capital assets	-	6,534	-	34,003	-	134	40,671
Total other financing sources and uses	(1,389,536)	(342,351)	(41,885)	1,416,879	603,834	(622)	246,319
Net change in fund balances	(177,313)	328,585	(52,521)	621,801	170,679	427,883	1,319,114
Fund balance, July 1	2,077,329	1,795,149	250,636	4,620,143	41,185	6,036,123	14,820,565
Fund balance, June 30	\$ 1,900,016	\$ 2,123,734	\$ 198,115	\$ 5,241,944	\$ 211,864	\$ 6,464,006	\$ 16,139,679

The accompanying notes are an integral part of these financial statements.

LEWIS AND CLARK COUNTY, MONTANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)
 GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2009

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Net Change in fund balances -- total governmental funds		\$ 1,319,114
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expenses.		
Capital assets purchases capitalized	\$ 6,662,479	
Construction in Progress increase/(decrease)	1,163,188	
Retirement, Trade In, Donation, etc of Capital assets	(3,125,510)	
Depreciation expense	(2,150,588)	
	<u>2,549,569</u>	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Long-term receivables	(916,165)	
Proceeds from long-term debt provides current financial resources to the governmental funds and the repayment of principal consumes the current financial resources of the governmental funds, thus contributing to the change in fund balance. In the statement of net assets, however, issuing debt and repaying principal, increases and decreases, respectively, long-term liabilities and does not affect the statement of activities.		
Proceeds of long-term debt	\$ (1,050,503)	
Principal payments are:		
Contract/loans payable	<u>1,097,689</u>	
		47,186
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.		
Compensated absences	\$ (111,907)	
OPFB implicit rate subsidy	(70,150)	
Accrued interest	10,411	
		<u>(171,646)</u>
Internal service funds are used by management to charge the costs of certain activities, such as maintenance on county buildings and vehicles; purchase, maintenance, and supplies for copiers, gasoline, central office supplies, and information technology and services; postage; radio sites; liability insurance claims; major medical, dental, life, vision insurance and claims; and flexible benefits claims. The net revenues/(losses) of the internal service funds are included in governmental activities in the statement of activities.		
Change in net assets of governmental activities		<u>340,470</u>
		<u>\$ 3,168,528</u>

LEWIS AND CLARK COUNTY, MONTANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
 GENERAL AND MAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 1 of 4)

	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
REVENUES				
Taxes/Assessments				
Real property	\$ 3,661,350	\$ 3,661,350	\$ 3,777,515	\$ 116,165
Local option tax	195,000	195,000	197,385	2,385
Entitlements	555,487	555,487	580,448	24,961
Total Taxes/Assessments	4,411,837	4,411,837	4,555,348	143,511
Licenses and Permits				
Alcoholic beverage licenses	3,600	3,600	3,600	-
General business	160,000	160,000	180,782	20,782
Other licenses & permits	7,750	7,750	27,312	19,562
Total Licenses and Permits	171,350	171,350	211,694	40,344
Intergovernmental				
Federal grants:				
Other federal grants	38,000	38,000	65,186	27,186
Federal shared revenue:				
Taylor grazing	1,500	1,500	1,617	117
Payments in lieu	950,000	1,787,140	1,779,223	(7,917)
State grants:				
Treasure State Endowment Program	-	-	15,000	15,000
Other state grants	9,500	9,500	9,286	(214)
State shared revenues:				
Personal property reimbursement	504,004	504,004	506,834	2,830
Gambling revenues	24,750	24,750	20,554	(4,196)
Total Intergovernmental	1,527,754	2,364,894	2,397,700	32,806
Charges for Services				
General government:				
Administrative fees	557,484	557,484	559,175	1,691
Attorney fees	55,900	55,900	57,749	1,849
Property tax	10,625	10,625	5,100	(5,525)
Election services	4,200	4,200	1,115	(3,085)
Clerk and Recorder	451,500	451,500	463,972	12,472
Treasurer's fees	1,500	1,500	1,504	4
Weed	44,500	44,500	36,104	(8,396)
Other charges for services	5,000	5,000	26,846	21,846
Public safety:				
Animal control	10,500	10,500	17,446	6,946
Total Charges for Services	1,141,209	1,141,209	1,169,011	27,802
Fines and Forfeitures				
Court fines:				
Fines and forfeitures	10,500	10,500	12,925	2,425
Surcharge	84,000	84,000	79,813	(4,187)
Total Fines and Forfeitures	94,500	94,500	92,738	(1,762)
Miscellaneous Revenues	16,000	16,000	65,802	49,802
Interest Earnings	310,000	310,000	165,752	(144,248)
Total revenues	\$ 7,672,650	\$ 8,509,790	\$ 8,658,045	\$ 148,255

The accompanying notes are an integral part of these financial statements.

LEWIS AND CLARK COUNTY, MONTANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
 GENERAL AND MAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 2 of 4)

EXPENDITURES	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
General Government				
Legislative services				
Personal services	\$ 302,729	\$ 302,729	\$ 263,001	\$ 39,728
Operations and maintenance	78,298	78,298	62,756	15,542
Judicial services				
Personal services	269,705	269,705	269,588	117
Operations and maintenance	74,171	74,171	75,887	(1,716)
Administrative services				
Personal services	331,149	331,149	322,607	8,542
Operations and maintenance	223,201	223,201	141,329	81,872
Financial services				
Personal services	971,689	971,689	945,098	26,591
Operations and maintenance	302,840	302,840	263,379	39,461
Personnel services				
Personal services	259,427	259,427	211,030	48,397
Operations and maintenance	8,750	8,750	3,493	5,257
Elections				
Personal services	201,847	201,847	206,087	(4,240)
Operations and maintenance	233,155	233,155	311,890	(78,735)
Records administration				
Personal services	135,996	135,996	134,584	1,412
Operations and maintenance	103,041	103,041	91,314	11,727
Legal services				
Personal services	1,036,593	1,036,593	1,023,454	13,139
Operations and maintenance	235,498	235,498	210,917	24,581
Public school administration				
Personal services	85,055	85,055	84,099	956
Operations and maintenance	14,243	14,243	13,761	482
Other general government				
Operations and maintenance	731,730	731,730	640,631	91,099
Total General Government	5,599,117	5,599,117	5,274,905	324,212
Public Safety				
Coroner services				
Personal services	139,290	139,290	113,421	25,869
Operations and maintenance	85,938	85,938	57,275	28,663
Civil defense				
Personal services	70,897	70,897	69,296	1,601
Operations and maintenance	20,268	20,268	15,863	4,405
Total Public Safety	316,393	316,393	255,855	60,538
Public Works				
Road and street services				
Personal services	321,582	321,582	327,900	(6,318)
Operations and maintenance	72,095	72,095	45,022	27,073
Bridge				
Personal services	282,478	282,478	290,670	(8,192)
Operations and maintenance	224,925	224,925	170,043	54,882
Facilities administration				
Operations and maintenance	40,176	40,176	25,391	14,785
Weed				
Personal services	127,886	127,886	104,978	22,908
Operations and maintenance	141,686	141,686	83,218	58,468
Total Public Works	1,210,828	1,210,828	1,047,222	163,606

The accompanying notes are an integral part of these financial statements.

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
GENERAL AND MAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 3 of 4)

	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
Public Health				
Animal control services				
Personal services	\$ 76,526	\$ 76,526	\$ 70,737	\$ 5,789
Operations and maintenance	77,445	77,445	79,687	(2,242)
Total Public Health	153,971	153,971	150,424	3,547
Social and Economic				
Aging services				
Operations and maintenance	174,131	174,131	174,124	7
Welfare services				
Operations and maintenance	352,735	352,735	346,434	6,301
Total Social and Economic	526,866	526,866	520,558	6,308
Debt Service	157,705	157,705	157,692	13
Total expenditures	7,964,880	7,964,880	7,406,656	558,224
Excess (deficiency) of revenue over (under) expenditures	(292,230)	544,910	1,251,389	706,479
OTHER FINANCING SOURCES (USES)				
Transfers in	149,000	149,000	200,744	51,744
Transfers out	(814,876)	(1,652,016)	(1,590,280)	61,736
Total other financing sources and uses	(665,876)	(1,503,016)	(1,389,536)	113,480
Net change in fund balances	\$ (958,106)	\$ (958,106)	(138,147)	\$ 819,959
Fund balance, July 1			1,982,535	
Fund balance, June 30			\$ 1,844,388	

The accompanying notes are an integral part of these financial statements.

LEWIS AND CLARK COUNTY, MONTANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
 GENERAL AND MAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 4 of 4)

	PUBLIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes/assessments	\$ 6,826,647	\$ 6,826,647	\$ 6,835,381	\$ 8,734
Licenses and permits	850	850	1,890	1,040
Intergovernmental	736,147	1,065,178	1,096,563	31,385
Charges for services	239,936	243,972	271,641	27,669
Fines and forfeitures	292,162	292,162	315,521	23,359
Miscellaneous	29,700	39,280	46,424	7,144
Interest earnings	200	200	27,459	27,259
Total revenues	8,125,642	8,468,289	8,594,879	126,590
EXPENDITURES				
Current:				
Public safety				
Personal services	4,956,854	4,956,854	4,724,848	232,006
Operations and maintenance	2,763,560	2,817,241	2,650,400	166,841
Debt service	201,342	201,342	201,341	1
Capital outlay	31,677	320,643	280,770	39,873
Total expenditures	7,953,433	8,296,080	7,857,359	438,721
Excess (deficiency) of revenue over (under) expenditures	172,209	172,209	737,520	565,311
OTHER FINANCING SOURCES (USES)				
Transfers in	145,126	145,126	216,239	71,113
Transfers out	(674,864)	(674,864)	(547,364)	127,500
Proceeds from sale of capital assets	16,000	16,000	6,534	(9,466)
Total other financing sources and uses	(513,738)	(513,738)	(324,591)	189,147
Net change in fund balances	\$ (341,529)	\$ (341,529)	412,929	\$ 754,458
Fund balance, July 1			1,663,954	
Fund balance, June 30			\$ 2,076,883	

The accompanying notes are an integral part of these financial statements.

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LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
June 30, 2009

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS	TOTAL	
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 3,268	\$ 558,036	\$ -	\$ 761,587	\$ 1,322,891	\$ 2,660,593
Investments	854	145,883	-	199,096	345,833	695,541
Receivables:						
Taxes/assessments	-	-	89,262	-	89,262	-
Accounts/contracts	586,658	105,698	-	152,589	844,945	176,829
Inventories	32,644	-	-	-	32,644	21,860
Prepaid charges	5,091	-	-	-	5,091	-
Total current assets	<u>628,515</u>	<u>809,617</u>	<u>89,262</u>	<u>1,113,272</u>	<u>2,640,666</u>	<u>3,554,823</u>
Noncurrent assets:						
Restricted assets:						
Cash and cash equivalents	137,515	367,144	255,325	-	759,984	69,951
Investments	-	95,980	66,748	-	162,728	-
Deferred charges - Revenue bond issuance costs	28,133	-	-	-	28,133	-
Capital Assets:						
Land and Construction in Progress	130,794	180,054	9,895,375	63,594	10,269,817	256,386
Buildings, improvements, vehicles and equipment(net)	2,430,786	4,380,706	596,645	57,286	7,465,423	1,353,688
Total noncurrent assets	<u>2,727,228</u>	<u>5,023,884</u>	<u>10,814,093</u>	<u>120,880</u>	<u>18,686,085</u>	<u>1,680,025</u>
Total assets	<u>3,355,743</u>	<u>5,833,501</u>	<u>10,903,355</u>	<u>1,234,152</u>	<u>21,326,751</u>	<u>5,234,848</u>
Liabilities:						
Current liabilities:						
Accounts payable	253,397	15,749	112,909	137,872	519,927	122,741
Contracts/loans payable - current	-	-	21,195	-	21,195	-
Due to other funds	-	-	60,720	-	60,720	-
Unearned revenues	55,960	-	-	-	55,960	-
Revenue bonds payable	90,000	166,326	508,928	-	765,254	45,000
Landfill postclosure costs payable - current	-	-	-	20,000	20,000	-
Claims payable	-	-	-	-	-	181,297
Advances from other funds	-	-	2,483,334	-	2,483,334	-
Compensated absences payable	15,610	2,693	3,396	759	22,458	16,256
Total current liabilities	<u>414,967</u>	<u>184,768</u>	<u>3,190,482</u>	<u>158,631</u>	<u>3,948,848</u>	<u>365,294</u>
Noncurrent liabilities:						
Contracts/loans payable	-	-	55,997	-	55,997	-
Revenue bonds payable	885,000	3,005,869	2,595,272	-	6,486,141	440,000
Landfill postclosure costs payable	-	780,256	-	300,000	1,080,256	-
Compensated absences payable	140,487	24,236	30,567	6,832	202,122	146,308
OPEB implicit rate subsidy	23,135	1,681	1,777	-	26,593	-
Total noncurrent liabilities	<u>1,048,622</u>	<u>3,812,042</u>	<u>2,683,613</u>	<u>306,832</u>	<u>7,851,109</u>	<u>586,308</u>
Total liabilities	<u>1,463,589</u>	<u>3,996,810</u>	<u>5,874,095</u>	<u>465,463</u>	<u>11,799,957</u>	<u>951,602</u>
NET ASSETS						
Investment in capital assets, net of related debt	1,586,580	1,388,565	7,310,628	120,880	10,406,653	1,125,074
Restricted for bond reserve	137,515	284,229	-	-	421,744	69,951
Restricted for debt service	-	178,895	322,073	-	500,968	-
Restricted for other purposes	-	-	240,281	2,200	242,481	80,385
Unrestricted	168,059	(14,998)	(2,843,722)	645,609	(2,045,052)	3,007,836
Total net assets	<u>\$ 1,892,154</u>	<u>\$ 1,836,691</u>	<u>\$ 5,029,260</u>	<u>\$ 768,689</u>	<u>\$ 9,526,794</u>	<u>\$ 4,283,246</u>

The accompanying notes are an integral part of these financial statements.

**LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2009**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				TOTAL	GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS		
OPERATING REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,880
Charges for services	5,281,749	1,025,016	584,476	1,018,219	7,909,460	9,300,629
Miscellaneous	300,738	-	-	-	300,738	11,881
Total Operating Revenues	5,582,487	1,025,016	584,476	1,018,219	8,210,198	9,343,390
OPERATING EXPENSES						
Personal services	3,835,693	296,775	347,818	81,500	4,561,786	1,841,527
Supplies	974,413	266,948	162,359	85,061	1,488,781	1,945,207
Purchased services	898,091	107,664	301,079	1,082,080	2,388,914	5,225,971
Depreciation	150,904	239,201	61,619	5,763	457,487	156,033
Total Operating Expenses	5,859,101	910,588	872,875	1,254,404	8,896,968	9,168,738
Operating income (loss)	(276,614)	114,428	(288,399)	(236,185)	(686,770)	174,652
NONOPERATING REVENUES (EXPENSES)						
Interest income	-	17,347	9,077	16,457	42,881	44,720
Interest expense	(56,050)	(101,751)	(309,478)	-	(467,279)	(28,903)
Amortization of revenue bond issuance costs	(3,127)	-	-	-	(3,127)	-
Taxes pledged to secure revenue bonds	-	-	1,245,593	-	1,245,593	-
Proceeds from sale of capital assets	-	58,167	-	-	58,167	3,810
Total Nonoperating Revenues (Expenses)	(59,177)	(26,237)	945,192	16,457	876,235	19,627
Income (loss) before transfers	(335,791)	88,191	656,793	(219,728)	189,465	194,279
Transfers in	219,833	12,222	768,140	2,864	1,003,059	155,891
Transfers out	(6,352)	-	(289,073)	(8,970)	(304,395)	(9,700)
Change in net assets	(122,310)	100,413	1,135,860	(225,834)	888,129	340,470
Total net assets, beginning	2,014,464	1,736,278	3,893,400	994,523	8,638,665	3,942,776
Total net assets, ending	\$ 1,892,154	\$ 1,836,691	\$ 5,029,260	\$ 768,689	\$ 9,526,794	\$ 4,283,246

The accompanying notes are an integral part of these financial statements.

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2009

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				TOTAL	GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS		
Cash flows from operating activities:						
Cash received from customers	\$ 5,100,222	\$ 1,038,062	\$ 584,475	\$ 1,185,098	\$ 7,907,857	\$ 9,344,861
Cash payments for goods and services	(1,824,129)	(368,643)	(431,203)	(1,156,489)	(3,780,464)	(7,213,850)
Cash payments for employees	(3,796,280)	(284,594)	(332,360)	(81,025)	(4,494,259)	(1,852,951)
Cash received from other operating revenues	300,738	-	-	-	300,738	11,881
Cash payments for landfill closure and post closure	-	57,992	-	(20,000)	37,992	-
Cash received from grant revenue	-	-	-	-	-	30,880
Net cash provided by (used by) operating activities	(219,449)	442,817	(179,088)	(72,416)	(28,136)	320,821
Cash flows from noncapital financing activities:						
Proceeds from taxes	-	-	1,300,790	-	1,300,790	-
Transfers from other Funds	219,833	12,222	768,140	2,864	1,003,059	155,891
Transfers to other Funds	(6,352)	-	(289,073)	(8,970)	(304,395)	(9,700)
Proceeds from interfund loans	-	-	2,015,195	-	2,015,195	(2,349)
Repayment of interfund loans	-	-	(549,235)	-	(549,235)	-
Net cash provided by (used by) noncapital financing activities	213,481	12,222	3,245,817	(6,106)	3,465,414	143,842
Cash flows from capital and related financing activities:						
Payments for capital acquisitions	(44,128)	(682,984)	(2,643,352)	-	(3,370,464)	(50,168)
Proceeds from sale of capital assets	-	76,300	-	-	76,300	3,810
Proceeds from issuing bonds	-	649,900	-	-	649,900	-
Principal repayment - bonds/loans	(85,000)	(119,000)	(451,343)	-	(655,343)	(51,581)
Interest paid	(56,049)	(98,569)	(309,478)	-	(464,096)	(28,903)
Net cash provided by (used by) capital and related financing activities	(185,177)	(174,353)	(3,404,173)	-	(3,763,703)	(126,842)
Cash flows from investing activities:						
Receipts of interest and dividends	-	17,347	9,077	16,457	42,881	44,719
Payments for investments	22,684	(136,019)	12,474	(74,529)	(175,390)	(333,411)
Net cash provided by (used by) investing activities	22,684	(118,672)	21,551	(58,072)	(132,509)	(288,692)
Net increase (decrease) in cash and cash equivalents	(168,461)	162,014	(315,893)	(136,594)	(458,934)	49,129
Cash and cash equivalents, July 1	309,244	763,166	571,218	898,181	2,541,809	2,681,415
Cash and cash equivalents, June 30	\$ 140,783	\$ 925,180	\$ 255,325	\$ 761,587	\$ 2,082,875	\$ 2,730,544
Cash and cash equivalents, current	\$ 3,268	\$ 558,036	\$ -	\$ 761,587	\$ 1,322,891	\$ 2,660,593
Cash and cash equivalents, noncurrent - restricted	137,515	367,144	255,325	-	759,984	69,951
Total Cash and cash equivalents, June 30	\$ 140,783	\$ 925,180	\$ 255,325	\$ 761,587	\$ 2,082,875	\$ 2,730,544
Reconciliation of operating income to net cash provided by operating activity:						
Operating income (loss)	\$ (276,614)	\$ 114,428	\$ (288,399)	\$ (236,185)	\$ (686,770)	\$ 174,652
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:						
Depreciation	150,904	239,201	61,619	5,763	457,487	156,033
Change in assets and liabilities:						
(Increase) decrease taxes/accounts/other receivables	(148,681)	13,046	-	166,879	31,244	44,232
(Increase) decrease inventory	(1,796)	-	-	-	(1,796)	8,725
(Increase) decrease deferred revenue	(42,773)	-	-	-	(42,773)	-
Increase (decrease) compensated absences	(545)	8,048	10,561	475	18,539	(16,247)
Increase (decrease) accounts payable	72,393	8,421	35,354	10,652	126,820	(18,848)
Increase (decrease) claims payable	-	-	-	-	-	(27,726)
Increase (decrease) postclosure liability	-	57,992	-	(20,000)	37,992	-
Increase (decrease) in OPEB implicit rate subsidy	23,135	1,681	1,777	-	26,593	-
(Increase) decrease in prepaid items	4,528	-	-	-	4,528	-
Net cash provided by (used by) operating activities	\$ (219,449)	\$ 442,817	\$ (179,088)	\$ (72,416)	\$ (28,136)	\$ 320,821
Schedule of Noncash Transactions						
Amortization of deferred loss from bond refunding	-	(3,182)	-	-	(3,182)	-
Write off of taxes receivables	-	-	1,822	-	1,822	-
Write off of accounts receivables	26,372	-	-	1,774	28,146	-
Amortization of revenue bond issuance cost	(3,127)	-	-	-	(3,127)	-
Capital Asset Trade ins	-	-	-	-	-	(190)
Gain or loss from disposal of capital assets	-	(18,133)	-	-	(18,133)	-

The accompanying notes are an integral part of these financial statements.



**LEWIS AND CLARK COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2009**

	INVESTMENT TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash and cash equivalents	\$ 28,283,478	\$ 3,797,179
Investments	6,313,710	992,674
Receivables:		
Taxes/assessments	-	4,255,889
Land held for resale	-	7,042
Total assets	34,597,188	9,052,784
LIABILITIES		
Accounts payable	-	3,545,939
Intergovernmental payable	-	5,506,845
Total liabilities	-	9,052,784
NET ASSETS		
Held in trust for:		
External investment pool participants	30,465,002	-
Individual investment accounts	4,132,186	-
Total net assets	\$ 34,597,188	\$ -

The accompanying notes are an integral part of these financial statements.

**LEWIS AND CLARK COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2009**

	INVESTMENT TRUST FUNDS
ADDITIONS	
Contributions to pooled investments	\$ 96,727,974
Interest and investment income	577,990
Total additions	97,305,964
DEDUCTIONS	
Distribution from pooled investments	96,325,381
Administrative expenses	15,660
Total deductions	96,341,041
Change in net assets held in trust for: Pool participants	964,923
Net assets held in trust, beginning of year	33,632,265
Net assets held in trust, end of year	\$ 34,597,188

The accompanying notes are an integral part of these financial statements.



NOTES TO THE BASIC FINANCIAL STATEMENTS

LEWIS AND CLARK COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Lewis and Clark have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

Lewis and Clark County is a political subdivision of the State of Montana. The County seat is Helena, which also serves as the state capitol. The population of the County is predominantly urban with the majority of the residents within a twenty-mile radius of Helena.

The county government includes a three (3) member commission, members elected at large and serving three staggered six (6) year terms. Ten (10) additional elected officials serve four (4) year terms.

For financial reporting purposes, the County has included all funds that are controlled by or are dependent on the County's executive and legislative branches. This statement defines the financial reporting entity as the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the County to impose its will on the organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County.

As required by generally accepted accounting principles, these financial statements present Lewis and Clark County (the primary government) and its component units. The component units are included in the County's reporting entity because of the significance of their operational or financial relationship with the County, as described above.

Discretely Presented Component Units

Lewis and Clark Library – The Lewis and Clark Library was formed in 1974 by an Interlocal Library Contract executed by Lewis and Clark County and the City of Helena. Lewis and Clark County and the City of Helena each appoint two members to the Library Board of Trustees while the fifth member is jointly appointed by the City and County Commissions. The library is funded through tax levies collected by Lewis and Clark County.

Although the Library Board of Trustees has the legal authority to establish an annual budget and issue debt, it does not have the authority to levy taxes. The financial statements of the Library are presented in a separate column to emphasize that it is legally separate from the County. It is presented as a governmental fund type.

Audited financial statements of the Lewis and Clark Library are available from the Administrative Office, 120 South Last Chance Gulch, Helena, Montana 59601.

Cooperative Health Center – The Cooperative Health Center (CHC) is a nonprofit corporation organized for the purpose of providing health services to the medically under served in the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The organization’s board includes representatives of local health care providers and consumers and is not controlled by the County. However, under terms of an agreement between the CHC and the County, the CHC follows fiscal and personnel policies established by the County. Due to this close operational and financial relationship, CHC could impose specific financial burdens on the County. The CHC does not separately present financial information for the entity and therefore it is presented on as a governmental fund type within these statements and notes.

Related Organizations

Helena Airport Authority – The Helena Airport Authority falls into the category of “related organization” as defined by the Governmental Accounting Standards Board criteria. For this entity, the Lewis and Clark Board of County Commissioners appoint the majority of the board of directors, but cannot impose their will on the organization, nor does the County derive any benefit or burden from this organization.

Investment Pool

The County maintains an investment pool consisting of funds belonging to the County and of funds held with the County Treasurer belonging to legally separate entities, such as fire, water, sewer, irrigation and cemetery special districts and school districts. The Treasurer’s investment pool, hereafter called investment pool, is comprised of two components: (1) internal pooled deposits and investments and (2) external pooled deposits and investments. There is no regulatory oversight of the investment pool, but an investment committee is responsible for setting policy and reviewing and monitoring investments.

All school districts and other special districts within Lewis and Clark County are required by Montana State Statutes to hold all funds with the County Treasurer and have the option to participate in the county’s investment pool or to direct their own investments. These districts have elected to participate in the investment pool.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Certain indirect costs are included in the program expense reported for the individual functions and activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation, Basis of Accounting (Continued)

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category - *governmental*, *proprietary*, and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All other expenses not meeting this definition are reported as non-operating.

The County reports the following major governmental funds:

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

Public Safety Fund: This fund accounts for the receipt of all revenues and expenditures related to public safety, including law enforcement, detention, drug task force, and patrol.

Rural Special Improvement District Debt Fund: This fund is used to accumulate revenues from assessments collected on the property tax bills. It is used for periodic payments of principal and interest of special improvement districts debt.

Capital Development Fund: This fund accounts for the County's transfers from other funds and other resources for the related expenditures dedicated to the acquisition and replacement of major capital assets.

Road/Bridge Infrastructure Projects Fund: - Used to account for the receipt and transfer of funding for the expenditures associated with road/bridge infrastructure project.

The County reports the following major enterprise funds:

Cooney Home: This fund is used to account for the receipt of revenues and other resources and related expenses for the operation of the County-owned long-term care facility.

County Landfill: This fund is used to account for the receipt of user charges and other resources and related expenses for the operation, maintenance, construction of new cells and related closure and postclosure costs associated with the landfill.

Fairgrounds: This fund is used to account for the receipt of user charges and other resources and related expenses for the operation of the County fairgrounds. It is, also, used for the accumulation of tax revenues and expenditures related to the major construction project.

Additionally, the County reports the following fund types:

Permanent Funds: These funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs. As allowed by Montana Code Annotated (MCA) 37-19-82, the earnings of Forestvale Perpetual Care Fund are used for maintaining the county cemetery.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation, Basis of Accounting (Continued)

Enterprise Funds: These funds account for the operations and activities, which render services on a user charge basis to the general public. Primary services are landfills and transfer stations.

Internal Service Funds: These funds account for the financing of goods and services provided by one department or agency to other departments or agencies on a cost reimbursement basis, such as maintenance on county buildings and vehicles; gasoline; information technology and services; liability insurance claims; major medical, dental, life, vision insurance and claims; and flexible benefits claims.

Fiduciary Funds: These funds account for monies held on behalf of school districts, special districts, and other governments and agencies that use the County as a depository; property taxes collected on behalf of other governments; and surety bonds and performance deposits.

Measurement Focus, Basis of Accounting

Government-wide, Proprietary Statements, and Fiduciary Funds: The government-wide, proprietary fund and fiduciary funds financial statements are reported using the economic resources measurement focus. Agency funds have no measurement focus. The government-wide, proprietary funds and investment trust funds financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, excluding motor vehicle taxes, licenses, and interest on investments are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County finances certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

All governmental and business-type activities and enterprise funds of the County follow FASB Statements, Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, unless those pronouncements conflict with GASB pronouncements. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The County has elected not to follow subsequent private-sector guidance.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity

Deposits and Investments

Lewis and Clark County has implemented Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*. Statement No. 40 amends Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements*. Statement No. 40 revises the existing requirements regarding disclosure of custodial credit risk, as required by Statement No. 3 and establishes new requirements for disclosure regarding credit risk, concentration of credit risk, interest rate risk, and foreign currency risk.

Effective July 1, 1997, the County adopted the provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, which require governmental entities, including governmental external investment pools, to report certain investments at fair value in the balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. In accordance with GASB Statement No. 31, the County has stated certain investments at fair value, when material.

The County’s cash and cash equivalents are considered to be cash on hand and demand deposits. In addition, the investments with the State of Montana’s Short-Term Investment Pool (STIP) is deemed to be a cash equivalent since it is sufficiently liquid as to permit withdrawal of cash at any time without prior notice or penalty.

The County’s investments are considered to be U.S. Government obligations, collateralized mortgage obligations, mortgage-backed securities, repurchase agreements, certificates of deposit and mutual funds that invest only in government obligations or securities issued by agencies of the United States. The cash resources of the individual funds are combined to form a pool of cash and investments, which is managed by an investment committee. Assets held by Lewis and Clark County for external participants in the pool is shown in the Investment Trust Fund at fair value. On June 30, 2009, the percentage share of the investment pool that relates to the external investments is 53 percent.

Investments are carried at fair value. The fair value of pooled investments is determined annually and is based on current market prices. Investment income earned as a result of pooling is distributed to those funds authorized by statute using a formula based on the average daily balance of cash and investments in each fund. Changes in the fair value of investments are recognized as revenue at the end of each year.

The County also manages several individual investment trust accounts for external participants. These accounts are reported in the Individual Investment Fund. Funds in the Individual Investment Fund are invested entirely in STIP.

At June 30, 2009 the balance in the individual investment trust accounts were as follows:

Helena School District Elementary Building Reserves	\$ 1,765,468
Helena School District High School Building Reserves	2,140,906
Helena School District other investment	176,177
Helena School District fiscal agent bond account	103
Helena School District Endowment	17,385
East Helena School District	<u>32,147</u>
Total Individual Investment Accounts	<u>\$ 4,132,186</u>

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. **Assets, Liabilities and Equity** (Continued)

Individual investment accounts are held and invested separately by the County and interest earned is deposited solely in the individual accounts.

The County issues warrants in payment of its obligations. When the warrants are presented to the treasury, the County's demand account is automatically charged to pay the warrants. Cash balances in all funds except the payroll fund are reported net of outstanding warrants.

Short-term Interfund Receivables/Payables

Activity between individual funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are classified as "due from other funds" or "due to other funds" on the balance sheet.

Noncurrent portions of long-term interfund loan receivables in governmental type funds are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources, therefore, are not available for appropriation.

All property tax receivables are shown net of an allowance for uncollectible. The property tax receivable allowance is equal to 2 percent of the outstanding property taxes at fiscal year-end. At June 30, 2009, the allowance amounted to \$139,379 for the primary government and \$3,319 for component units.

Property tax levies are set on or before the second Monday in August, in connection with the budget process. Real property (and certain attached personal property) taxes are billed within ten days after the third Monday in October and are due in equal installments on November 30 and the following May 31. After those dates, they become delinquent (and a lien is placed upon the property). After three years, the County may exercise the lien and take title to the property. Special assessments are either billed in one installment due November 30 or two installments due November 30 and the following May 31. Personal property taxes (other than those billed with real estate) are generally billed no later than the second Monday in July (normally in May and June), based on the prior November's levies. Personal property taxes, other than mobile homes, are due thirty days after billing. Mobile home taxes are billed in two halves, the first due May 31 and the second due the following November 30. The tax billings are considered past due after the respective due date and are subject to a penalty (2 percent of the tax charge) and monthly interest (10 percent annually of the tax charge).

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out expenditures (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

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

Restricted Assets

Certain proceeds of enterprise fund and internal service fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net assets because their use is limited by applicable bond covenants. The "bond reserve" account is used to report resources set aside to make up potential future deficiencies in the revenue bond debt

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

service account. The “bond debt service” account is used to segregate resources accumulated for debt service payments over the next twelve months.

The “perpetual care – nonexpendable” account is used to legally restricted the principal of a program to the extent that only earnings may be used for purposes that support the County’s program.

Other purposes represent accounts that are contractually or legally restricted to a specific program.

Capital Assets

The County’s major infrastructure networks - roads and bridges – that had been put in place prior to implementation of GASB Statement No.34, were first reported retroactively in fiscal-year 2007.

The County’s works of art, exhibits, and books are not being capitalized. The County has a policy that says these items are protected and preserved.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

Purchased or constructed capital assets are recorded at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The County capitalizes all assets purchased during the year over the following threshold:

	<u>Capitalize and Depreciate</u>
Land	Capitalize only
Land Improvements	\$25,000
Building	\$50,000
Building Improvements	\$50,000
Construction in Progress	Capitalize only if total will be over: \$50,000 for Buildings; or \$25,000 for Improvements; or \$250,000 for Infrastructure
Machinery and Equipment	\$5,000
Vehicle	\$5,000
Infrastructure	\$250,000

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included in the capitalized value of the asset constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	6-50
Buildings	15-40
Building Improvements	7-30
Vehicles	5-15
Equipment	5-10
Computer Equipment	3-7

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

Compensated Absences

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Employees are allowed to accumulate and carry over a maximum to two times their annual accumulation of vacation, but no more than 90 days into the new calendar year. There is no restriction on the amount of sick leave that may be accumulated. In addition, all nonexempt employees are allowed to accumulate compensatory time at time and one-half. Union contracts set the limit of compensatory time allowed. Upon separation, employees are paid 100 percent of accumulated vacation, 25 percent of accumulated sick leave and nonexempt employees are paid 100 percent of compensatory time. The liability for compensated absences is reported in the government-wide and proprietary fund statements.

Long-term Obligations

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

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

Net Assets

Net assets represent the difference between assets and liabilities. *Net assets invested in capital assets, net of related debt*, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. *Net assets invested in capital assets, net of related debt* excludes unspent debt proceeds. Net assets are reported as *restricted* when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are used first to fund appropriation.

Grant Revenue

The County recognizes grant income on government-mandated and voluntary non-exchange transactions when all eligibility requirements have been met. Cash or other assets provided in advance are reported as advances and as deferred revenue until all eligibility requirements have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services provided/used are reported as transfers.

Transfers occurring between the County (primary government) and discretely presented component units are reported as revenue and expenses.

Comparative Data/Reclassifications

No comparative total data has been presented.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

General Budget Policies

An annual appropriated operating budget is adopted each fiscal year for all County funds in accordance with State statutes. Levied funds that have an annual appropriated operating budget include the County's General Fund; Health Facilities Debt Service Fund; Library-Component Unit Fund; and the following Special Revenue Funds: Craig Mosquito, Mosquito Control, Water Quality, Mental Health, Roads, Predatory Animal Control, District Court, Parks, Employer Health Insurance, Forestvale Cemetery, Planning, Emergency Disaster, County Health, Senior Citizens, County Extension, and Public Safety.

Budget Process

As provided by State law, Lewis and Clark County follows these procedures to develop the budget information:

- (1) A proposed operating budget is submitted to the County Commissioners for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted to obtain taxpayer comments.
- (3) The final budget is adopted by the County after public hearings have been conducted.
- (4) By the later of the second Monday in August or within 45 calendar days after receiving certified taxable values, the County shall fix the tax levy for each taxing jurisdiction within the county or municipality.

Spending control is legally established by an annual resolution adopted by the County Commission. This resolution delineates the total amount of expenditures budgeted by fund total with the exception of the general fund which includes department totals. Budgetary comparisons have been presented in at least this much detail. Budget appropriation transfers may be made between the general classifications of salaries and wages, operation and maintenance, and capital

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

outlay upon a resolution adopted by the County Commission. Reported budget amounts represent the original adopted budget, as amended by resolution of the County Commission. It is management's responsibility to see that the budget is followed to the budgetary line-item level.

The County Commission may amend a final budget when shortfalls in budgeted revenues require reductions in approved appropriations to avert deficit spending, when savings result from unanticipated adjustments in projected expenditures, when unanticipated state or federal monies are received, or when a public emergency occurs which could not have been foreseen at the time of adoption. The procedure to amend the budget in total can be made only after the County prepares a resolution, notice is published of a public hearing, and a public hearing is held in accordance with State law.

B. Budget/GAAP Reconciliation

Legally required budgets are adopted on the cash basis of accounting consistent with the budget laws of the State of Montana, which is a basis of accounting not in accordance with generally accepted accounting principles (GAAP). Under the budget basis of the County, certain revenues and the related assets are recognized when received rather than when susceptible to accrual or when earned, and certain expenditures are recognized when disbursed as determined by the date of the warrant rather than when the obligation was incurred. In addition, inventories are recorded as expenditures when purchased. GAAP requires that material balances of inventory at year-end be reported on the balance sheet. Accordingly, a fund balance reserve is reflected. Annual appropriated budgets are legally adopted for the County's General Fund, all Special Revenue Funds (except the Forestvale Endowment), Debt Service Funds, and the Capital Projects Funds. No formal budget is adopted for the Permanent Fund (Forestvale Perpetual Care Fund). Formal budgetary polices are employed for the Special Revenue and Debt Service Funds. For many funds, effective budgetary controls are also achieved through (1) Rural Special Improvement District (RSID) bond provisions, (2) Inter-cap Loan provisions, (3) federal and state grant contracts/agreements, and (4) bond provisions. Also, the Rural Revolving (RSID Revolving) fund is no longer deemed budgetary, but continues to receive delinquent tax collections.

Individual fund budgetary amounts equal appropriation amounts. All annual appropriations lapse at fiscal year end. Encumbrances are appropriated in the subsequent fiscal year.

Accounting principles used in developing data on a budgetary basis differ from those used in preparing financial statements in conformity with generally accepted accounting principles (GAAP). The following schedule reconciles the amounts on the basic governmental fund - Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (which is prepared on a non-GAAP budgetary basis) to the amounts in the basic governmental fund - Statement of Revenues, Expenditures, and Changes in Fund Balance (which is prepared on a GAAP basis) for the major funds.

In addition, forty-two nonmajor special revenue, three nonmajor debt service, and four nonmajor capital project funds have legally required budgets and are included on the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual. The following schedule also reconciles the actual amounts for those nonmajor funds budgeted and not budgeted to the total shown on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

	Major Funds				
	General	Public Safety	RSID Debt	Capital Development	Road/Bridge Infrastructure Projects
	Fund Balances Budget	\$ 1,844,388	\$ 2,076,883	\$ 194,157	\$ 5,222,596
Basis Differences:					
Inventory	45,398	-	-	-	-
Accrual of tax revenue	104,546	166,906	3,964	-	-
Accrual of licenses and permits	45,430	-	-	-	-
Accrual of intergovernmental revenue	10,262	52,543	-	-	767,083
Accrual of charges for services revenue	3,690	23,544	-	-	-
Accrual of miscellaneous revenue	15,021	6,108	-	-	-
Accrual of proceeds - sale of assets	-	-	-	19,703	-
Accrual of expenditures	(168,719)	(202,250)	-	(355)	(83,657)
Fund Balances (GAAP) Basis	1,900,016	2,123,734	198,121	5,241,944	211,864
Unbudgeted Fund Balances	-	-	-	-	-
Total Major Funds - Fund Balances	\$ 1,900,016	\$ 2,123,734	\$ 198,121	\$ 5,241,944	\$ 211,864

	Nonmajor Funds			
	Special Revenue	Debt Service	Capital Projects	Permanent
	Fund Balances Budget	\$ 5,178,397	\$ 288,539	\$ (50,320)
Basis Differences:				
Inventory	288,685	-	-	-
Accrual of tax revenue	115,184	3,330	-	-
Accrual of intergovernmental revenue	337,505	-	53,111	-
Accrual of charges for services revenue	83,218	-	-	-
Accrual of fines and forfeitures	12,790	-	-	-
Accrual of interest revenue	6,023	-	-	-
Accrual of miscellaneous revenue	3,150	-	-	-
Accrual of expenditures	(284,566)	-	(2,791)	-
Fund Balances (GAAP) Basis	5,740,386	291,869	-	-
Unbudgeted Fund Balances	227,835	-	-	203,916
	5,968,221	291,869	-	203,916
Total Nonmajor Funds - Fund Balances				\$ 6,464,006

C. Fund Deficits

Special Revenue Funds

Employee Health Insurance – The fund deficit of \$52,914 resulted from distributions for the year exceeding tax revenues. The deficit will be eliminated in fiscal year 2010, as protested tax revenues are released.

D. New Accounting Guidance Implemented

For the year ended June 30, 2009, Lewis and Clark County and its component units implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 45 – “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”. GASB No. 45 establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial statements of state governmental employers. GASB No.45 applies to Lewis and Clark County and its component units

NOTE 3 – DEPOSITS AND INVESTMENTS

Following is a reconciliation of the County’s deposit and investment balances as of June 30, 2009:

	Pooled Cash and Investments	Individual Investments	Other	Total
Bank Deposits	\$ 6,685,917	\$ 77,391	\$ 372,432	\$ 7,135,740
Investments	51,223,321	4,054,795	406,255	55,684,371
Total	\$ 57,909,238	\$ 4,132,186	\$ 778,687	\$ 62,820,111

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Component Units	Total
Cash and Cash Equivalents	\$ 15,131,623	\$ 32,080,657	\$ 2,440,110	\$ 49,652,390
Investments	3,930,806	7,306,384	601,464	11,838,654
Restricted assets (noncurrent)	1,328,967	-	-	1,328,967
Total	\$ 20,391,396	\$ 39,387,041	\$ 3,041,574	\$ 62,820,011

Carrying amounts and fair values (Bank Balance for Cash Deposits) for the County’s cash/cash equivalents and investments are presented in the following schedules.

Cash Deposits

The composition of cash and cash equivalent deposits at fair value on June 30, 2009 was as follows:

	Primary Government	Component Unit
Cash on hand	\$ 103,588	\$ 116,337
Petty cash	5,700	555
Time deposits	1,729,606	119,601
Fiscal agent deposits	207,466	-
Money market account	52,887	-
Certificates of deposit	4,561,947	238,053
Total Primary Government	\$ 6,661,194	
Total Component Unit		\$ 474,546
Total Reporting Entity		\$ 7,135,740

Cash balances, available for investment - except those held separately, are maintained in pooled bank and investment accounts to improve investment opportunities. Available cash is invested until the cash is needed for expenditures. Any short-term investments with a maturity of 90 days or less from the date of acquisition are treated as cash equivalents for financial statement purposes.

Cash and cash equivalent deposits may include cash and cash items: demand, time, savings, fiscal agent deposits, money markets, and Certificates of Deposit. Certificates of deposit amounts are required in the above schedule, per GASB 3, for disclosure of credit and market risk, but for financial reporting purposes, they are reported as investments.

The County minimizes custodial credit risk by restrictions set forth in County policy and state law. Custodial credit risk for deposits is the risk that in the event of a financial institution failure, the County’s deposits may not be returned or the County will not be able to recover the collateral securities in the

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

possession of the outside party. The County's policy requires deposits to be 102 percent secured by collateral valued at market value. The Treasurer's Office maintains a listing of financial institutions, which are approved for investment purposes. Types of securities that may be pledged as collateral are detailed in Section 17-6-103, Montana Code Annotated (MCA). County policy requires that that specific safeguards, against risk of loss, be evidenced when the County does not physically hold securities.

At fiscal year end, the County's carrying amount of deposits was \$1,820,863 and the bank balance was \$2,130,320. The carrying amount of deposits for the County includes \$91,257 of the component unit cash balances. Of the bank balance, \$250,000 was covered by federal depository insurance (FDIC), and \$1,880,320 was covered by securities held by the pledging financial institution's trust department or agent in the County's name. In October of 2008, the FDIC raised its insurance limits from \$100,000 to \$250,000.

Fiscal agent deposits of \$207,466 consist of deposits with trustees related to the issuance of bonds by the county. These funds are invested in accordance with bond covenants and are pledged for payment of principal, interest and specified capital improvements. The pledging financial institution's trust department or agent in the County's name holds the invested funds.

At fiscal year end, the County had three certificates of deposit amounting to \$4,750,000. The certificates of deposit are 100 percent collateralized by securities held by the pledging financial institution's trust department or agent in the County's name.

At fiscal year end, the carrying amount of the Library's deposits was \$28,344 and the bank balance was \$46,881. The bank balance was fully covered by federal depository insurance. The library also had \$110 petty cash at fiscal year end.

Both, Forestvale Perpetual Care Fund and Forestvale Endowment Fund, had money market balances at fiscal year end, of \$12,482 and \$13,014, respectively. The pledging financial institution's trust department or agent in the County's name holds the invested funds.

State of Montana statutes require that the County have pledged securities equal to 50 percent of its total deposits and investments, which are not insured or guaranteed, if the institution in which the deposit is made has a net worth to total assets ratio of 6 percent or more. At June 30, 2009, the County was in compliance with this statute.

Investments

On June 30, 2009, the book value approximated the fair value of the investments; therefore no unrealized gain or loss was recorded for the year. The composition of investments on June 30, 2009 was as follows:

Primary Government

At fiscal year end, the reported amount of the primary government's investments was \$53,117,243. Of the amount, \$406,255 was uninsured and unregistered with the pledging financial institution's trust department or agent holding the invested funds in the County's name.

Component Unit

At fiscal year end, the reported amount of the component government's investments was \$2,567,128. Of the amount, none was uninsured and unregistered with the pledging financial institution's trust department or agent holding the invested funds in the County's name.

The following table illustrates the specific identification method used to disclose interest rate risks related with the County's investments. The specific identification method does not compute a disclosure measure but presents a list of each investment, its amount, its maturity date, and any call options.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

options. The investments include certain short-term cash equivalents, various long-term items and restricted assets by maturity in years. The County uses a laddering technique in which it purchases investments in which one or two may mature each month. The investments have maturity ranges from nine to twenty four month. As a long-term investment matures, a new one may be purchased to replace it or the County may wait to replace it, meanwhile investing short-term until an appropriate replacement is found. The laddering allows for diversity in the portfolio to minimize interest rate risk.

	Maturities in Years					Fair Value
	Less than 1	1 - 2	6 - 10	More than 10	No Maturity	
Primary Government Investments:						
Federal National Mortgage Association - CMO	\$ -	\$ -	\$ -	\$ 66,263	\$ -	\$ 66,263
Agency Notes	3,893,881	2,927,823	-	-	-	6,821,704
Government Bonds	-	-	98,786	-	-	98,786
State Short-Term Investment Pool (STIP)	-	-	-	-	45,724,235	45,724,235
Corporate Bond Fund	-	-	-	-	170,398	170,398
Equity Mutual Fund	-	-	-	-	235,857	235,857
Total Primary Government	\$ 3,893,881	\$ 2,927,823	\$ 98,786	\$ 66,263	\$ 46,130,490	\$ 53,117,243

	Maturities in Years					Fair Value
	Less than 1	1 - 2	6 - 10	More than 10	No Maturity	
Component Unit Investments:						
Federal National Mortgage Association - CMO	\$ -	\$ -	\$ -	\$ 3,496	\$ -	\$ 3,496
Agency Notes	205,443	154,474	-	-	-	359,917
State Short-Term Investment Pool (STIP)	-	-	-	-	2,203,715	2,203,715
Total Component unit	\$ 205,443	\$ 154,474	\$ -	\$ 3,496	\$ 2,203,715	\$ 2,567,128
Total Reporting Entity	\$ 4,099,324	\$ 3,082,297	\$ 98,786	\$ 69,759	\$ 48,334,205	\$ 55,684,371

State statutes limit investments for all funds, with the exception of Forestvale Perpetual Care Fund and Forestvale Endowment Fund, to the following types:

- Direct obligations of the United States Government
- Securities issued and guaranteed by agencies of the United States
- Mutual funds that invest only in government obligation
- Securities issued by agencies of the United States
- Securities guaranteed by the United States or by an agency of the United States but not issued by agencies of the United States
- Repurchase agreements
- State Short-Term Investment Pool (STIP)

Along with the limitations place on investments by state law, the County minimizes custodial credit risk by restrictions set forth in County policy. Custodial credit risk for investments is the risk that in the event of a financial institution failure, the County’s investments may not be returned or the County will not be able to recover the collateral securities in the possession of the outside party. The County Treasurer’s Office maintains a listing of financial institutions and securities dealers, not affiliated with a bank, which are approved for investment purposes. County policy requires that that specific safeguards against risk of loss be evidenced when the County does not physically hold securities.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County securities have credit risk as measured by major credit rating services. This risk is that the issuer of a county security may default in making timely principal and interest payments. The county has addressed the issue of credit risk in its formal investment policy by requiring safekeeping and collateralization of its investments. The county primarily invests in State of Montana short-term investment pool and obligations of the U.S. government.

The State of Montana short-term investment pool has its own formal investment policy that addresses credit risk. A copy of the policy is located at www.investmentmt.com/Programs/STIP/STIP_IPS.pdf.

Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit risk quality per GASB No. 40. Obligations that meet this requirement are the agency notes worth \$7,280,407.

The credit ratings presented in the following tables are provided by Standard and Poor’s Corporation (S & P) rating service. If no rating is available from S & P, then a Moody’s Investment Services, Inc rating will be used. The County does not have policies regarding credit ratings of investments.

Primary Government Investments:	<u>Fair Value</u>	<u>S & P</u>
Federal National Mortgage Association - CMO	\$ 66,263	NR
State Short-Term Investment Pool (STIP)		
Asset Backed Commercial Paper	5,947,329	A1
Corporate Commercial Paper	3,277,918	A1
Corporate Fixed-Rate	724,706	A3
Corporate Variable-Rate	7,237,262	A3
Certificate of Deposit - Fixed	496,726	A1+
Certificate of Deposit - Variable	2,086,248	A1
US Government Agencies - Fixed	2,795,021	A1+
US Government Agencies - Variable	14,912,320	A1+
Money Market Funds (Unrated)	2,412,649	NR
Money Market Funds (Rated)	3,576,426	A1+
Structured Investment Vehicles (SIV)	2,257,630	D
Corporate Bond Funds		
Core Bond Fund	155,098	A+
High Income Bond Fund	15,300	BB-
Equity Mutual Fund	<u>235,857</u>	NR
 Total Primary Government	 <u>\$ 46,196,753</u>	

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Component Unit Investments:	<u>Fair Value</u>	<u>S & P</u>
Federal National Mortgage Association - CMO	\$ 3,496	NR
State Short-Term Investment Pool (STIP)		
Asset Backed Commercial Paper	286,636	A1
Corporate Commercial Paper	157,982	A1
Corporate Fixed-Rate	34,928	A3
Corporate Variable-Rate	348,805	A3
Certificate of Deposit - Fixed	23,940	A1+
Certificate of Deposit - Variable	100,548	A1
US Government Agencies - Fixed	134,708	A1+
US Government Agencies - Variable	718,711	A1+
Money Market Funds (Unrated)	116,280	NR
Money Market Funds (Rated)	172,369	A1+
Structured Investment Vehicles (SIV)	<u>108,808</u>	D
 Total Component Unit	 <u>\$ 2,207,211</u>	
 Total Reporting Entity	 <u><u>\$ 48,403,964</u></u>	

The County invests in the Short-Term Investment Pool (STIP) managed by the State of Montana. The pool invests in short-term, highly liquid investments, and as such, the County has reported these investments as cash equivalents for financial reporting purposes. Per GASB 3 for disclosure of credit risk, STIP amounts are required in the investment footnote schedules. Amounts invested by the County in STIP may be redeemed at any date at the carrying value on that date. Audited financial statements for the State of Montana’s Board of Investments are available at 555 Fuller Avenue, Helena, Montana 59601.

Investments in the Short-Term Investment Pool are reported at fair value. The fair value of pooled investments is determined annually and is based on year-end market prices. The unit value of the pool, including STIP, is fixed at \$1 for both participant redemptions and purchases. Investments in the STIP are carried at cost. STIP is managed by the State of Montana and is classified as a 2A-7 like pool. STIP income is automatically reinvested in additional units.

Governmental Accounting Standards Board (GASB) Technical Bulletin No. 94-1, effective for periods ending after December 31, 1994, requires governmental entities participating in an investment pool to disclose certain types of securities held in the pool. As noted above, the County invests in STIP. This pool contains two types of investments requiring disclosure, which are asset-backed securities and variable rate (floating-rate) securities.

The Forestvale Perpetual Care Fund and Forestvale Endowment Fund are authorized to invest in stocks, bonds, and mutual funds.

The County has invested in collateralized mortgage obligations (CMOs). These investments are mortgage-backed securities and are commonly referred to as derivatives, meaning that the value of the security is derived from underlying instruments or market indices. The County is invested in derivatives taking many forms including, but not limited to, floating and inverse floating securities and principal-only strips. These investments are categorized as Federal National Mortgage Association - CMO in the previous schedules.

The County invested in derivatives in an effort to maximize yields. These securities are based on cash flows from the underlying mortgages. Therefore, they are sensitive to the mortgagee’s payments, which may vary based on raises and declines in interest rates. Maturity dates on these securities are in fiscal year 2023. The book value (cost) of the County’s derivative holdings as of June 30, 2009, was \$69,759 and the fair value on that date was \$72,793.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Following is the County’s statement of net assets and changes in net assets for its investment pool.

STATEMENT OF NET ASSETS
INVESTMENT POOL
June 30, 2009

	Internal Portion	External Portion	Total Investment Pool
Assets			
Cash and cash equivalents	\$ 21,756,566	\$ 24,151,292	\$ 45,907,858
Investments	5,687,670	6,313,710	12,001,380
Total assets	27,444,236	30,465,002	57,909,238
Net assets			
Held in trust for:			
Internal investment pool participants	27,444,236		27,444,236
External investment pool participants		30,465,002	30,465,002
Total net assets	\$ 27,444,236	\$ 30,465,002	\$ 57,909,238

STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT POOL
For the Fiscal Year Ended June 30, 2009

	Internal Portion	External Portion	Investment Pool
Additions			
Total contributions to pooled investments	\$ 145,741,105	\$ 95,185,694	\$ 240,926,799
Deductions			
Total distribution from pooled investments	147,742,912	94,872,917	242,615,829
Net increase (decrease)	(2,001,807)	312,777	(1,689,030)
Net assets held in trust, beginning of year	29,446,043	30,152,225	59,598,268
Net assets held in trust, end of year	\$ 27,444,236	\$ 30,465,002	\$ 57,909,238

Restricted Cash/Investments

Following are the restricted cash/investments held by the County as of June 30, 2009. These amounts are reported within the restricted cash/investment account on the Statement of Net Assets.

Enterprise Fund	
Restricted for bond reserve	\$ 421,744
Restricted for debt service	500,968
Total	922,712
<u>Internal Service Funds</u>	
Restricted for bond reserve	69,951
Total Restricted Cash	\$ 992,663

NOTE 4 – RECEIVABLES

Receivables as of year end for the government’s individual major and non-major funds - in the aggregate and discretely presented component units - in the aggregate, are as follows:

Governmental Activities

	<u>General</u>	<u>Public Safety</u>	<u>RSID Debt</u>	<u>Capital Development</u>	<u>Other Non-Major Funds</u>	<u>Total</u>
Receivable:						
Taxes/Assessments	\$ 266,231	\$ 419,928	\$ 1,531,861	\$ -	\$ 317,095	\$ 2,535,115
Allowance for Uncollectibles	<u>(5,325)</u>	<u>(8,399)</u>	<u>(30,637)</u>	<u>-</u>	<u>(6,341)</u>	<u>(50,702)</u>
Taxes (net)	<u>\$ 260,906</u>	<u>\$ 411,529</u>	<u>\$ 1,501,224</u>	<u>\$ -</u>	<u>\$ 310,754</u>	<u>\$ 2,484,413</u>

Business-type Activities and Component Units

	<u>Cooney Home</u>	<u>County Landfill</u>	<u>Fairgrounds</u>	<u>Nonmajor Funds</u>	<u>Total</u>	<u>Component Unit</u>
Receivable:						
Taxes/Assessments	\$ -	\$ -	\$ 91,084	\$ -	\$ 91,084	\$ 165,929
Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>(1,822)</u>	<u>-</u>	<u>(1,822)</u>	<u>(3,319)</u>
Taxes (net)	<u>-</u>	<u>-</u>	<u>89,262</u>	<u>-</u>	<u>89,262</u>	<u>162,610</u>
Accounts receivable	613,030	105,698	-	154,363	873,091	461,597
Allowance for doubtful accounts	<u>(26,372)</u>	<u>-</u>	<u>-</u>	<u>(1,774)</u>	<u>(28,146)</u>	<u>(173,125)</u>
Net accounts	<u>586,658</u>	<u>105,698</u>	<u>-</u>	<u>152,589</u>	<u>844,945</u>	<u>288,472</u>
Total	<u>\$ 586,658</u>	<u>\$ 105,698</u>	<u>\$ 89,262</u>	<u>\$ 152,589</u>	<u>\$ 934,207</u>	<u>\$ 451,082</u>

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Taxes/Assessment receivable (General Fund)	\$ 156,360	\$ -	\$ 156,360
Taxes/Assessment receivable (Public Safety Fund)	244,623	-	244,623
Taxes/Assessment receivable (RSID Debt)	1,497,260	-	1,497,260
Taxes/Assessment receivable (Nonmajor Funds)	192,240	-	192,240
Payment in lieu of taxes (General Fund)	-	1,817,262	1,817,262
Payment in lieu of taxes (Public Safety Fund)	-	322,500	322,500
Payment in lieu of taxes (Nonmajor Fund)	<u>-</u>	<u>115,000</u>	<u>115,000</u>
Total	<u>\$ 2,090,483</u>	<u>\$ 2,254,762</u>	<u>\$ 4,345,245</u>

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

The County uses interfund receivables and payables for funds that incur negative cash balances due to expenditures exceeding revenues for a short time period. Balances due to/from other funds at June 30, 2009, consist of the following:

Governmental Activities

<u>Receivable Fund</u>	<u>Payable Funds</u>	<u>Amount</u>
General Fund	Employer Health Insurance	\$ 76,978
	HIDTA Grant	14,479
	National Fire Plan	531
	Other Grants	63,646
	CTEP Projects	25,115
	RID Projects	25,205
	Road/Bridge Infrastructure Project	471,562
	Fair Enterprise	<u>60,720</u>
	Total general fund	738,236
Total governmental activities		<u>\$ 738,236</u>

NOTE 6 – NOTE AND ADVANCES RECEIVABLE

Notes and advances receivable at June 30, 2009, include the following:

Governmental Activities

Debt Service Funds

RSID Revolving Fund

2% above the STIP rate, advance receivable from Woodlawn Service Connection, due in semi-annual payments through 2018. \$ 63,459

2% above the STIP rate, advance receivable from Cave Gulch Watershed Project, due in semi-annual payments through 2014. 14,627

Total debt service funds \$ 78,086

Capital Projects Funds

Capital Development Fund

2% above the STIP rate, advance receivable from Fairgrounds Enterprise for the major construction project, due in semi-annual payments beginning in December 2008 and continuing through 2015. \$ 2,483,334

Total governmental activities \$ 2,561,420

NOTE 7 –TRANSFERS

The County uses interfund transfers for regular re-occurring internal charges, such as administration fees and insurance costs, to name a few.

The following is a summary of transfers in and out during fiscal year 2009:

	Transfers Out									Total Transfers In
	General Fund	Public Safety Fund	RSID Debt Fund	Capital Development Fund	Nonmajor Governmental Funds	Cooney Home Fund	Fair Enterprise Fund	Nonmajor Enterprise Funds	Internal Service Funds	
Transfer In:										
Governmental Funds:										
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,744	\$ -	\$ -	\$ -	\$ -	\$ 200,744
Public Safety	283	-	-	-	198,196	-	-	-	-	198,479
RSID Debt	-	-	-	-	37,425	-	-	-	-	37,425
Capital Development	1,307,898	254,258	-	-	524,254	-	-	-	-	2,086,410
Road/Bridge Infrastructure	83,334	-	-	-	520,500	-	-	-	-	603,834
Nonmajor Governmental	148,765	293,106	79,310	-	628,347	-	289,073	8,970	2,000	1,449,571
Total Governmental Funds										4,576,463
Enterprise Funds:										
Cooney Home	-	-	-	-	219,833	-	-	-	-	219,833
County Landfill	-	-	-	-	12,222	-	-	-	-	12,222
Fairgrounds	50,000	-	-	703,534	14,606	-	-	-	-	768,140
Nonmajor Enterprise Funds	-	-	-	-	2,864	-	-	-	-	2,864
Total Enterprise Funds										1,003,059
Internal Services	-	-	-	-	141,839	6,352	-	-	7,700	155,891
	\$ 1,590,280	\$ 547,364	\$ 79,310	\$ 703,534	\$ 2,500,830	\$ 6,352	\$ 289,073	\$ 8,970		
Total transfers out - governmental funds					\$ 5,421,318					
Total transfers out - enterprise funds								\$ 304,395		
Total transfers out - internal service funds									\$ 9,700	
Total Transfers Out										\$ 5,735,413

NOTE 8 – CAPITAL ASSETS

PRIMARY GOVERNMENT

	Beginning Balance	Increases	Decrease	Ending Balance
<u>Governmental Activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 4,288,185	\$ -	\$ -	\$ 4,288,185
Construction in progress	4,532,771	4,870,853	3,664,121	5,739,503
Total capital assets not being depreciated	8,820,956	4,870,853	3,664,121	10,027,688
<i>Capital assets being depreciated:</i>				
Buildings	16,496,559	-	-	16,496,559
Improvements other than Buildings	2,019,782	-	-	2,019,782
Infrastructure	7,961,881	5,314,311	3,552,627	9,723,565
Machinery & Equipment	10,415,292	1,394,867	486,833	11,323,326
Total capital assets being depreciated	36,893,514	6,709,178	4,039,460	39,563,232
Less accumulated depreciation for:				
Buildings	8,306,929	411,400	-	8,718,329
Improvements other than Buildings	996,065	139,317	-	1,135,382
Infrastructure	1,428,208	706,816	449,845	1,685,179
Machinery & Equipment	6,402,869	1,049,087	463,915	6,988,041
Total accumulated depreciation	17,134,071	2,306,620	913,760	18,526,931
Total capital assets being depreciated, net	19,759,443	4,402,558	3,125,700	21,036,301
Government activity capital assets, net	<u>\$ 28,580,399</u>	<u>\$ 9,273,411</u>	<u>\$ 6,789,821</u>	<u>\$ 31,063,989</u>
<u>Business-type Activities:</u>				
<i>Solid Waste</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 243,648	\$ -	\$ -	\$ 243,648
Total capital assets not being depreciated	243,648	-	-	243,648
<i>Capital assets being depreciated:</i>				
Buildings	325,366	-	-	325,366
Improvements other than Buildings	4,226,778	18,785	-	4,245,563
Machinery & Equipment	1,348,125	664,200	241,193	1,771,132
Total capital assets being depreciated	5,900,269	682,985	241,193	6,342,061
Less accumulated depreciation for:				
Buildings	110,490	8,134	-	118,624
Improvements other than Buildings	1,093,156	80,897	-	1,174,053
Machinery & Equipment	678,519	155,933	223,060	611,392
Total accumulated depreciation	1,882,165	244,964	223,060	1,904,069
Total capital assets being depreciated, net	4,018,104	438,021	18,133	4,437,992
Solid Waste capital assets, net	<u>4,261,752</u>	<u>438,021</u>	<u>18,133</u>	<u>4,681,640</u>

NOTE 8 – CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decrease	Ending Balance
Cooney Convalescent Home				
<i>Capital assets not being depreciated:</i>				
Land	\$ 130,794	\$ -	\$ -	\$ 130,794
Construction in progress	29,461	-	29,461	-
Total capital assets not being depreciated	160,255	-	29,461	130,794
<i>Capital assets being depreciated:</i>				
Buildings	3,975,743	-	-	3,975,743
Machinery & Equipment	255,582	73,589	5,473	323,698
Total capital assets being depreciated	4,231,325	73,589	5,473	4,299,441
Less accumulated depreciation for:				
Buildings	1,547,554	125,016	-	1,672,570
Machinery & Equipment	175,669	25,889	5,473	196,085
Total accumulated depreciation	1,723,223	150,905	5,473	1,868,655
Total capital assets being depreciated, net	2,508,102	(77,316)	-	2,430,786
Cooney Convalescent Home capital assets, net	\$ 2,668,357	\$ (77,316)	\$ 29,461	\$ 2,561,580
Fairgrounds				
<i>Capital assets not being depreciated:</i>				
Construction in progress	\$ 7,572,837	\$ 2,322,538	\$ -	\$ 9,895,375
Total capital assets not being depreciated	7,572,837	2,322,538	-	9,895,375
<i>Capital assets being depreciated:</i>				
Buildings	319,524	-	-	319,524
Improvements other than Buildings	443,465	-	-	443,465
Machinery & Equipment	71,317	9,629	-	80,946
Total capital assets being depreciated	834,306	9,629	-	843,935
Less accumulated depreciation for:				
Buildings	70,715	25,667	-	96,382
Improvements other than Buildings	73,055	24,162	-	97,217
Machinery & Equipment	41,902	11,789	-	53,691
Total accumulated depreciation	185,672	61,618	-	247,290
Total capital assets being depreciated, net	648,634	(51,989)	-	596,645
Fairgrounds capital assets, net	\$ 8,221,471	\$ 2,270,549	\$ -	\$ 10,492,020
Business-type activities capital assets, net	\$ 15,151,580	\$ 2,631,254	\$ 47,594	\$ 17,735,240

A collection of 33 framed and 7 unframed Thomas Kinkade canvas lithographs were donated in fiscal year 2006 to the Cooney Convalescent Home. The collection of art was valued at the time of donation at \$35,985. The collection has not been capitalized since it meets the following criteria: the collection will be held for public exhibit and not for financial gain; it will be protected, kept unencumbered, cared for, and preserved; and the collection is subject to county policy that proceeds from sales will be used to acquire other items for the collection.

NOTE 8 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	\$ 442,548
Public safety	925,483
Public works	824,217
Public health	57,721
Social and economic services	2,076
Culture and recreation	<u>54,575</u>
Total depreciation expense - business-type activities:	<u>\$ 2,306,620</u>
Business-type activities:	
Solid waste	\$ 244,964
Nursing home	150,905
Fair	<u>61,618</u>
Total depreciation expense-business-type activities:	<u>\$ 457,487</u>

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the **Library** for the fiscal year ended June 30, 2009, was as follows:

	Beginning Balance	Increases	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Construction in progress	-	<u>2,345</u>	-	<u>2,345</u>
Total capital assets not being depreciated	<u>50,000</u>	<u>2,345</u>	-	<u>52,345</u>
<i>Capital assets being depreciated:</i>				
Buildings	1,472,544	-	-	1,472,544
Machinery & Equipment	<u>374,647</u>	<u>7,859</u>	<u>12,500</u>	<u>370,006</u>
Total capital assets being depreciated	<u>1,847,191</u>	<u>7,859</u>	<u>12,500</u>	<u>1,842,550</u>
Less accumulated depreciation for:				
Buildings (1)	141,120	36,814	-	177,934
Machinery & Equipment (1)	<u>153,590</u>	<u>45,161</u>	<u>12,500</u>	<u>186,251</u>
Total accumulated depreciation	<u>294,710</u>	<u>81,975</u>	<u>12,500</u>	<u>364,185</u>
Total capital assets being depreciated, net	<u>1,552,481</u>	<u>(74,116)</u>	-	<u>1,478,365</u>
Library capital assets, net	<u>\$ 1,602,481</u>	<u>\$ (71,771)</u>	<u>\$ -</u>	<u>\$ 1,530,710</u>

(1) Adjusted beginning balance to correct by category

NOTE 8 – CAPITAL ASSETS (Continued)

Activity for the **Cooperative Health Center** for the ended June 30, 2009, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decrease</u>	<u>Ending Balance</u>
<i>Capital assets being depreciated:</i>				
Total capital assets being depreciated	<u>\$ 49,725</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,725</u>
Less accumulated depreciation for:				
Machinery & Equipment	<u>49,725</u>	<u>-</u>	<u>-</u>	<u>49,725</u>
Cooperative Health Center capital assets, net	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NOTE 9 – LONG-TERM DEBT

GENERAL OBLIGATION BONDS

Governmental Activities

There were no general obligation bonds outstanding for the fiscal year ended June 30, 2009.

REVENUE BONDS

Governmental Activities

At June 30, 2009, the outstanding revenue bond indebtedness of Lewis and Clark County is as follows:

Health Care Facility Revenue Bonds, Series 1998D: \$ 485,000

The bond has an interest rate of 3.8% / 5.1%, payable from the Cooperative Health Center in annual installments of \$30,000 to \$65,000 beginning February 1, 1999, callable on or after February 1, 2006. The original debt, issued on February 1, 1998, was \$1,367,072 and is secured by net revenues and a limited tax levy of up to 3 mills. Final payment is scheduled for February 1, 2018.

Business-type Activities

At June 30, 2009, the outstanding revenue bond indebtedness, excluding \$16,705 of unamortized deferred loss due to refunding, of Lewis and Clark County is as follows:

Solid Waste Facility Refunding Revenue Bonds, Series 2004: \$3,188,900
(DNRC SRF Loan Program)

In fiscal year 2005, Lewis and Clark County issued refunding bonds in the amount of \$3,043,858. The purpose of this issuance is to use the proceeds to retire the County's outstanding Solid Waste Facility Revenue Bonds, Series 1994 and Solid Waste Facility Revenue Bonds, Series 2000. The refunding bonds have an interest rate of 3.75%, payable in annual installments of \$52,858 to \$208,000 beginning January 1, 2005. The bonds are to be repaid from the net revenues derived from the operations from the County's Solid Waste Facility. Final payment is scheduled for July 1, 2024. The carrying amount of the Series 1994 and 2000 bonds was \$3,012,038 (\$2,506,435 and \$505,604, respectively) for a net increase in bonds payable of \$31,819. The economic gain calculated by the County was \$22,238.

NOTE 9 – LONG-TERM DEBT (Continued)

Health Care Facility Revenue Bonds, Series 1998B: \$ 975,000

The bond has an interest rate of 3.8% / 5.1%, payable from the Cooney Home in annual installments of \$55,000 to \$130,000 beginning February 1, 1999, callable on or after February 1, 2006. The original debt, issued on February 1, 1998, was \$2,752,420 and is secured by net revenues and a limited tax levy of up to 3 mills. Final payment is scheduled for February 1, 2018

Fairgrounds Revenue Bonds, Series 2007: \$3,104,200

The bond has an interest rate of 4.54%, payable from the Fairgrounds Enterprise in semi-annual installments of \$184,766 to \$314,924 beginning July 1, 2008. The original debt, issued on August 27, 2007, was \$3,535,000 and is secured by the Special Fairgrounds Building Tax Levy. Final payment is scheduled for July 1, 2014.

Total Business-type Activities	\$7,268,100
Total Revenue Bonds	<u>\$7,753,100</u>

The County is carrying the cost of the Solid Waste Facility Revenue Bonds at par plus the unamortized deferred loss due to refunding. The deferred loss is amortized on a monthly basis over the life of the bonds. These revenue bonds are unsecured and repayment is from charges for services of the corresponding facilities.

Revenue bond resolutions include various restrictive covenants. The more significant covenants 1) require that cash be restricted and reserved for operations, debt service, and replacement and depreciation of facilities; 2) specify minimum required operating revenue; and 3) specific and timely reporting of financial information to bond holders and the registrar.

The following information is presented to satisfy bond covenant provisions. The bond resolution for the 1998 Health Care Revenue Bonds issued in February 1998 requires a 110 percent earnings ratio based on the current year’s maximum debt service requirement. Bond requirements for the County Landfill Refunding Revenue Bond requires that net revenues in excess of current expenses equal 125 percent of the maximum amount of principal and interest in any subsequent fiscal year. For the year ended June 30, 2009, the County was in compliance with these requirements for the Health Care Facilities and the County Solid Waste Facility, but not in compliance for the Cooney Home. Although the efforts by Cooney's management to satisfy the earnings ratio fell short in fiscal year 2009, the earnings ratio increased by 68.5 percent from the previous year. Additional room rate increases and the conversion of the Alzheimer’s unit into a rehabilitation unit in February 2009 should assist in satisfying the earnings ratio in fiscal year 2010. Room rates for private pay and Medicaid were increased for FY 2010, by 14.1 percent and 2.0 percent, respectively. Rates for jail meals were increased by 29.3 percent. Management will be monitoring the ratio throughout the year.

	County Landfill	Cooney Home	Health Care Facilities
Gross revenues	\$ 1,112,752	\$ 5,802,320	\$ 315,108
Direct operating expenses	<u>669,706</u>	<u>5,708,197</u>	<u>223,464</u>
Net Revenue	<u>\$ 443,046</u>	<u>\$ 94,123</u>	<u>\$ 91,644</u>
Maximum debt service	\$ 284,229	\$ 138,490	\$ 66,490
Percent coverage	155.9%	68.0%	137.8%

Gross revenues include operating revenues and interest income. Direct operating expenses exclude depreciation and interest expense on the bond issue.

NOTE 9 – LONG-TERM DEBT (Continued)

Revenue bond debt service requirements to maturity are as follows:

Governmental Activities

<u>FY Ending</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2010	\$ 24,490	\$ 45,000	\$ 69,490
2011	22,240	45,000	67,240
2012	19,990	50,000	69,990
2013	17,490	50,000	67,490
2014	14,990	55,000	69,990
2015-2018	<u>31,365</u>	<u>240,000</u>	<u>271,365</u>
Totals	<u>\$ 130,565</u>	<u>\$ 485,000</u>	<u>\$ 615,565</u>

Business-type Activities

<u>FY Ending</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2010	\$ 301,032	\$ 765,254	\$ 1,066,286
2011	265,353	799,620	1,064,973
2012	229,882	828,062	1,057,944
2013	193,185	863,624	1,056,809
2014	154,764	900,360	1,055,124
2015-2019	411,413	1,822,540	2,233,953
2020-2024	141,754	1,182,640	1,324,394
2025	<u>1,988</u>	<u>106,000</u>	<u>107,988</u>
Totals	<u>\$ 1,699,371</u>	<u>\$ 7,268,100</u>	<u>\$ 8,967,471</u>

Changes in Long-Term Liabilities

The following is a summary of the changes in long-term liabilities for the year ended June 30, 2009:

<u>Governmental Activities</u>	<u>Balance</u> <u>07/01/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>06/30/09</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Revenue Bonds	\$ 525,000	\$ -	\$ 40,000	\$ 485,000	\$ 45,000
Special Assessment (1)	1,835,555	455,366	291,797	1,999,124	183,962
Contracts/Loans	2,115,872	595,137	817,475	1,893,534	408,519
Compensated Absences	1,686,864	1,052,417	956,757	1,782,524	178,252
OPEB implicit rate subsidy	-	70,150	-	70,150	-
Total	<u>\$ 6,163,291</u>	<u>\$ 2,173,070</u>	<u>\$ 2,106,029</u>	<u>\$ 6,230,332</u>	<u>\$ 815,733</u>

(1) Balance on 6/30/08 adjusted by \$272

Business-type Activities

Revenue Bonds (1)	\$ 7,233,113	\$ 653,082	\$ 634,800	\$ 7,251,395	\$ 765,254
Contracts/Loans	97,734	-	20,542	77,192	21,195
Landfill Liability	1,062,264	57,992	20,000	1,100,256	20,000
Compensated Absences	206,041	225,032	206,493	224,580	22,458
OPEB implicit rate subsidy	-	26,593	-	26,593	-
Total	<u>\$ 8,599,152</u>	<u>\$ 962,699</u>	<u>\$ 881,835</u>	<u>\$ 8,680,016</u>	<u>\$ 828,907</u>

(1) Balance on 6/30/09, includes \$16,705 of unamortized deferred loss due to refunding.

NOTE 9 – LONG-TERM DEBT (Continued)

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At fiscal year end, \$162,564 of internal service funds’ compensated absences is included in the above amounts. Also, for the governmental activities, claims and judgments and compensated absences are generally liquidated by the general fund and other governmental funds.

The OPEB plan allows retirees to participate, as a group, at a rate that does not cover all the related costs. This results in the reporting of an “implicit rate” subsidy in the related financial statements. While this liability is disclosed for financial purposes, it does not represent a legal liability of the State, or any of its component units.

NOTE 10 - CONDUIT DEBT

The County has authorized the issuance of certain bonds in its name to provide tax exempt status because it perceives a substantial public benefit will be achieved through the use of proceeds. The following describes the various types of such third party debt.

Environmental Facilities Revenue Bonds – These bonds have been issued on behalf of Asarco, Inc., to finance pollution control projects at the Asarco plant in Lewis and Clark County.

Higher Education Revenue Note – This note has been issued on behalf of Carroll College, to finance improvements consisting of acquisition, construction, and installation of energy efficiency improvements to various buildings and facilities on the Carroll College campus.

Industrial Development Revenue Bonds – These bonds have been issued on behalf of Golden Triangle, Inc., to finance a portion of the construction, acquisition and financing of mental health facilities.

Family Services Provider Revenue Bonds – These bonds have been issued on behalf of Montana Advocacy Program, Inc., to finance the acquisition and remodeling of a building to provide office space for the corporation.

Industrial Development Revenue Bonds – These bonds have been issued on behalf of the Montana Children’s Home and Hospital to finance a portion of the construction, acquisition and equipping of buildings for a hospital.

As of June 30, 2009, the status of all third party debt issued is:

	<u>Issued</u>	<u>Outstanding</u>
Environmental Facilities Revenue Bonds Asarco, Inc.	\$ 33,160,000	\$ 33,160,000
Environmental Facilities Revenue Bonds Asarco, Inc.	34,800,000	34,800,000
Higher Education Revenue Note	2,800,000	2,726,718
Industrial Development Revenue Bonds - Golden Triangle, Inc.	2,000,000	1,256,000
Family Services Provider Revenue Bonds	995,000	965,861
Industrial Development Revenue Bonds -Montana Children's Home and Hospital	6,990,000	4,755,000
	<u>\$ 80,745,000</u>	<u>\$ 77,663,579</u>
Total		

These bonds do not constitute an indebtedness of the County. The debt is payable solely from the funds and assets pledged by the ultimate borrower stipulated in the loan agreements. In the opinion of County officials, this debt is not payable from any revenues or assets of the County, and neither, the full faith and credit of the taxing authority of the County, the State or any political subdivision thereof is obligated to the payment of principal or interest on the bonds.

NOTE 11 – SPECIAL ASSESSMENT DEBT AND CONTRACTS/LOANS PAYABLE

Governmental Activities

The following loans represent borrowings from the State of Montana Board of Investments Inter-cap Loan Program.

Special Assessment Debt

The loans are special assessment debt issued for the construction and maintenance of capital improvements within defined special improvement districts. The loans are payable from special assessments levied against the properties in the respective districts. The County has a secondary responsibility on the debt issued for the various districts. State law obligates the County to pay the debt service on these loans even if the assessments on the property owners are in default. At fiscal year-end 2009, funds with special assessment debt had \$23,059 in delinquent tax receivables. State law provides for and the County uses a “Special Improvement District Revolving Fund” to accumulate resources for such debt service payment. Statutes allow for a special property tax levy as long as the balance in this fund is less than 5 percent of total outstanding special assessment debt with government commitment. In the current fiscal year the County did not levy for this fund.

Montana Board of Investment inter-cap loans have a variable interest rate that is adjusted annually. For fiscal year 2009, the rate was 4.25 percent. Special assessment debts at June 30, 2009, are as follows:

	Amount Issued	Year of Maturity	Principal Balance 6/30/2009	Due Within One Year	FY2010 Interest Rate (%)
Middlemas Rural Improvement District	\$ 10,475	2017	\$ 8,675	\$ 925	3.25%
Lambkin Rural Improvement District	29,352	2016	21,620	2,760	3.25%
Oro Fino Rural Improvement District	30,470	2016	22,619	2,876	3.25%
Applegate Rural Improvement District	43,006	2016	31,677	4,044	3.25%
Ten Mile Creek Estates Rural Improvement District	23,684	2014	17,624	3,218	3.25%
Treasure State Acres Rural Improvement District	194,066	2014	144,414	26,366	3.25%
Golden Estates Rural Improvement District	28,754	2016	21,233	2,702	3.25%
Gilbert Rural Improvement District	48,055	2012	9,778	3,108	3.25%
Vandenberg Village Rural Improvement District	60,151	2012	5,554	1,766	3.25%
Augusta Rural Improvement District	67,121	2014	13,148	2,483	3.25%
Gable Estates Rural Improvement District	317,476	2016	192,719	24,524	3.25%
Munger Rural Improvement District	11,580	2016	4,545	578	3.25%
Fawn Meadows Estates Rural Improvement District	14,194	2016	5,431	691	3.25%
Lincoln Road Rural Improvement District	348,772	2016	208,310	26,508	3.25%
Maynard Rural Improvement District	8,680	2016	6,394	816	3.25%
Prickley Pear Rural Improvement District	168,861	2016	113,344	14,420	3.25%
Bel Air Rural Improvement District	208,320	2018	197,032	17,464	3.25%
Townview Rural Improvement District	39,197	2018	32,029	2,990	3.25%
Riddock Rural Improvement District	6,438	2018	5,883	553	3.25%
Green Acres Rural Improvement District	25,273	2018	23,095	2,170	3.25%
McHugh Rural Improvement District	495,272	2023	470,000	25,000	4.10%
Woodlawn Rural Improvement District - wastewater	143,000	2027	134,000	6,000	2.75%
Woodlawn Rural Improvement District - water	319,516	2028	310,000	12,000	2.75%
Total Special Assessment Debt	\$ 2,641,713		\$ 1,999,124	\$ 183,962	

NOTE 11 – SPECIAL ASSESSMENT DEBT AND CONTRACTS/LOANS PAYABLE (Continued)

Contracts/Loans Payable

Loans are issued for cost of construction or remodeling of county building, repairs and replacement of bridges, and purchase of motor graders for public works and public safety radio and computer systems.

	Amount Issued	Year of Maturity	Principal Balance 6/30/2009	Due Within One Year	FY2010 Interest Rate (%)
Courthouse Renovation/Security	\$ 289,000	2011	\$ 54,173	\$ 35,598	3.25%
County Bridge Replacement & Repair	433,144	2011	100,114	50,761	3.25%
Remodel Augusta Senior Citizen's Center	79,781	2011	19,649	9,561	3.25%
Courthouse Renovation	450,000	2015	262,372	44,869	3.25%
Computer System - Law Enforcement/Courts	465,000	2010	72,789	72,789	3.25%
Integrated Public Safety Radio System	750,000	2013	452,387	106,857	3.25%
City/County Building Remodel	977,748	2018	932,050	88,084	3.25%
Total Contracts/Loans Payable	\$ 3,444,673		\$ 1,893,534	\$ 408,519	

Governmental Activities

The following is a summary of maturities and interest by years for the special assessment debt and contracts payable at June 30, 2009. With variable interest rates that are adjusted annually, the actual interest is shown for the next year and the future years are estimated using the FY2010 rate of 3.25 percent.

FY Ending	Special Assessment Debt		Contracts Payable	
	Principal	Interest	Principal	Interest
2010	\$ 183,964	\$ 66,045	\$ 408,518	\$ 57,907
2011	189,802	59,896	326,521	45,426
2012	201,884	53,454	257,853	35,618
2013	203,608	46,717	267,285	27,104
2014	209,151	39,845	153,419	19,337
2015-2019	603,715	115,519	479,938	34,146
2020-2024	291,000	40,494	-	-
2025-2029	116,000	7,741	-	-
Total Governmental Activities	\$ 1,999,124	\$ 429,711	\$ 1,893,534	\$ 219,538

Business-type Activities

Contracts/Loans Payable

Loans are issued for cost of the fairgrounds bleachers.

	Amount Issued	Year of Maturity	Principal Balance 6/30/2009	Due Within One Year	FY2010 Interest Rate (%)
Fairgrounds Bleachers	\$ 199,900	2013	\$ 77,192	\$ 21,195	3.25%

NOTE 11 – SPECIAL ASSESSMENT DEBT AND CONTRACTS/LOANS PAYABLE (Continued)

The following is a summary of maturities by years, excluding interest, for the contracts payable at June 30, 2009. With variable interest rates that are adjusted annually, the actual interest is shown for the next year and the future years are estimated using the FY2010 rate of 3.25 percent.

<u>FY Ending</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 21,195	\$ 2,336
2011	21,868	1,630
2012	22,562	920
2013	<u>11,567</u>	<u>186</u>
Total Business-type Activities	<u>\$ 77,192</u>	<u>\$ 5,072</u>

NOTE 12 - LEASES

Capital Leases

In fiscal year 2009, Lewis and Clark County did not have any capital leases.

NOTE 13 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that Lewis and Clark County place a final cover on its landfill when closed and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The amount of the related closure and postclosure care costs recognized in each period is based on the relative amount of waste received during the period, even though some of the closure and postclosure care costs will be paid after the landfill is closed. Lewis and Clark County is required by state and federal regulations to provide financial assurance for landfill closure, postclosure and remediation (if applicable). The County qualifies and has chosen to provide assurance by using the Local Government financial test.

County Landfill

The County Landfill began accepting waste in the Class II area on October 11, 1994. The Class II area encompasses a total of 80 acres. In the Class II area, individual cells will be opened, filled and closed over time. These cells are named Phase 1, Phase 2, etc. The final construction of the first cell to be opened, Phase 1, was completed in December 1994. The Phase 2 cell began accepting waste in December of 2002. The closure of the Phase 1 cell was completed during fiscal year 2004. Also in fiscal year 2004, a new area was opened called Class IV that will be used only for construction waste.

In January 2009, a new engineer’s report was completed and it provided some significant changes from the February 2004 engineer’s report. Most notably was a change in the overall life of the landfill from 60 years to 105 years and changes to closure and postclosure cost estimates. The change to the overall life was based on the recently completed Landfill Master Plan, which included a vertical expansion.

NOTE 13 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

The new estimates and new remaining useful life(s) associated with the January 2009 engineer's report, resulted in the following changes to the reported amounts:

- The overall estimated cost for landfill closure and postclosure care is \$4,168,000. This is an increase of \$881,000. The county needs to only financially assure the largest area that will ever be open during the life of the site. The vertical expansion increased the largest open area of the Class II area from 20 acres to 41 acres. The closure and postclosure liability will increase each year as the costs are recognized on a pro rata basis as the estimated life of usable space is filled, but may decrease in the year that actual closure costs occur.
- The total closure cost for the Class II area is \$3,548,000 of which \$1,992,712 is associated with the largest open area, noted above. In the Class II area, Phase 2 has an estimated remaining life of 2 years and the remaining area has an estimated remaining life of 90 years. The total closure cost for the Class IV cell is \$200,000, with an estimated remaining life of 24 years. The total postclosure liability is \$420,000, with an estimated remaining life of 90 years.
- The fiscal year-end liability amount of \$780,256 is comprised of estimated costs for Class II area closures, Class IV area closure, and post-closure monitoring of \$698,700, \$39,853 and \$41,703, respectively. The yearly increase in liability for closure for Class II cells and the Class IV cell is \$47,116 and \$6,673, respectively. The yearly increase in liability for postclosure is \$4,203.

The amounts reported to date, represent estimates based upon the use of 8.75 percent of the landfill's ultimate capacity and are based on what it would cost to perform all closure and postclosure care at year-end; however, actual costs may be higher due to inflation.

Scratch Gravel Landfill

The Scratch Gravel Landfill was closed on October 8, 1994. The estimated costs for landfill postclosure are \$500,000. The estimated landfill postclosure cost is estimated to be \$20,000 for the current year and \$20,000 for each of the next 16 years for a total of \$340,000. All costs are based on what it would cost to perform all postclosure care at year-end; however, actual costs may be higher due to inflation, as current EPA regulations regarding financial assurance were not in effect during the life of the Scratch Gravel landfill. Postclosure costs were not accumulated. All postclosure costs will be financed with current revenues.

It is anticipated that future inflation costs at the County and the Scratch Gravel Landfills will be in part financed from earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example), may need to be covered by charges to future landfill users, taxpayers, or both.

NOTE 14 – EMPLOYEE BENEFIT PLANS

Montana Public Employees Retirement System

With a few exceptions, all of Lewis and Clark County's employees must participate in one of three state-administered cost-sharing multiple-employer defined benefit pension plans. The exceptions are employees that work less than 960 hours, Cooney Home employees, and elected officials of the County. These three groups have the option of participating in Montana Public Employees' Retirement System (MPERS). The plans provide retirement, death and disability benefits to plan members and beneficiaries. Sheriff employees are covered by the Montana Sheriffs' Retirement System (MSRS), one employee is covered by the Montana Teachers Retirement System (MTRS) and substantially all other County employees are covered by MPERS.

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

The plans issue financial reports that include financial statements and the required supplementary information. Those reports are available to the public and may be obtained by writing or calling the respective plans offices as follows:

Sheriffs’ Retirement System
 100 N Park Ave, Suite 200
 PO Box 200131
 Helena, Montana 59620-0131
 (406) 444-3154

Montana Public Employees’ Retirement System
 100 N Park Ave, Suite 200
 PO Box 200131
 Helena, Montana 59620-0131
 (406) 444-3154

Montana Teachers’ Retirement System
 1500 E Sixth Ave
 PO Box 200139
 Helena, Montana 59620-0139
 (406) 444-3134

State law determines required contribution rates. The contribution rates, expressed as a percentage of covered payroll for the fiscal year ended June 30, 2009, were as follows:

	<u>MPERS</u>	<u>MSRS</u>	<u>MTRS</u>
Employer	6.935%	9.825%	7.470%
Employee	6.900%	9.245%	7.150%

The County’s contributions for the years ended June 30, 2007, 2008 and 2009, as listed below, are equal to the required contribution for each year.

	<u>MPERS</u>	<u>MSRS</u>	<u>MTRS</u>
2007	\$ 795,069	\$ 278,608	\$ 4,521
2008	888,196	284,984	4,846
2009	972,417	314,516	5,105

Other Employee Benefits

Lewis and Clark County provides medical insurance coverage for its employees via a self funded plan administered by Allegiance Benefit Plan Management, Inc., of Missoula, Montana. The purpose of this plan is to pay medical, dental and vision claims of Lewis and Clark County employees and their covered dependents, and to minimize the total cost of annual medical insurance to the County. Rates for the coming year are determined in consultation with the administrator based on past claim experience. Medical claims exceeding \$100,000 per claimant and in excess of 125 percent of total expected claims are covered by a commercial “stop-loss” policy that the plan purchases. The County accrues, as liabilities, those claims that have been reported within ninety days of the date of the financial statements, but were identified by Allegiance Benefit Plan Management, Inc., as being incurred prior to the date of the financial statements. As of June 30, 2009, the County’s medical insurance fund had a balance of \$594,581. Beginning fiscal year 2009, under the plan, employees are responsible to pay 50 percent of a claimant’s costs up to \$2,000 for individuals and \$4,000 per family. After the \$2,000 threshold is met, 100 percent of any additional costs are covered by the insurance company. The County continues to monitor health care costs closely and is prepared to take steps as is deemed necessary if a deficit occurs.

A reconciliation of claims payable follows:

	Fiscal Year <u>2009</u>	Fiscal Year <u>2008</u>
Claims payable, July 1	\$ 209,023	\$ 304,265
Claims incurred	3,587,958	3,047,343
Claims paid	<u>(3,615,684)</u>	<u>(3,142,585)</u>
Claims payable, June 30	<u>\$ 181,297</u>	<u>\$ 209,023</u>

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

The County pays the premium for a \$25,000 life insurance policy for all employees. The premiums were paid to an insurance carrier during the fiscal year ended June 30, 2009.

The County also operates an Internal Revenue Code Section 125 plan for medical and day care expenses. Employees can contribute pretax dollars up to \$3,000 per year for medical expenses and up to \$5,000 per year for day care expenses.

Other Post Employment Benefits (OPEB)

As required by state law, the County provides employees who retire an option to continue to participate in the County’s group health insurance plan. The County also allows terminated employees to continue their health care coverage for 18 months past the date of termination as required by the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). June 30, 2009, the County had thirteen retired employees and one other employee under COBRA insurance coverage. To continue coverage, employees are required to pay the full cost of the benefits. The County will pay the first six months of insurance for retirees with 20 years or more with the County. As of June 30, 2009, the County was paying insurance for one retiree.

As required by Governmental Accounting Standards Board (GASB) Statement No. 45 Other Postemployment Benefits, the County has calculated and included a post employment benefit liability in 2009.

Plan Description

Lewis and Clark County Employee Group Benefits Plan maintains a single-employer self-insured medical plan that is administered by Allegiance Benefit Plan Management, Inc. The plan currently provides defined medical, dental and vision insurance benefits for eligible employees, retirees, spouses and dependants. Participation is elected by the retiree at the time of retirement. Benefit provisions are set annually by the Board of County Commissioners and may be revoked or altered at any time.

Funding Policy

The County provides no direct subsidy to the health insurance premiums for retirees. Retirees pay for the entire cost of the health insurance premium. Eligible retired employees include former fulltime and certain other employees. As of June 2009 there are 15 retirees and/or survivors enrolled for the employer’s sponsored health insurance plan. In fiscal year 2009, retirees contributed \$69,662 towards the cost of the County’s annual premium, with premiums per month being \$425 for retiree only and \$695 for retiree and spouse. Premiums for retirees covering children add \$50 per child up to \$200 to the above options.

Annual OPEB Cost Obligation.

The County’s other postemployment benefit (OPEB) cost (expense) is calculated based on the projected unit credit cost method. The objective under this method is to fund each participant’s benefits under the plan as they accrue. Thus, the total benefit to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credit service. Typically, when this method is introduced, there will be an initial liability for benefits credited for service prior to that date, and to the extent that the liability is not covered by assets of the plan, there is an unfunded liability to be funded over a stipulated period in accordance with an amortization schedule.

Annual Required Contribution – June 30, 2009	
Normal Cost	\$ 72,329
Amortization of Unfunded Actuarial Accrued Liability Over 30 Years from the Valuation Date	<u>28,952</u>
Annual Required Contribution	\$105,586

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

Funded Status and Funding Progress

As of June 30, 2009, the actuarial accrued liability (AAL) for benefits was \$868,569 all of which was unfunded. There are no assets set aside to fund these benefits as the County funds post-retirement health insurance benefits on a pay-as-you-go basis.

Annual Valuation – June 30, 2009

Actuarial Value of Assets	\$ 0
Plus Actuarial Accrued Liability (AAL)	<u>868,569</u>
Unfunded Actuarial Accrued Liability (UAAL)	\$868,569
Funded Ratio (actuarial value of assets / UAAL)	0.00%

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the note to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. As required by GASB 45, this is the first year an actuarial has been completed for other postemployment benefits. Additional information can be found in the Required Supplementary Information section.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The following assumptions were made:

Retirement and Disability rates are assumed to follow the RP2000 Healthy Combined Table with mortality improvements by Scale AA to 2008 and set backs of two years for both males and females. In the case of a disability the same applies, except for females, where it is a set forward of one year.

Turnover rates were based on specific gender age data assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Amortization factor for a 30-year, level percent of pay amortization on an open basis, using a 4.25 percent discount rate and a 2.5 percent payroll growth assumption.

Healthcare cost trend rate (HCCTR) was based on projections from historical rates of the County. A rate of 7.5% initially in 2009 reduced by .5% each year until an ultimate rate of 5.0% after 6 years and after.

Assumed rates of increase applied to retiree/surviving spouse and spouse only premiums are as follows:

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014+</u>
7.6%	7.4%	6.8%	6.2%	5.6%	5.0%

Health insurance premiums for 2009 retirees were used as the basis for calculation of the present value of total benefits to be paid.

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

Deferred Compensation

Lewis and Clark County offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all County employees and permits them to defer a portion of their salary until future years. In fiscal year 2007, Lewis and Clark County changed the plan provider to Great-West Retirement Services, hereafter referred to as Great-West. Employees had previously participated in a plan provided by PEBSCO, a division of Nationwide Retirement Solutions. Upon the change, employees who had invested in PEBSCO had a choice to transfer it to Great-West or leave it with PEBSCO. Contributions must now be deposited with Great West.

The deferred compensation is not available to employees until termination, retirement, death or an unforeseen emergency. The plans operate according to the requirements set forth under Internal Revenue Code Section 457. Under those requirements, all amounts of compensation deferred under the plan, all property rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the exclusive benefit of the participants and their beneficiaries, rather than for the County. A fiduciary relationship does not exist between the County and PEBSCO or Great-West, therefore the County has elected to not report the balances and activities of the plans in its financial statements.

NOTE 15 – RISK MANAGEMENT

The County faces a considerable number of risks of loss, including (a) damage to and loss of property and contents; (b) employees' torts; (c) professional liability, i.e., employee injuries; and (d) medical insurance costs of employees. Commercial policies transferring all risks of loss, except for relatively small deductible amounts are purchased for property and content damage, employee torts, and professional liabilities. The County participates in two state-wide public risk pools operated by the Montana Association of Counties, for workers' compensation and for tort liability coverage. Employee medical insurance is provided through a privately administered, partially self-insured plan. Given the lack of coverage available, the County has no coverage for potential losses from environmental damages.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Lewis and Clark County has joined with other Montana counties to form a self-insurance pool offering workers' compensation coverage. This pool, named the Montana Association of Counties Workers' Compensation Trust, provides claim administrative services. Premiums paid to the Trust for fiscal year 2009 amounted to \$759,155.99.

Audited financial statements for fiscal year ended June 30, 2009, are available from the Montana Association of Counties Workers' Compensation Trust.

The County has joined with other Montana counties to form a self-insurance pool offering liability and general insurance coverage. This pool, named the Montana Association of Counties Joint Powers Insurance Authority Trust, provides for property, liability, public officials' errors and omissions, and crime coverage. The county has a \$10,000 deductible per occurrence. Claims over \$10,000 are covered by the pool. The Trust also provides for additional coverage for the above areas through excess insurance lines for varying amounts. Premiums paid to the Trust for fiscal year 2009 amounted to \$370,174.

Audited financial statements for the fiscal year ended June 30, 2009, are available from the Montana Association of Counties Joint Powers Insurance Authority.

Members of the public risk pools may be subject to supplemental assessments in the event of deficiencies. They are also responsible for their own claim liabilities in the event the pool fails.

NOTE 16 – ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the County to report in the financial statements on-behalf salary and fringe benefit payments. The State of Montana makes salary payments directly to the County Attorney. The State of Montana does not contribute to fringe benefits, as the county pays the full cost. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the State. For fiscal year 2009, the State contributed \$52,624 toward the annual salary of \$102,095 to the County Attorney. These amounts are reflected in the general fund of the County.

NOTE 17 – COMMITMENTS AND CONTINGENCIES

Construction Contract Commitments

At June 30, 2009, there were uncompleted construction contracts as follows:

<u>Project Title</u>	<u>Construction Committed</u>
Marysville Road Improvement Project - construction stage	\$ 2,637,890
Fairgrounds Event Center/Grandstands - construction	641,861
Lower Pooman Creek Bridge - construction	148,595
Law Enforcement Center - costs for an emergency cooling tower and alarm system	81,948
Repair and maintenance of Sun Canyon Road	49,997
Total	<u>\$ 3,560,291</u>

Grant Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Legal Contingencies

The County is party to many legal proceedings. The legal proceedings are not, in the opinion of the County's legal counsel, likely to have a material adverse impact (more than a \$25,000) on the County's financial position or liquidity, except as listed below.

<u>Case</u>	<u>Damages Requested</u>	<u>Potential of Loss</u>	<u>Status</u>
BDV-06-348	\$ 250,000	remote	In litigation
ADV-08-298	\$ 25,000	remote	In litigation
BDV-08-178	\$ 150,000	remote	In litigation
ADV-05-53	\$ 75,000	possible	In litigation
various	\$ 500,000	possible	In litigation
BDV-06-781	\$ 100,000	remote	In negotiations
CDV-08-581	\$ 100,000	remote	In litigation

Adverse decisions are possible or remote in all the cases above.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent to year-end, the County entered into the following agreements:

On August 4, 2009, the County entered into a contract totaling \$103,600 to cover the cost of the exterior wall restoration of the Lincoln Community Hall.

On August 18, 2009, the County entered into a contract totaling \$62,408 to cover the maintenance and reshaping of the remaining section of the Sun Canyon Road.

On August 19, 2009, the County entered into a contract of \$395,314, for chip seal surfacing and maintenance projects on county roads and RID roads.

NOTE 19 – RECENT ACCOUNTING PRONOUNCEMENTS

The Government Accounting Standards Board (GASB) has issued Statement No. 51, Accounting and Financial Reporting for Intangible Assets, which is effective for the County beginning in fiscal year 2010. This Statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. This statement also provides authoritative guidance that specifically addresses the nature of these intangible assets. Such guidance should be applied in addition to the existing authoritative guidance for capital assets.

The Government Accounting Standards Board (GASB) has issued Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, which is effective for the County beginning in fiscal year 2010. This statement addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. The statement requires that the fair value of financial arrangements called “derivatives” or “derivative instruments” be reported in the financial statements of state and local governments. Additional information about derivatives is disclosed in the notes to the financial statements, including identification of the risks to which hedging derivative instruments themselves expose a government.

The Government Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which is effective for the County beginning in fiscal year 2011. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The Government Accounting Standards Board (GASB) has issued Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards, which is effective upon issuance. The objective of this statement is to incorporate into the Governmental Accounting Standards Board’s (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants’ Statements on Auditing Standards. This Statement addresses three issues not included in the authoritative literature that establishes accounting principles—related party transactions, going concern considerations, and subsequent events. The presentation of principles used in the preparation of financial statements is more appropriately included in accounting and financial reporting standards rather than in the auditing literature.

The County has not assessed the impact of these statement on its financial position and results of operations and has not determined if the adoption of these statement will have a material effect on its basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Except for the Other Postemployment Benefits (OPEB) schedule, no information needs to be presented in this section, as it is presented in the Basic Financial Statements.

**LEWIS AND CLARK COUNTY, MONTANA
 EMPLOYEE GROUP BENEFITS PLAN - OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 REQUIRED SUPPLEMENTAL SCHEDULES**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u> (a)	<u>Actuarial Accrued Liability (AAL)</u> (b)	<u>Unfunded AAL (UAAL)</u> (b-a)	<u>Funded Ratio (%)</u> (a/b)	<u>Annual Covered Payroll</u> (c)	<u>UAAL as a Percentage of Covered Payroll (%)</u> (b-a/c)
June 30, 2009	\$ -	\$ 868,569	\$ 868,569	0.00%	\$ 23,153,929	3.75%

This schedule is based on the actuarial values as of June 30, 2009. Information for prior years is not available.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Health - Related Grant Funds

Tenmile Water Quality - Used to account for the receipt of state and federal grants and related expenditures for the study, monitor and improvement of water quality in the Ten Mile Creek area.

Asarco Grant - Used to account for the receipt of grant revenues and expenditures related to the East Helena lead abatement and prevention program.

Lead Based Paint - Used to account for grant revenues and related expenditures for the purpose of lead based paint testing.

Junk Vehicle Program - Used to account for the receipt of state monies and related expenditures for the collection, control, recycling and disposal of junk vehicles and component parts within the County.

Valley Wide Monitor Network - Used to account for the receipt of state funding and related expenditures for the purpose of monitoring groundwater wells.

Wetlands Resources Assessment - Used to account for the receipt of grant funding and related expenditures for the implementation of a wetlands project in Helena.

License Establishment Inspection - Used to account for the receipt of state monies and related expenditures for the purpose of conducting health inspections of retail food and beverage establishments within the County.

Subdivision Review - Used to account for the receipt of state monies and related expenditures for the purpose of providing local sanitary review of minor subdivisions within the County.

Sourcewater Assessment Program - Used to account for the receipt of federal funding and related expenditures for the purpose of the sourcewater assessment project.

Community Needs Assessment - Used to account for the receipt of federal funding and related expenditures for the purposes of completing a community environmental health needs assessment.

Public Water Supply Inspection - Used to account for the receipt of federal grants and related expenditures for the inspection and testing of small Public Water Supply Systems to ensure that public health and safety is protected.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Lake Helena Watershed Riparian Ag Project - Used to account for the receipt of federal grants and associated revenues, along with the related expenditures for the improvement of water quality for agricultural lands in the Lake Helena Watershed.

Targeted Watershed Grant - Used to account for the receipt of federal grants and associated revenues, along with the related for the control of non-point source water contamination to improve water quality in the Lake Helena Watershed.

Comprehensive Cancer Control Program - Used to account for the receipt of federal grants and associated revenues, along with the related expenditures for the support of collaborative efforts across sectors to reduce the burden of cancer in Montana.

Community Youth Suicide Prevention - Used to account for the receipt of federal funding and related expenditures to assist in the effort to decrease the incidences of youth suicide in Montana.

Breast and Cervical Cancer - Used to account for the receipt of federal funding and related expenditures for the purpose of developing a local breast and cervical cancer (B.C.C.) early detection plan through a local broad-based B.C.C. coalition.

WIC - Used to account for the receipt of federal funding and related expenditures dedicated to the nutritional education and food payments for women, infants and children in the County.

MCH Block Grant - Used to account for the receipt of federal funding and related expenditures for the purpose of assessment, education and prevention of child neglect, abuse and low birth weight.

Home Care/Case Management - Used to account for the receipt of federal funding and other resources and related expenditures for the purpose of in-home care to the elderly and disabled.

Lead Screening Grant - Used to account for grant revenues and related expenditures for the purpose of conducting childhood lead poisoning prevention activities.

Ryan White Title III - Case Management - Used to account for the receipt of state funding and related expenditures for the purpose of managing the services provided to patients with human immunodeficiency virus (HIV) and their families.

FASD Interventions Project - Used to account for the receipt of federal funding and related expenditures for the purpose of providing home visiting services by a layperson to low-income pregnant women at risk for alcohol abuse.

MT NAPA Obesity Prevention Project - Used to account for the receipt of federal funding and related expenditures for the purpose of obesity prevention.

Homeless Grant - Used to account for the receipt of federal funding and related expenditures for the purpose of providing medical services to the indigent population of the County.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Nicotine Dependency Center - Used to account for state funding and related expenditures of a partnership with the Helena Health Alliance to provide residents intensive options to stop smoking.

EPA Air Quality - Used to account for the receipt of federal funding and related expenditures for the purpose of developing and maintaining an air pollution control program.

Partnership to Strengthen Families - Used to account for the receipt of grant revenue and related expenditures relating to strengthening parenting skills of families.

Tobacco Control Grant - Used to account for the receipt of federal funding and related expenditures for the purpose of education on the use of tobacco for a tri-county area.

Public Health Home Visiting - Used to account for the receipt of state funding and related expenditures for the purpose of providing home visiting services to high risk pregnant women, their infants, and infants identified as risk for special health care needs.

Tuberculosis Grant - Used to account for the receipt of federal funding and related expenditures for the purpose of providing tuberculosis services in the County.

HIV Prevention Services - Used to account for the receipt of federal funding and related expenditures for the purpose of the operation of testing, counseling, referral and partner notification service center to assist in preventing the spread of the human immunodeficiency virus (HIV) and acquired immune deficiency syndrome (AIDS).

March of Dimes PHN - Used to account for the receipt of private funding to cover expenditures related to providing health coverage to children.

Case Management - Low Birth Weight - Used to account for the receipt of state Medicaid and related expenditures for the purpose of improving the incidence of babies born with healthy birth weights.

Ryan White Title II - Used to account for the receipt of state funding and related expenditures for the purpose of assuring individuals living with the human immunodeficiency virus (HIV) are receiving comprehensive out-patient and support services.

Immunization Program Grant - Used to account for the receipt of state funding and related expenditures for the purpose of ensuring that the standards for pediatric immunization practices are carefully followed.

Bioterrorism Grant - Used to account for the receipt of federal funding and related expenditures for the purpose of the bioterrorism project.

Medical Reserve Corp. - Used to account for the receipt of federal funding and related expenditures of the position and operating expenses of a Medical Reserve Corps volunteer coordinator.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Levied Funds

Craig Mosquito Control District - Used to account for the receipt of property tax revenues and related expenditures to spray and control mosquitoes in the Craig area.

Mosquito Control District - Used to account for the receipt of property tax revenues and related expenditures to spray and control mosquitoes.

Water Quality District - Used to account for the receipt of property tax revenues and related expenditures for the testing and monitoring of wells and other water storage areas in the County.

Mental Health - Used to account for the receipt of property tax revenues and related expenditures to provide mental health services to County residents.

Road - Used to account for the receipt of property tax revenues and related expenditures for the maintenance of roads within the County.

Predatory Animal Control - Used to account for the receipt of property tax revenues and related expenditures for the purpose of paying bounties on predatory animals killed within the County.

District Court - Used to account for the receipt of property tax revenues and related expenditures for the operation of the County District Court.

Parks - Used to account for the receipt of property tax revenues and related expenditures for operating, equipping, and maintaining parks within the County.

Employer Health Insurance - Used to account for the receipt of property tax revenue to be used for the payment of health insurance.

Forestvale Cemetery - Used to account for the receipt of property tax revenues and related expenditures for the operation and maintenance of the Forestvale Cemetery.

County Planning - Used to account for the receipt of property tax revenues and other resources and related expenditures for the purpose of reviewing land use proposals to ensure compliance with the County's Comprehensive Plan, subdivision regulations and zoning regulations.

Emergency Disaster - Used to account for the expenditures and receipt of property tax assessments and federal revenues dedicated to the cost for reconstruction and flood mitigation.

County Health - Used to account for the receipt of property tax revenues and other resources and related expenditures for the administration of County health and environmental programs.

Senior Citizens - Used to account for the receipt of property tax revenues and related expenditures dedicated to the promotion of recreational, educational and other activities for senior citizens.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

County Extension - Used to account for the receipt of property tax revenues and related expenditures for the purpose of carrying on extension work in agriculture and home economics within the County in cooperation with Montana State University and the Department of Agriculture.

Other Intergovernmental Funds

Public Safety Radio Maintenance - Used to account for the receipt of federal monies and related expenditures for the purpose of maintaining numerous radio tower sites within the county.

Inmate Programs - Used to account for the cost of medical care of County prisoners.

Records Preservation - Used to account for the receipt of fees and related expenditures dedicated to the preservation of records maintained in the County Clerk and Recorder's Office.

Parks Development - Used to account for the receipt of funds dedicated for the purpose of future development of specified parks.

Lincoln Parks - Used to account for the receipt of funds dedicated for the purpose of maintaining and improving the parks in Lincoln.

BEP Program - Used to account for the receipt of federal funding and related expenditures for the purpose of controlling domestic abuse with the Batterer's Education and Prevention (BEP) Program in Lewis and Clark County.

DUI Programs - Used to account for the receipt of state funding and related expenditures for the purpose of hiring a summer intern to assist in processing DUI convictions and also used for educating the public on the dangers of driving under the influence.

City/County Drug - Used to account for the receipt of fines and forfeitures and related expenditures for the purpose of disrupting the illicit drug traffic in the City of Helena and Lewis and Clark County.

Missouri River Drug Task Force - Used to account for the receipt of federal funding and related expenditures for the purpose of disrupting the illicit drug traffic in the participating jurisdictions by gathering and reporting intelligence data relating to trafficking in narcotics and dangerous drugs.

Missouri River Drug Task Force Federal Sharing - Used to account for the receipt of federal funding and related expenditures of federal drug enforcement activities.

Hard Rock Mine Reserve - Used to account for the receipt of state license tax monies on metalliferous mines to mitigate the effects of the closure of mine operations.

Metal Mines Tax Reserve - Used to account for the receipt of state tax monies on metalliferous mines.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Cooney Home Memorial - Used to account for income and disbursements of donations made to the Cooney Home.

Cooney Home Activity - Used to account for donations and disbursements made to provide activities at the Cooney Home.

Community Decay - Used to account for the receipt of monies and related expenditures to provide control of the accumulation of rubble, trash, debris and other public nuisance conditions on or adjacent to public roadways within the unincorporated areas of Lewis and Clark County.

Alcoholism - Used to account for the receipt of state monies and related expenditures for the treatment and prevention of alcoholism within the County.

Gas Tax - Used to account for the receipt of gas tax apportionment monies and related expenditures dedicated for the repair and construction of roads within the County.

HIDTA - Used to account for the receipt of federal funding and related expenditures for the purpose of federal drug investigation.

Forest Reserve Title III - Used to account for the receipt of federal funding to be used for planning road access in forest areas.

Justice Assistance Grant (JAG) - Used to account for the receipt of federal funding and related expenditures for the purpose of increasing law enforcement services.

Citizen Corp/CERT Program - Used to account for the receipt of federal funding and related expenditures for the purpose of public education, training, and volunteer opportunities to engage all citizens in making communities safer and better prepared for preventing and handling threats of terrorism, crime and disasters.

National Fire Plan - Used to account for the receipt of federal funding and related expenditures for the purpose of homeowner education, home inspections, mapping of wildland/urban interface, hazard fuel reduction work, and community outreach.

CDBG Economic Development - Used to account for grant revenues and expenditures related to community development block grant (CDBG) to assist employees to partially buy-out company stock.

Noxious Weed Grant - Used to account for the receipt of federal funding and related expenditures for the purpose of controlling and eliminating noxious weeds.

Other Grants - Used to account for the receipt of grants revenues and related expenditures.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Special Assessment Districts

Westside Sewer Maintenance - Used to account for the receipt of property tax assessments and related expenditures for the maintenance of the Westside Sewer District.

Fire Service Area - Used to account for the receipt of property tax assessments and related expenditures for the Lewis and Clark Fire Service Area.

Park Maintenance District - Used to account for the receipt of property tax assessments and related expenditures for the maintenance of Treasure State Park and Oro Fino Park.

Lighting Districts - Used to account for the receipt of property tax assessments and related expenditures dedicated for the payment of lighting services to a respective district. The following is a list of the County's lighting districts:

Pleasant Valley Lighting	Augusta Lighting	Maynard Lighting
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Road Maintenance Districts - Used to account for the receipt of property tax assessments and related expenditures dedicated for the maintenance of specific roads and for the removal of ice and snow. The following is a list of the County's road maintenance districts:

Riddock	Evergreen Estates	Maynard
Middlemas	Lime Kiln / South Hills	Raven
Eastgate	Applegate / Norris	Rosendale
LaCasa Grande	Ranchview Estates	York
Lambkins	Ten Mile Creek Estates	South Boundary II
North Valley Downs	Treasure State	Hoff
Town View Estates	Schmidtville	Grass-Land
Pine Hills Estates	Gilbert	Rosemary Acres
Sunny Vista	Vandenberg Village	Bel Air Addition
Tenneson	Augusta	Broadwater Estates
Lanning / Grandview	Pleasant Valley	Primley Subdivision
Prickley Pear	Golden Estates II	Foothills Estate
Redwing / Shangri La	Settlers Cove	Ryan Minor
Oro Fino	Silver Creek	Gruber Minor
Beartooth	Boundary Street	Mud Springs
Harris	Mount Vista	Spruce Drive
Oleo Acres	Gable Estates	Glacier Point
Colorado Gulch	Munger	Fox Crossing
Big Valley	Fawn Meadows	Skyview
Eagle Ridge	North Hills	Buffalo Hills
Green Acres	Lincoln	

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Other Special Revenue Funds

Forestvale Endowment Fund - Used to account for income and disbursements of donations made to the Forestvale Cemetery endowment account.

DEBT SERVICE FUNDS

The Debt Service Funds account for the accumulation of property taxes and other revenues for the periodic payment of interest and principal of general obligation and certain special improvement district bonds or warrants and related servicing costs.

City/County Building Debt - Used to account for the receipt of revenues to be used for the periodic payment of principal and interest on the State Board of Investment's loan.

Health Facilities Debt - Used to account for the receipt of property tax revenues for the periodic payment of principal and interest on revenue bonds issued to finance the purchase of the Health Center and the construction of the Alzheimer's Wing at the Cooney Convalescent Home.

RSID Revolving - Used to account for the receipt of property tax revenues and other resources and related expenditures for the purpose of paying off bonds or warrants utilized to finance improvements that benefit specific property owners. The following is a list of rural special improvement districts (RSID) of the County:

Rural Special Improvement Districts

Schmidtville	Prickley Pear
Gilbert	McHugh
Vandenberg Village	Woodlawn Wastewater
Augusta	Bel Air Addition
Oro Fino Park	Bel Air Addition's Curbs
Cave Gulch	Townview Estates
Gable Estates	Riddock
Munger	Green Acres
Fawn Meadows	Woodlawn Water
Lincoln	Woodlawn Service Connection
Maynard	Skyview

LEWIS AND CLARK COUNTY, MONTANA

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed in proprietary fund types.

CTEP Projects - Used to account for the receipt of federal funding and other matching revenue and the related expenditures of public work projects, such as replacing or constructing bike paths and sidewalks.

RID Projects - Used to account for the transfer of funding for the expenditures related to improvements or construction of the roads and parks.

Federal Grant Projects - Used to account for the receipt of miscellaneous federal grants and the related grant expenditures for small capital projects.

Public Safety-Radio Project - This fund accounts for the receipt of federal funding and related expenditures for the purpose of the construction of an interoperable communication system which includes equipping local law enforcement and fire departments with equipment and constructing, enhancing and/or equipping numerous radio tower sites within the county.

PERMANENT FUND

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for the purposes that support the reporting government's programs.

Forestvale Perpetual Care Fund - Used to account for principal trust amounts received and related to interest income. The interest portion of the trust can be used to maintain the County cemetery.



LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2009

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS					
Cash and cash equivalents	\$ 4,325,530	\$ 166,838	\$ -	\$ -	\$ 4,492,368
Investments	1,130,796	43,615	-	-	1,174,411
Receivables:					
Taxes/assessments	302,155	8,599	-	-	310,754
Accounts/contracts	105,181	-	-	-	105,181
Due from other governments	337,505	-	53,111	-	390,616
Inventories	288,685	-	-	-	288,685
Restricted assets:					
Cash and cash equivalents	13,014	-	-	12,482	25,496
Investments	214,821	-	-	191,434	406,255
Advances to other funds	-	78,086	-	-	78,086
Total assets	\$ 6,717,687	\$ 297,138	\$ 53,111	\$ 203,916	\$ 7,271,852
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 291,861	\$ -	\$ 2,791	\$ -	\$ 294,652
Due to other funds	155,634	-	50,320	-	205,954
Deferred revenues	301,971	5,269	-	-	307,240
Total liabilities	749,466	5,269	53,111	-	807,846
Fund balance:					
Reserved for:					
Debt service	-	213,783	-	-	213,783
Inventories	288,685	-	-	-	288,685
Advance to other funds	-	78,086	-	-	78,086
Encumbrances	277,499	-	2,678	-	280,177
Endowment fund	233,654	-	-	-	233,654
Perpetual care	-	-	-	203,916	203,916
Unreserved	5,168,383	-	(2,678)	-	5,165,705
Total fund balance	5,968,221	291,869	-	203,916	6,464,006
Total liabilities and fund balance	\$ 6,717,687	\$ 297,138	\$ 53,111	\$ 203,916	\$ 7,271,852

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 1 of 9)

	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 1,869	\$ 2,848	\$ 60,374	\$ 67,415	\$ 48,835
Investments	489	744	15,783	17,624	12,766
Receivables:					
Taxes/assessments	-	1	7,332	11,389	4,959
Accounts/contracts	72,843	-	-	-	-
Due from other governments	209,296	-	-	-	-
Inventories	1,654	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 286,151	\$ 3,593	\$ 83,489	\$ 96,428	\$ 66,560
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 51,599	\$ -	\$ -	\$ 4,896	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	1	4,786	5,339	2,969
Advances from other funds	-	-	-	-	-
Total liabilities	51,599	1	4,786	10,235	2,969
Fund balance:					
Reserved for:					
Inventories	1,654	-	-	-	-
Encumbrances	63,170	3,950	75,450	-	-
Endowment fund	-	-	-	-	-
Unreserved	169,728	(358)	3,253	86,193	63,591
Total fund balance	234,552	3,592	78,703	86,193	63,591
Total liabilities and fund balance	\$ 286,151	\$ 3,593	\$ 83,489	\$ 96,428	\$ 66,560

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 2 of 9)

	ROAD	PREDATORY ANIMAL CONTROL	DISTRICT COURT	PARKS	EMPLOYER HEALTH INSURANCE
ASSETS					
Cash and cash equivalents	\$ 906,746	\$ 1,392	\$ 313,719	\$ 28,084	\$ -
Investments	237,045	364	82,013	7,342	-
Receivables:					
Taxes/assessments	70,695	1	24,206	756	60,835
Accounts/contracts	3,150	-	1,830	-	-
Due from other governments	1,124	-	3,716	-	-
Inventories	242,765	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 1,461,525	\$ 1,757	\$ 425,484	\$ 36,182	\$ 60,835
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 53,046	\$ -	\$ 29,621	\$ -	\$ -
Due to other funds	-	-	-	-	76,978
Deferred revenues	157,494	1	19,709	756	36,771
Advances from other funds	-	-	-	-	-
Total liabilities	210,540	1	49,330	756	113,749
Fund balance:					
Reserved for:					
Inventories	242,765	-	-	-	-
Encumbrances	23,811	-	-	-	-
Endowment fund	-	-	-	-	-
Unreserved	984,409	1,756	376,154	35,426	(52,914)
Total fund balance	1,250,985	1,756	376,154	35,426	(52,914)
Total liabilities and fund balance	\$ 1,461,525	\$ 1,757	\$ 425,484	\$ 36,182	\$ 60,835

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 3 of 9)

	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER	COUNTY HEALTH	SENIOR CITIZENS
ASSETS					
Cash and cash equivalents	\$ 103,684	\$ 229,105	\$ 3,083	\$ 355,923	\$ 29,647
Investments	27,105	59,893	806	93,047	7,750
Receivables:					
Taxes/assessments	19,074	6,436	8	54,161	7,652
Accounts/contracts	6,023	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	44,266	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 155,886	\$ 295,434	\$ 3,897	\$ 547,397	\$ 45,049
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 7,011	\$ 30,476	\$ -	\$ 25,987	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	11,041	1,818	8	32,395	4,577
Advances from other funds	-	-	-	-	-
Total liabilities	18,052	32,294	8	58,382	4,577
Fund balance:					
Reserved for:					
Inventories	-	-	-	44,266	-
Encumbrances	-	60,323	-	-	-
Endowment fund	-	-	-	-	-
Unreserved	137,834	202,817	3,889	444,749	40,472
Total fund balance	137,834	263,140	3,889	489,015	40,472
Total liabilities and fund balance	\$ 155,886	\$ 295,434	\$ 3,897	\$ 547,397	\$ 45,049

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 4 of 9)

	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS	RECORDS PRESERVATION	PARKS DEVELOPMENT
ASSETS					
Cash and cash equivalents	\$ 64,687	\$ 160,269	\$ 38,832	\$ 15,061	\$ 285,190
Investments	16,911	41,898	10,152	3,937	74,555
Receivables:					
Taxes/assessments	9,615	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 91,213	\$ 202,167	\$ 48,984	\$ 18,998	\$ 359,745
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 2,517	\$ 5,550	\$ 2,050	\$ 5,548	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	5,756	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	8,273	5,550	2,050	5,548	-
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	881	-	-	-	-
Endowment fund	-	-	-	-	-
Unreserved	82,059	196,617	46,934	13,450	359,745
Total fund balance	82,940	196,617	46,934	13,450	359,745
Total liabilities and fund balance	\$ 91,213	\$ 202,167	\$ 48,984	\$ 18,998	\$ 359,745

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 5 of 9)

	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE
ASSETS					
Cash and cash equivalents	\$ 8,941	\$ 11,338	\$ 10,983	\$ 23,485	\$ 24,128
Investments	2,338	2,964	2,871	6,140	6,308
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	10,375	-	-	10,960
Due from other governments	-	-	7,800	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 11,279	\$ 24,677	\$ 21,654	\$ 29,625	\$ 41,396
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 2,515	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	2,515	-	-
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	-	-
Endowment fund	-	-	-	-	-
Unreserved	11,279	24,677	19,139	29,625	41,396
Total fund balance	11,279	24,677	19,139	29,625	41,396
Total liabilities and fund balance	\$ 11,279	\$ 24,677	\$ 21,654	\$ 29,625	\$ 41,396

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 6 of 9)

	MRDTF FEDERAL SHARING	HARD ROCK MINE RESERVE	METAL MINES TAX RESERVE	COONEY MEMORIAL	COONEY ACTIVITY
ASSETS					
Cash and cash equivalents	\$ 27,272	\$ 7,025	\$ 3,342	\$ 4,193	\$ 420
Investments	7,130	1,836	874	1,096	110
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 34,402	\$ 8,861	\$ 4,216	\$ 5,289	\$ 530
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	-	-
Endowment fund	-	-	-	5,289	530
Unreserved	34,402	8,861	4,216	-	-
Total fund balance	34,402	8,861	4,216	5,289	530
Total liabilities and fund balance	\$ 34,402	\$ 8,861	\$ 4,216	\$ 5,289	\$ 530

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 7 of 9)

	COMMUNITY DECAY	ALCOHOLISM	GAS TAX	HIDTA	FOREST RESERVE TITLE III
ASSETS					
Cash and cash equivalents	\$ 6,165	\$ 21,829	\$ 313,603	\$ -	\$ -
Investments	1,612	5,707	81,983	-	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	25,127	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 7,777	\$ 27,536	\$ 395,586	\$ 25,127	\$ -
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 27,535	\$ 1,271	\$ 4,986	\$ -
Due to other funds	-	-	-	14,479	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	27,535	1,271	19,465	-
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	823	-
Endowment fund	-	-	-	-	-
Unreserved	7,777	1	394,315	4,839	-
Total fund balance	7,777	1	394,315	5,662	-
Total liabilities and fund balance	\$ 7,777	\$ 27,536	\$ 395,586	\$ 25,127	\$ -

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 8 of 9)

	JUSTICE ASSISTANCE GRANT	CITIZEN CORP/ CERT PROGRAM	NATIONAL FIRE PLAN	CDBG ECONOMIC DEVELOPMENT	NOXIOUS WEED GRANT
ASSETS					
Cash and cash equivalents	\$ 243	\$ 396	\$ -	\$ -	\$ 12,318
Investments	64	104	-	-	3,220
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	9,112	-	3,500
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 307	\$ 500	\$ 9,112	\$ -	\$ 19,038
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 8,581	\$ -	\$ 10,925
Due to other funds	-	-	531	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	9,112	-	10,925
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	-	-
Endowment fund	-	-	-	-	-
Unreserved	307	500	-	-	8,113
Total fund balance	307	500	-	-	8,113
Total liabilities and fund balance	\$ 307	\$ 500	\$ 9,112	\$ -	\$ 19,038

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2009
 (Page 9 of 9)

	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT FUND	TOTAL SPECIAL REVENUE
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,133,086	\$ -	\$ 4,325,530
Investments	-	296,215	-	1,130,796
Receivables:				
Taxes/assessments	-	25,035	-	302,155
Accounts/contracts	-	-	-	105,181
Due from other governments	77,830	-	-	337,505
Inventories	-	-	-	288,685
Restricted assets:				
Cash and cash equivalents	-	-	13,014	13,014
Investments	-	-	214,821	214,821
Total assets	\$ 77,830	\$ 1,454,336	\$ 227,835	\$ 6,717,687
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 14,184	\$ 3,563	\$ -	\$ 291,861
Due to other funds	63,646	-	-	155,634
Deferred revenues	-	18,550	-	301,971
Advances from other funds	-	-	-	-
Total liabilities	77,830	22,113	-	749,466
Fund balance:				
Reserved for:				
Inventories	-	-	-	288,685
Encumbrances	49,091	-	-	277,499
Endowment fund	-	-	227,835	233,654
Unreserved	(49,091)	1,432,223	-	5,168,383
Total fund balance	-	1,432,223	227,835	5,968,221
Total liabilities and fund balance	\$ 77,830	\$ 1,454,336	\$ 227,835	\$ 6,717,687

**LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
June 30, 2009**

	CITY/COUNTY BUILDING DEBT	HEALTH FACILITIES DEBT	RSID REVOLVING DEBT	TOTAL DEBT SERVICE
ASSETS				
Cash and cash equivalents	\$ -	\$ 16,608	\$ 150,230	\$ 166,838
Investments	-	4,342	39,273	43,615
Receivables:				
Taxes/assessments	-	8,599	-	8,599
Due from other funds	-	-	-	-
Advances to other funds	-	-	78,086	78,086
Total assets	\$ -	\$ 29,549	\$ 267,589	\$ 297,138
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred revenues	\$ -	\$ 5,269	\$ -	\$ 5,269
Total liabilities	-	5,269	-	5,269
Fund balance:				
Reserved for:				
Debt service	-	24,280	189,503	213,783
Advance to other funds	-	-	78,086	78,086
Total fund balance	-	24,280	267,589	291,869
Total liabilities and fund balance	\$ -	\$ 29,549	\$ 267,589	\$ 297,138

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECT FUNDS
 June 30, 2009

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	PUBLIC SAFETY-RADIO PROJECT	TOTAL CAPITAL PROJECTS
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Due from other governments	27,906	25,205	-	-	53,111
Total assets	\$ 27,906	\$ 25,205	\$ -	\$ -	\$ 53,111
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 2,791	\$ -	\$ -	\$ -	\$ 2,791
Due to other funds	25,115	25,205	-	-	50,320
Total liabilities	27,906	25,205	-	-	53,111
Fund balance:					
Fund balance:					
Reserved for:					
Encumbrances	2,678	-	-	-	2,678
Unreserved	(2,678)	-	-	-	(2,678)
Total fund balance	-	-	-	-	-
Total liabilities and fund balance	\$ 27,906	\$ 25,205	\$ -	\$ -	\$ 53,111

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LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2009

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES					
Taxes/assessments	\$ 7,277,033	\$ 157,622	\$ -	\$ -	\$ 7,434,655
Intergovernmental	3,820,126	27,116	517,128	-	4,364,370
Charges for services	1,088,927	-	-	1,781	1,090,708
Fines and forfeitures	188,362	-	-	-	188,362
Miscellaneous	304,593	67,129	-	-	371,722
Interest earnings	69,460	9,594	3,250	(208)	82,096
Total revenues	12,748,501	261,461	520,378	1,573	13,531,913
EXPENDITURES					
Current:					
General government	2,464,194	-	-	-	2,464,194
Public safety	733,455	-	-	-	733,455
Public works	2,562,751	595,137	-	-	3,157,888
Public health	3,719,156	-	-	6,894	3,726,050
Social and economic	721,231	-	-	-	721,231
Culture and recreation	40,033	-	-	-	40,033
Debt service	523,944	205,619	-	-	729,563
Capital outlay	73,953	-	1,457,041	-	1,530,994
Total expenditures	10,838,717	800,756	1,457,041	6,894	13,103,408
Excess (deficiency) of revenue over (under) expenditures	1,909,784	(539,295)	(936,663)	(5,321)	428,505
OTHER FINANCING SOURCES (USES)					
Transfers in	1,092,553	-	357,018	-	1,449,571
Transfers out	(2,305,463)	(66,490)	(128,877)	-	(2,500,830)
Loans	-	618,262	432,241	-	1,050,503
Proceeds from sale of capital assets	134	-	-	-	134
Total other financing sources and uses	(1,212,776)	551,772	660,382	-	(622)
Net change in fund balances	697,008	12,477	(276,281)	(5,321)	427,883
Fund balance, July 1	5,271,213	279,392	276,281	209,237	6,036,123
Fund balance, June 30	\$ 5,968,221	\$ 291,869	-	\$ 203,916	\$ 6,464,006

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 1 of 9)

	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
REVENUES					
Taxes/assessments	\$ -	\$ 496	\$ 176,377	\$ 211,929	\$ 77,678
Intergovernmental	1,455,817	200	2,068	44,431	4,466
Charges for services	440,620	-	-	2,785	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	131,202	-	-	5,178	-
Interest earnings	-	30	932	1	328
Total revenues	2,027,639	726	179,377	264,324	82,472
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	60,702
Public works	-	-	-	-	-
Public health	1,800,884	7,364	173,539	256,772	-
Social and economic	430,367	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	2,231,251	7,364	173,539	256,772	60,702
Excess (deficiency) of revenue over (under) expenditures	(203,612)	(6,638)	5,838	7,552	21,770
OTHER FINANCING SOURCES (USES)					
Transfers in	265,815	-	-	38,041	-
Transfers out	(57,000)	-	-	(3,483)	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources and uses	208,815	-	-	34,558	-
Net change in fund balances	5,203	(6,638)	5,838	42,110	21,770
Fund balance, July 1	229,349	10,230	72,865	44,083	41,821
Fund balance, June 30	\$ 234,552	\$ 3,592	\$ 78,703	\$ 86,193	\$ 63,591

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 2 of 9)

	ROAD	PREDATORY ANIMAL CONTROL	DISTRICT COURT	PARKS	EMPLOYER HEALTH INSURANCE
REVENUES					
Taxes/assessments	\$ 2,058,610	\$ 1,769	\$ 938,217	\$ 11,679	\$ 871,842
Intergovernmental	1,092,055	-	30,903	609	-
Charges for services	14,925	-	32,086	-	-
Fines and forfeitures	-	-	51,481	-	-
Miscellaneous	54,423	-	17,379	-	-
Interest earnings	21,138	-	1,598	51	4,046
Total revenues	3,241,151	1,769	1,071,664	12,339	875,888
EXPENDITURES					
Current:					
General government	-	-	966,690	-	76,323
Public safety	-	-	167,677	-	-
Public works	1,851,229	-	-	-	-
Public health	-	30	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	31,554	-
Debt service	425,573	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	2,276,802	30	1,134,367	31,554	76,323
Excess (deficiency) of revenue over (under) expenditures	964,349	1,739	(62,703)	(19,215)	799,565
OTHER FINANCING SOURCES (USES)					
Transfers in	149,054	-	27,993	43,000	-
Transfers out	(914,200)	-	(5,711)	(3,000)	(876,811)
Proceeds from sale of capital assets	134	-	-	-	-
Total other financing sources and uses	(765,012)	-	22,282	40,000	(876,811)
Net change in fund balances	199,337	1,739	(40,421)	20,785	(77,246)
Fund balance, July 1	1,051,648	17	416,575	14,641	24,332
Fund balance, June 30	\$ 1,250,985	\$ 1,756	\$ 376,154	\$ 35,426	\$ (52,914)

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 3 of 9)

	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER	COUNTY HEALTH	SENIOR CITIZENS
REVENUES					
Taxes/assessments	\$ 265,523	\$ 853,348	\$ 3	\$ 850,245	\$ 120,145
Intergovernmental	12,800	46,990	-	99,973	6,969
Charges for services	33,610	11,896	-	390,871	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	1,293	-	35,754	-
Interest earnings	14,894	763	-	3,605	510
Total revenues	326,827	914,290	3	1,380,448	127,624
EXPENDITURES					
Current:					
General government	-	1,073,528	-	-	-
Public safety	-	-	-	-	-
Public works	194,673	-	-	-	-
Public health	-	-	-	1,171,225	-
Social and economic	-	-	-	-	117,167
Culture and recreation	-	-	-	-	-
Debt service	44,338	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	239,011	1,073,528	-	1,171,225	117,167
Excess (deficiency) of revenue over (under) expenditures	87,816	(159,238)	3	209,223	10,457
OTHER FINANCING SOURCES (USES)					
Transfers in	6,510	29,777	-	82,762	-
Transfers out	(40,000)	(14,878)	-	(217,217)	(5,000)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources and uses	(33,490)	14,899	-	(134,455)	(5,000)
Net change in fund balances	54,326	(144,339)	3	74,768	5,457
Fund balance, July 1	83,508	407,479	3,886	414,247	35,015
Fund balance, June 30	\$ 137,834	\$ 263,140	\$ 3,889	\$ 489,015	\$ 40,472

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 4 of 9)

	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS	RECORDS PRESERVATION	PARKS DEVELOPMENT
REVENUES					
Taxes/assessments	\$ 150,785	\$ -	\$ -	\$ -	\$ 29,476
Intergovernmental	8,733	-	-	-	-
Charges for services	1,824	1,200	6,200	116,414	-
Fines and forfeitures	-	-	1,025	-	-
Miscellaneous	4,124	4,467	30,753	-	-
Interest earnings	641	-	-	-	-
Total revenues	166,107	5,667	37,978	116,414	29,476
EXPENDITURES					
Current:					
General government	-	-	-	133,479	-
Public safety	-	144,664	69,420	-	-
Public works	-	-	-	-	-
Public health	-	-	-	-	-
Social and economic	166,156	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	44,066	-	-	29,887
Total expenditures	166,156	188,730	69,420	133,479	29,887
Excess (deficiency) of revenue over (under) expenditures	(49)	(183,063)	(31,442)	(17,065)	(411)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,399	354,742	30,000	2,399	-
Transfers out	-	-	-	(35,398)	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources and uses	2,399	354,742	30,000	(32,999)	-
Net change in fund balances	2,350	171,679	(1,442)	(50,064)	(411)
Fund balance, July 1	80,590	24,938	48,376	63,514	360,156
Fund balance, June 30	\$ 82,940	\$ 196,617	\$ 46,934	\$ 13,450	\$ 359,745

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 5 of 9)

	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	83,382	-	3,049
Charges for services	-	33,402	-	-	-
Fines and forfeitures	-	-	-	11,482	124,374
Miscellaneous	6,242	-	1,035	-	-
Interest earnings	-	-	-	-	-
Total revenues	6,242	33,402	84,417	11,482	127,423
EXPENDITURES					
Current:					
General government	-	-	5,795	585	73,526
Public safety	-	26,136	-	-	-
Public works	-	-	-	-	-
Public health	-	-	91,721	-	-
Social and economic	-	-	-	-	-
Culture and recreation	8,479	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	8,479	26,136	97,516	585	73,526
Excess (deficiency) of revenue over (under) expenditures	(2,237)	7,266	(13,099)	10,897	53,897
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,200	6,995	-	50
Transfers out	-	-	(11,673)	-	(30,000)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources and uses	-	1,200	(4,678)	-	(29,950)
Net change in fund balances	(2,237)	8,466	(17,777)	10,897	23,947
Fund balance, July 1	13,516	16,211	36,916	18,728	17,449
Fund balance, June 30	\$ 11,279	\$ 24,677	\$ 19,139	\$ 29,625	\$ 41,396

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 6 of 9)

	MRDTF FEDERAL SHARING	HARD ROCK MINE RESERVE	METAL MINES TAX RESERVE	COONEY MEMORIAL	COONEY ACTIVITY
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	55,504	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	5,008	1,140
Interest earnings	261	158	75	148	8
Total revenues	55,765	158	75	5,156	1,148
EXPENDITURES					
Current:					
General government	26,543	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health	-	-	-	8,352	1,268
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	26,543	-	-	8,352	1,268
Excess (deficiency) of revenue over (under) expenditures	29,222	158	75	(3,196)	(120)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-
Net change in fund balances	29,222	158	75	(3,196)	(120)
Fund balance, July 1	5,180	8,703	4,141	8,485	650
Fund balance, June 30	\$ 34,402	\$ 8,861	\$ 4,216	\$ 5,289	\$ 530

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 7 of 9)

	COMMUNITY DECAY	ALCOHOLISM	GAS TAX	HIDTA	FOREST RESERVE TITLE III
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	91,020	262,160	103,084	-
Charges for services	-	-	3,094	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest earnings	-	-	-	-	-
Total revenues	-	91,020	265,254	103,084	-
EXPENDITURES					
Current:					
General government	-	-	-	107,725	-
Public safety	-	-	-	-	-
Public works	-	-	153,081	-	20,623
Public health	1,204	115,875	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	1,204	115,875	153,081	107,725	20,623
Excess (deficiency) of revenue over (under) expenditures	(1,204)	(24,855)	112,173	(4,641)	(20,623)
OTHER FINANCING SOURCES (USES)					
Transfers in	8,981	-	-	2,399	-
Transfers out	-	-	(49,284)	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources and uses	8,981	-	(49,284)	2,399	-
Net change in fund balances	7,777	(24,855)	62,889	(2,242)	(20,623)
Fund balance, July 1	-	24,856	331,426	7,904	20,623
Fund balance, June 30	\$ 7,777	\$ 1	\$ 394,315	\$ 5,662	\$ -

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 8 of 9)

	JUSTICE ASSISTANCE GRANT	CITIZEN CORP/ CERT PROGRAM	NATIONAL FIRE PLAN	CDBG ECONOMIC DEVELOPMENT	NOXIOUS WEED GRANT
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	133,550	7,541	84,355
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest earnings	-	-	-	-	-
Total revenues	-	-	133,550	7,541	84,355
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	5,516	-	159,544	-	-
Public works	-	-	-	-	73,263
Public health	-	-	-	-	-
Social and economic	-	-	-	7,541	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	5,516	-	159,544	7,541	73,263
Excess (deficiency) of revenue over (under) expenditures	(5,516)	-	(25,994)	-	11,092
OTHER FINANCING SOURCES (USES)					
Transfers in	192	-	25,994	-	2,500
Transfers out	-	-	-	-	(7,552)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources and uses	192	-	25,994	-	(5,052)
Net change in fund balances	(5,324)	-	-	-	6,040
Fund balance, July 1	5,631	500	-	-	2,073
Fund balance, June 30	\$ 307	\$ 500	\$ -	\$ -	\$ 8,113

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 9 of 9)

	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT	TOTAL SPECIAL REVENUE
REVENUES				
Taxes/assessments	\$ -	\$ 658,911	\$ -	\$ 7,277,033
Intergovernmental	189,850	617	-	3,820,126
Charges for services	-	-	-	1,088,927
Fines and forfeitures	-	-	-	188,362
Miscellaneous	5,845	750	-	304,593
Interest earnings	-	20,273	-	69,460
Total revenues	195,695	680,551	-	12,748,501
EXPENDITURES				
Current:				
General government	-	-	-	2,464,194
Public safety	99,796	-	-	733,455
Public works	-	269,882	-	2,562,751
Public health	82,015	-	8,907	3,719,156
Social and economic	-	-	-	721,231
Culture and recreation	-	-	-	40,033
Debt service	-	54,033	-	523,944
Capital outlay	-	-	-	73,953
Total expenditures	181,811	323,915	8,907	10,838,717
Excess (deficiency) of revenue over (under) expenditures	13,884	356,636	(8,907)	1,909,784
OTHER FINANCING SOURCES (USES)				
Transfers in	372	11,378	-	1,092,553
Transfers out	(14,256)	(20,000)	-	(2,305,463)
Proceeds from sale of capital assets	-	-	-	134
Total other financing sources and uses	(13,884)	(8,622)	-	(1,212,776)
Net change in fund balances	-	348,014	(8,907)	697,008
Fund balance, July 1	-	1,084,209	236,742	5,271,213
Fund balance, June 30	\$ -	\$ 1,432,223	\$ 227,835	\$ 5,968,221

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**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009**

	CITY/COUNTY BUILDING DEBT	HEALTH FACILITIES DEBT	RSID REVOLVING DEBT	TOTAL DEBT SERVICE
REVENUES				
Taxes/assessments	\$ -	\$ 157,622	\$ -	\$ 157,622
Intergovernmental	-	27,116	-	27,116
Miscellaneous	67,129	-	-	67,129
Interest earnings	-	2,100	7,494	9,594
Total revenues	67,129	186,838	7,494	261,461
EXPENDITURES				
Current:				
General government				
Public works	595,137	-	-	595,137
Debt service	67,129	138,490	-	205,619
Total expenditures	662,266	138,490	-	800,756
Excess (deficiency) of revenue over (under) expenditures	(595,137)	48,348	7,494	(539,295)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(66,490)	-	(66,490)
Loans	595,137	-	23,125	618,262
Total other financing sources and uses	595,137	(66,490)	23,125	551,772
Net change in fund balances	-	(18,142)	30,619	12,477
Fund balance, July 1	-	42,422	236,970	279,392
Fund balance, June 30	\$ -	\$ 24,280	\$ 267,589	\$ 291,869

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECT FUNDS
 For the Fiscal Year Ended June 30, 2009

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	PUBLIC SAFETY-RADIO PROJECT	TOTAL CAPITAL PROJECTS
REVENUES					
Intergovernmental	\$ 27,906	\$ 25,205	\$ 464,017	\$ -	\$ 517,128
Miscellaneous	-	-	-	-	-
Interest earnings	-	-	-	3,250	3,250
Total revenues	27,906	25,205	464,017	3,250	520,378
EXPENDITURES					
Capital outlay					
General government	-	-	1,249,261	-	1,249,261
Public safety	-	-	-	158,341	158,341
Public works	27,906	21,533	-	-	49,439
Total expenditures	27,906	21,533	1,249,261	158,341	1,457,041
Excess (deficiency) of revenue over (under) expenditures	-	3,672	(785,244)	(155,091)	(936,663)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	357,018	-	357,018
Transfers out	-	(37,425)	(4,015)	(87,437)	(128,877)
Loans	-	-	432,241	-	432,241
Total other financing sources and uses	-	(37,425)	785,244	(87,437)	660,382
Net change in fund balances	-	(33,753)	-	(242,528)	(276,281)
Fund balance, July 1	-	33,753	-	242,528	276,281
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 1 of 22)

	HEALTH-RELATED GRANTS			CRAIG MOSQUITO CONTROL		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 245	\$ 496	\$ 251
Intergovernmental	1,847,431	1,449,126	(398,305)	200	200	-
Charges for services	445,675	408,044	(37,631)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	186,474	131,202	(55,272)	-	-	-
Investment earnings	-	-	-	-	30	30
Total revenues	2,479,580	1,988,372	(491,208)	445	726	281
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	1,445,169	1,327,176	117,993	-	-	-
Operations and maintenance	707,376	502,831	204,545	7,150	7,364	(214)
Social and economic						
Personal services	355,865	272,970	82,895	-	-	-
Operations and maintenance	125,216	118,256	6,960	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	2,633,626	2,221,233	412,393	7,150	7,364	(214)
Excess (deficiency) of revenue over (under) expenditures	(154,046)	(232,861)	(78,815)	(6,705)	(6,638)	67
OTHER FINANCING SOURCES (USES)						
Transfers in	251,189	265,815	14,626	-	-	-
Transfers out	(12,711)	(57,000)	(44,289)	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	238,478	208,815	(29,663)	-	-	-
Net change in fund balances	\$ 84,432	(24,046)	\$ (108,478)	\$ (6,705)	(6,638)	\$ 67
Fund balance (deficit), July 1		26,422			10,230	
Fund balance (deficit), June 30		<u>\$ 2,376</u>			<u>\$ 3,592</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 2 of 22)

	MOSQUITO CONTROL			WATER QUALITY		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 140,528	\$ 177,696	\$ 37,168	\$ 220,467	\$ 216,153	\$ (4,314)
Intergovernmental	2,068	2,068	-	17,685	44,431	26,746
Charges for services	-	-	-	-	2,785	2,785
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	6,430	6,430
Investment earnings	-	932	932	-	1	1
Total revenues	142,596	180,696	38,100	238,152	269,800	31,648
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	193,597	174,393	19,204
Operations and maintenance	163,735	173,539	(9,804)	65,753	83,660	(17,907)
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	163,735	173,539	(9,804)	259,350	258,053	1,297
Excess (deficiency) of revenue over (under) expenditures	(21,139)	7,157	28,296	(21,198)	11,747	32,945
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	35,326	38,041	2,715
Transfers out	-	-	-	(3,483)	(3,483)	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	31,843	34,558	2,715
Net change in fund balances	\$ (21,139)	7,157	\$ 28,296	\$ 10,645	46,305	\$ 35,660
Fund balance (deficit), July 1		69,000			38,734	
Fund balance (deficit), June 30		<u>\$ 76,157</u>			<u>\$ 85,039</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 3 of 22)

	MENTAL HEALTH			ROADS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 75,500	\$ 77,557	\$ 2,057	\$ 1,981,723	\$ 2,062,964	\$ 81,241
Intergovernmental	4,468	4,466	(2)	888,198	1,090,931	202,733
Charges for services	-	-	-	11,750	14,925	3,175
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	9,500	51,273	41,773
Investment earnings	-	328	328	42,069	21,138	(20,931)
Total revenues	79,968	82,351	2,383	2,933,240	3,241,231	307,991
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	64,360	60,702	3,658	-	-	-
Public works						
Personal services	-	-	-	983,732	956,254	27,478
Operations and maintenance	-	-	-	1,125,028	978,952	146,076
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	252,018	425,573	(173,555)
Capital outlay	-	-	-	-	-	-
Total expenditures	64,360	60,702	3,658	2,360,778	2,360,779	(1)
Excess (deficiency) of revenue over (under) expenditures	15,608	21,649	6,041	572,462	880,452	307,990
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	145,520	149,054	3,534
Transfers out	-	-	-	(914,200)	(914,200)	-
Proceed from sale of capital assets	-	-	-	17,500	134	(17,366)
Total other financing sources(uses)	-	-	-	(751,180)	(765,012)	(13,832)
Net change in fund balances	\$ 15,608	21,649	\$ 6,041	\$ (178,718)	115,440	\$ 294,158
Fund balance (deficit), July 1		39,952			913,351	
Fund balance (deficit), June 30		\$ 61,601			\$ 1,028,791	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 4 of 22)

	PREDATORY ANIMAL CONTROL			DISTRICT COURT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 2,000	\$ 1,769	\$ (231)	\$ 953,870	\$ 942,799	\$ (11,071)
Intergovernmental	-	-	-	20,000	33,405	13,405
Charges for services	-	-	-	36,800	32,086	(4,714)
Fines and forfeitures	-	-	-	44,086	50,929	6,843
Miscellaneous	-	-	-	17,636	17,379	(257)
Investment earnings	-	-	-	-	1,598	1,598
Total revenues	2,000	1,769	(231)	1,072,392	1,078,196	5,804
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	607,675	573,335	34,340
Operations and maintenance	-	-	-	396,244	388,015	8,229
Public safety						
Personal services	-	-	-	80,808	72,400	8,408
Operations and maintenance	-	-	-	105,793	93,806	11,987
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	2,000	30	1,970	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	2,000	30	1,970	1,190,520	1,127,556	62,964
Excess (deficiency) of revenue over (under) expenditures	-	1,739	1,739	(118,128)	(49,360)	68,768
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	25,000	27,993	2,993
Transfers out	-	-	-	(5,711)	(5,711)	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	19,289	22,282	2,993
Net change in fund balances	\$ -	1,739	\$ 1,739	\$ (98,839)	(27,078)	\$ 71,761
Fund balance (deficit), July 1		17			422,810	
Fund balance (deficit), June 30		\$ 1,756			\$ 395,732	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 5 of 22)

	PARKS			EMPLOYER HEALTH INSURANCE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 11,044	\$ 11,679	\$ 635	\$ 900,000	\$ 871,342	\$ (28,658)
Intergovernmental	609	609	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	51	51	-	4,046	4,046
Total revenues	11,653	12,339	686	900,000	875,388	(24,612)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	53,135	76,323	(23,188)
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	1,548	(1,548)	-	-	-
Operations and maintenance	50,584	30,006	20,578	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	50,584	31,554	19,030	53,135	76,323	(23,188)
Excess (deficiency) of revenue over (under) expenditures	(38,931)	(19,215)	19,716	846,865	799,065	(47,800)
OTHER FINANCING SOURCES (USES)						
Transfers in	43,000	43,000	-	-	-	-
Transfers out	(3,000)	(3,000)	-	(900,000)	(876,811)	23,189
Procceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	40,000	40,000	-	(900,000)	(876,811)	23,189
Net change in fund balances	\$ 1,069	20,785	\$ 19,716	\$ (53,135)	(77,746)	\$ (24,611)
Fund balance (deficit), July 1		14,641			768	
Fund balance (deficit), June 30		\$ 35,426			\$ (76,978)	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 6 of 22)

	FORESTVALE CEMETERY			COUNTY PLANNING		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 239,645	\$ 264,484	\$ 24,839	\$ 819,129	\$ 851,660	\$ 32,531
Intergovernmental	12,803	12,800	(3)	43,016	46,990	3,974
Charges for services	30,200	33,610	3,410	102,615	11,896	(90,719)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	500	1,293	793
Investment earnings	10,000	14,072	4,072	-	763	763
Total revenues	292,648	324,966	32,318	965,260	912,602	(52,658)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	881,288	815,760	65,528
Operations and maintenance	-	-	-	399,328	247,329	151,999
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	160,196	145,077	15,119	-	-	-
Operations and maintenance	44,714	45,611	(897)	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	44,342	44,338	4	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	249,252	235,026	14,226	1,280,616	1,063,089	217,527
Excess (deficiency) of revenue over (under) expenditures	43,396	89,940	46,544	(315,356)	(150,487)	164,869
OTHER FINANCING SOURCES (USES)						
Transfers in	6,316	6,510	194	28,793	29,777	984
Transfers out	(40,000)	(40,000)	-	(20,000)	(14,878)	5,122
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(33,684)	(33,490)	194	8,793	14,899	6,106
Net change in fund balances	\$ 9,712	56,450	\$ 46,738	\$ (306,563)	(135,588)	\$ 170,975
Fund balance (deficit), July 1		74,339			424,586	
Fund balance (deficit), June 30		\$ 130,789			\$ 288,998	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 7 of 22)

	EMERGENCY DISASTER			COUNTY HEALTH		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ 3	\$ 3	\$ 820,268	\$ 848,833	\$ 28,565
Intergovernmental	-	-	-	99,985	99,973	(12)
Charges for services	-	-	-	502,769	396,233	(106,536)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	23,500	35,754	12,254
Investment earnings	-	-	-	-	3,605	3,605
Total revenues	-	3	3	1,446,522	1,384,398	(62,124)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	902,397	820,922	81,475
Operations and maintenance	-	-	-	406,452	360,595	45,857
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	1,308,849	1,181,517	127,332
Excess (deficiency) of revenue over (under) expenditures	-	3	3	137,673	202,881	65,208
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	(10,000)	82,762	92,762
Transfers out	-	-	-	(217,387)	(217,217)	170
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	(227,387)	(134,455)	92,932
Net change in fund balances	\$ -	3	\$ 3	\$ (89,714)	68,426	\$ 158,140
Fund balance (deficit), July 1		3,886			380,544	
Fund balance (deficit), June 30		\$ 3,889			\$ 448,970	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 8 of 22)

	SENIOR CITIZENS			COUNTY EXTENSION		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 115,766	\$ 119,945	\$ 4,179	\$ 145,604	\$ 150,548	\$ 4,944
Intergovernmental	6,971	6,969	(2)	8,734	8,733	(1)
Charges for services	-	-	-	750	1,824	1,074
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	4,124	4,124
Investment earnings	-	510	510	-	641	641
Total revenues	122,737	127,424	4,687	155,088	165,870	10,782
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	81,369	79,225	2,144
Operations and maintenance	117,167	117,167	-	89,407	86,292	3,115
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	117,167	117,167	-	170,776	165,517	5,259
Excess (deficiency) of revenue over (under) expenditures	5,570	10,257	4,687	(15,688)	353	16,041
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	2,193	2,399	206
Transfers out	(5,000)	(5,000)	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(5,000)	(5,000)	-	2,193	2,399	206
Net change in fund balances	\$ 570	5,257	\$ 4,687	\$ (13,495)	2,752	\$ 16,247
Fund balance (deficit), July 1		32,140			78,846	
Fund balance (deficit), June 30		\$ 37,397			\$ 81,598	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 9 of 22)

	PUBLIC SAFERY RADIO PROJECT			INMATE PROGRAM		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	1,200	1,200	-	6,500	6,200	(300)
Fines and forfeitures	-	-	-	200	1,025	825
Miscellaneous	-	4,467	4,467	30,900	30,753	(147)
Investment earnings	-	-	-	-	-	-
Total revenues	1,200	5,667	4,467	37,600	37,978	378
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	92,548	79,212	13,336	-	-	-
Operations and maintenance	129,544	62,397	67,147	76,400	67,370	9,030
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	41,000	44,066	(3,066)	-	-	-
Total expenditures	263,092	185,675	77,417	76,400	67,370	9,030
Excess (deficiency) of revenue over (under) expenditures	(261,892)	(180,008)	81,884	(38,800)	(29,392)	9,408
OTHER FINANCING SOURCES (USES)						
Transfers in	263,106	354,742	91,636	30,000	30,000	-
Transfers out	-	-	-	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	263,106	354,742	91,636	30,000	30,000	-
Net change in fund balances	\$ 1,214	174,734	\$ 173,520	\$ (8,800)	608	\$ 9,408
Fund balance (deficit), July 1		27,433			48,376	
Fund balance (deficit), June 30		\$ 202,167			\$ 48,984	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 10 of 22)

	RECORDS PRESERVATION			PARKS DEVELOPMENT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 75,000	\$ 29,476	\$ (45,524)
Intergovernmental	-	-	-	-	-	-
Charges for services	167,226	116,414	(50,812)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	167,226	116,414	(50,812)	75,000	29,476	(45,524)
EXPENDITURES						
Current:						
General government						
Personal services	39,238	38,843	395	-	-	-
Operations and maintenance	88,694	89,088	(394)	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	200,000	-	200,000
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,887	(29,887)
Total expenditures	127,932	127,931	1	200,000	29,887	170,113
Excess (deficiency) of revenue over (under) expenditures	39,294	(11,517)	(50,811)	(125,000)	(411)	124,589
OTHER FINANCING SOURCES (USES)						
Transfers in	-	2,399	2,399	-	-	-
Transfers out	(35,398)	(35,398)	-	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(35,398)	(32,999)	2,399	-	-	-
Net change in fund balances	\$ 3,896	(44,516)	\$ (48,412)	\$ (125,000)	(411)	\$ 124,589
Fund balance (deficit), July 1		63,514			360,156	
Fund balance (deficit), June 30		\$ 18,998			\$ 359,745	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 11 of 22)

	LINCOLN PARKS			BEP		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	25,850	24,937	(913)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	7,600	6,242	(1,358)	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	7,600	6,242	(1,358)	25,850	24,937	(913)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	22,563	22,270	293
Operations and maintenance	-	-	-	4,042	3,866	176
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	8,479	8,479	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	8,479	8,479	-	26,605	26,136	469
Excess (deficiency) of revenue over (under) expenditures	(879)	(2,237)	(1,358)	(755)	(1,199)	(444)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	1,200	1,200
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	1,200	1,200
Net change in fund balances	\$ (879)	(2,237)	\$ (1,358)	\$ (755)	1	\$ 756
Fund balance (deficit), July 1		13,516			14,301	
Fund balance (deficit), June 30		<u>\$ 11,279</u>			<u>\$ 14,302</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 12 of 22)

	DUI PROGRAMS			CITY/COUNTY DRUG		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	90,632	83,982	(6,650)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	4,000	11,482	7,482
Miscellaneous	300	1,035	735	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	90,932	85,017	(5,915)	4,000	11,482	7,482
EXPENDITURES						
Current:						
General government						
Personal services	6,336	5,359	977	-	-	-
Operations and maintenance	434	436	(2)	750	585	165
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	37,186	42,792	(5,606)	-	-	-
Operations and maintenance	52,591	48,312	4,279	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	96,547	96,899	(352)	750	585	165
Excess (deficiency) of revenue over (under) expenditures	(5,615)	(11,882)	(6,267)	3,250	10,897	7,647
OTHER FINANCING SOURCES (USES)						
Transfers in	650	6,995	6,345	-	-	-
Transfers out	(13,000)	(11,673)	1,327	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(12,350)	(4,678)	7,672	-	-	-
Net change in fund balances	\$ (17,965)	(16,560)	\$ 1,405	\$ 3,250	10,897	\$ 7,647
Fund balance (deficit), July 1		30,414			18,728	
Fund balance (deficit), June 30		\$ 13,854			\$ 29,625	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 13 of 22)

	MISSOURI RIVER DRUG TASK FORCE			MRDTF FEDERAL SHARING		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	3,049	3,049	48,599	55,504	6,905
Charges for services	-	-	-	-	-	-
Fines and forfeitures	104,168	116,463	12,295	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	900	261	(639)
Total revenues	104,168	119,512	15,344	49,499	55,765	6,266
EXPENDITURES						
Current:						
General government						
Personal services	21,240	873	20,367	-	-	-
Operations and maintenance	131,718	129,324	2,394	50,863	50,863	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	152,958	130,197	22,761	50,863	50,863	-
Excess (deficiency) of revenue over (under) expenditures	(48,790)	(10,685)	38,105	(1,364)	4,902	6,266
OTHER FINANCING SOURCES (USES)						
Transfers in	1,238	50	(1,188)	-	-	-
Transfers out	(25,000)	(47,760)	(22,760)	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(23,762)	(47,710)	(23,948)	-	-	-
Net change in fund balances	\$ (72,552)	(58,395)	\$ 14,157	\$ (1,364)	4,902	\$ 6,266
Fund balance (deficit), July 1		88,831			29,500	
Fund balance (deficit), June 30		<u>\$ 30,436</u>			<u>\$ 34,402</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 14 of 22)

	HARD ROCK MINE RESERVE			METAL MINES TAX RESERVE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	158	158	-	75	75
Total revenues	-	158	158	-	75	75
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	-	158	158	-	75	75
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	158	\$ 158	\$ -	75	\$ 75
Fund balance (deficit), July 1		8,703			4,141	
Fund balance (deficit), June 30		<u>\$ 8,861</u>			<u>\$ 4,216</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 15 of 22)

	COONEY MEMORIAL			COONEY ACTIVITY		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	5,008	5,008	-	1,140	1,140
Investment earnings	-	148	148	-	8	8
Total revenues	-	5,156	5,156	-	1,148	1,148
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	8,352	(8,352)	-	1,268	(1,268)
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	8,352	(8,352)	-	1,268	(1,268)
Excess (deficiency) of revenue over (under) expenditures	-	(3,196)	(3,196)	-	(120)	(120)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	(3,196)	\$ (3,196)	\$ -	(120)	\$ (120)
Fund balance (deficit), July 1		8,485			650	
Fund balance (deficit), June 30		<u>\$ 5,289</u>			<u>\$ 530</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 16 of 22)

	COMMUNITY DECAY			ALCOHOLISM		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	96,000	115,875	19,875
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	-	-	-	96,000	115,875	19,875
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	238	(238)	-	-	-
Operations and maintenance	1,205	966	239	96,000	88,340	7,660
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	1,205	1,204	1	96,000	88,340	7,660
Excess (deficiency) of revenue over (under) expenditures	(1,205)	(1,204)	1	-	27,535	27,535
OTHER FINANCING SOURCES (USES)						
Transfers in	1,205	8,981	7,776	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	1,205	8,981	7,776	-	-	-
Net change in fund balances	\$ -	7,777	\$ 7,777	\$ -	27,535	\$ 27,535
Fund balance (deficit), July 1		-			1	
Fund balance (deficit), June 30		<u>\$ 7,777</u>			<u>\$ 27,536</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 17 of 22)

	GAS TAX			HIDTA		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	259,742	262,160	2,418	109,053	92,544	(16,509)
Charges for services	7,500	3,094	(4,406)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	10,000	-	(10,000)	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	277,242	265,254	(11,988)	109,053	92,544	(16,509)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	47,694	46,930	764
Operations and maintenance	-	-	-	60,397	56,894	3,503
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	331,065	155,044	176,021	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	331,065	155,044	176,021	108,091	103,824	4,267
Excess (deficiency) of revenue over (under) expenditures	(53,823)	110,210	164,033	962	(11,280)	(12,242)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	2,000	2,399	399
Transfers out	(49,284)	(49,284)	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(49,284)	(49,284)	-	2,000	2,399	399
Net change in fund balances	\$ (103,107)	60,926	\$ 164,033	\$ 2,962	(8,881)	\$ (11,843)
Fund balance (deficit), July 1		334,660			(5,598)	
Fund balance (deficit), June 30		<u>\$ 395,586</u>			<u>\$ (14,479)</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 18 of 22)

	FOREST RESERVE TITLE III			JUSTICE ASSISTANCE GRANT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	15,425	-	(15,425)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	-	-	-	15,425	-	(15,425)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	10,577	5,123	5,454
Operations and maintenance	-	-	-	-	393	(393)
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	30,203	30,202	1	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	30,203	30,202	1	10,577	5,516	5,061
Excess (deficiency) of revenue over (under) expenditures	(30,203)	(30,202)	1	4,848	(5,516)	(10,364)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	697	192	(505)
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	697	192	(505)
Net change in fund balances	\$ (30,203)	(30,202)	\$ 1	\$ 5,545	(5,324)	\$ (10,869)
Fund balance (deficit), July 1		30,202			5,631	
Fund balance (deficit), June 30		<u>\$ -</u>			<u>\$ 307</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 19 of 22)

	CITIZENS CORP/CERT PROGRAM			NATIONAL FIRE PLAN		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	150,000	176,466	26,466
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	-	-	-	150,000	176,466	26,466
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	47,707	44,387	3,320
Operations and maintenance	-	-	-	135,841	139,161	(3,320)
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	183,548	183,548	-
Excess (deficiency) of revenue over (under) expenditures	-	-	-	(33,548)	(7,082)	26,466
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	34,663	25,994	(8,669)
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	34,663	25,994	(8,669)
Net change in fund balances	\$ -	-	\$ -	\$ 1,115	18,912	\$ 17,797
Fund balance (deficit), July 1		500			(26,756)	
Fund balance (deficit), June 30		\$ 500			\$ (7,844)	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 20 of 22)

	CDBG-ECONOMIC DEVELOPMENT			NOXIOUS WEED TRUST GRANT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,541	7,541	-	105,922	80,855	(25,067)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	7,541	7,541	-	105,922	80,855	(25,067)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	105,922	65,638	40,284
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	7,541	7,541	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	7,541	7,541	-	105,922	65,638	40,284
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-	15,217	15,217
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	2,500	2,500
Transfers out	-	-	-	-	(7,552)	(7,552)
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	(5,052)	(5,052)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	10,165	\$ 10,165
Fund balance (deficit), July 1					5,373	
Fund balance (deficit), June 30		\$ -			\$ 15,538	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 21 of 22)

	OTHER GRANTS			SPECIAL ASSESSMENT DISTRICTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 627,895	\$ 663,485	\$ 35,590
Intergovernmental	282,756	268,063	(14,693)	616	617	1
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	5,845	5,845	2,000	750	(1,250)
Investment earnings	-	-	-	29,795	20,273	(9,522)
Total revenues	282,756	273,908	(8,848)	660,306	685,125	24,819
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	12,189	8,896	3,293	-	-	-
Operations and maintenance	109,875	113,086	(3,211)	-	-	-
Public works						
Personal services	-	-	-	2,339	2,664	(325)
Operations and maintenance	-	-	-	1,640,733	265,355	1,375,378
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	145,909	69,385	76,524	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	55,230	54,033	1,197
Capital outlay	-	-	-	-	-	-
Total expenditures	267,973	191,367	76,606	1,698,302	322,052	1,376,250
Excess (deficiency) of revenue over (under) expenditures	14,783	82,541	67,758	(1,037,996)	363,073	1,401,069
OTHER FINANCING SOURCES (USES)						
Transfers in	100	372	272	-	11,378	11,378
Transfers out	(14,736)	(14,256)	480	(21,772)	(20,000)	1,772
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(14,636)	(13,884)	752	(21,772)	(8,622)	13,150
Net change in fund balances	\$ 147	68,657	\$ 68,510	\$ (1,059,768)	354,451	\$ 1,414,219
Fund balance (deficit), July 1		(132,303)			1,074,850	
Fund balance (deficit), June 30		\$ (63,646)			\$ 1,429,301	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 22 of 22)

	TOTAL NONMAJOR SPECIAL REVENUE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes/assessments	\$ 7,128,684	\$ 7,290,889	\$ 162,205
Intergovernmental	4,118,454	3,947,357	(171,097)
Charges for services	1,338,835	1,053,248	(285,587)
Fines and forfeitures	152,454	179,899	27,445
Miscellaneous	288,410	302,695	14,285
Investment earnings	82,764	68,638	(14,126)
Total revenues	13,109,601	12,842,726	(266,875)
EXPENDITURES			
Current:			
General government			
Personal services	1,603,471	1,481,100	122,371
Operations and maintenance	1,181,563	1,038,857	142,706
Public safety			
Personal services	266,392	232,288	34,104
Operations and maintenance	625,855	540,781	85,074
Public works			
Personal services	1,146,267	1,103,995	42,272
Operations and maintenance	3,277,665	1,540,802	1,736,863
Public health			
Personal services	2,578,349	2,365,521	212,828
Operations and maintenance	1,648,171	1,344,642	303,529
Social and economic			
Personal services	444,775	359,736	85,039
Operations and maintenance	331,790	321,715	10,075
Culture and recreation			
Personal services	-	1,548	(1,548)
Operations and maintenance	259,063	38,485	220,578
Debt service	351,590	523,944	(172,354)
Capital outlay	41,000	73,953	(32,953)
Total expenditures	13,755,951	10,967,367	2,788,584
Excess (deficiency) of revenue over (under) expenditures	(646,350)	1,875,359	2,521,709
OTHER FINANCING SOURCES (USES)			
Transfers in	860,996	1,092,553	231,557
Transfers out	(2,280,682)	(2,323,223)	(42,541)
Proceed from sale of capital assets	17,500	134	(17,366)
Total other financing sources(uses)	(1,402,186)	(1,230,536)	171,650
Net change in fund balances	\$ (2,048,536)	644,823	\$ 2,693,359
Fund balance (deficit), July 1		4,533,574	
Fund balance (deficit), June 30		<u>\$ 5,178,397</u>	

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LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 1 of 3)

	CITY/COUNTY BUILDING DEBT			HEALTH FACILITIES DEBT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 158,143	\$ 157,603	\$ (540)
Intergovernmental	-	-	-	27,122	27,116	(6)
Miscellaneous	-	67,129	67,129	-	-	-
Investment earnings	-	-	-	4,500	2,100	(2,400)
Total revenues	-	67,129	67,129	189,765	186,819	(2,946)
EXPENDITURES						
Current:						
Public works	-	595,137	(595,137)	-	-	-
Public health	-	-	-	138,490	138,490	-
Debt service	-	67,129	(67,129)	-	-	-
Total expenditures	-	662,266	(662,266)	138,490	138,490	-
Excess (deficiency) of revenue over (under) expenditures	-	(595,137)	(595,137)	51,275	48,329	(2,946)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(66,490)	(66,490)	-
Loans	-	595,137	595,137	-	-	-
Total other financing sources(uses)	-	595,137	595,137	(66,490)	(66,490)	-
Net change in fund balances	\$ -	-	\$ -	\$ (15,215)	(18,161)	\$ (2,946)
Fund balance (deficit), July 1					39,111	
Fund balance (deficit), June 30		\$ -			\$ 20,950	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 2 of 3)

	RSID REVOLVING DEBT			RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 262,473	\$ 308,296	\$ 45,823
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	8,300	7,494	(806)	5,135	3,842	(1,293)
Total revenues	8,300	7,494	(806)	267,608	312,138	44,530
EXPENDITURES						
Current:						
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service	-	-	-	318,244	315,021	3,223
Total expenditures	-	-	-	318,244	315,021	3,223
Excess (deficiency) of revenue over (under) expenditures	8,300	7,494	(806)	(50,636)	(2,883)	47,753
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	37,425	37,425
Transfers out	-	-	-	-	(79,310)	(79,310)
Loans	10,000	23,125	13,125	-	-	-
Total other financing sources(uses)	10,000	23,125	13,125	-	(41,885)	(41,885)
Net change in fund balances	\$ 18,300	30,619	\$ 12,319	\$ (50,636)	(44,768)	\$ 5,868
Fund balance (deficit), July 1		236,970			238,919	
Fund balance (deficit), June 30		\$ 267,589			\$ 194,151	

**LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 3 of 3)**

	TOTAL DEBT SERVICE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes/assessments	\$ 420,616	\$ 465,899	\$ 45,283
Intergovernmental	27,122	27,116	(6)
Miscellaneous	-	67,129	67,129
Investment earnings	17,935	13,436	(4,499)
Total revenues	465,673	573,580	107,907
EXPENDITURES			
Current:			
Public works	-	595,137	(595,137)
Public health	138,490	138,490	-
Debt service	318,244	382,150	(63,906)
Total expenditures	456,734	1,115,777	(659,043)
Excess (deficiency) of revenue over (under) expenditures	8,939	(542,197)	(551,136)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	37,425	37,425
Transfers out	(66,490)	(145,800)	(79,310)
Loans	10,000	618,262	608,262
Total other financing sources(uses)	(56,490)	509,887	566,377
Net change in fund balances	\$ (47,551)	(32,310)	\$ 15,241
Fund balance (deficit), July 1		515,000	
Fund balance (deficit), June 30		\$ 482,690	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 1 of 4)

	CAPITAL DEVELOPMENT			CTEP PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Intergovernmental	\$ 8,000	\$ 27,905	\$ 19,905	\$ -	\$ -	\$ -
Miscellaneous	5,024	-	(5,024)	-	-	-
Investment earnings	190,000	143,927	(46,073)	-	-	-
Total revenues	203,024	171,832	(31,192)	-	-	-
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	187,200	97,922	89,278	-	-	-
Public safety						
Operations and maintenance	305,880	351,962	(46,082)	-	-	-
Public works						
Operations and maintenance	588,293	541,004	47,289	-	25,115	(25,115)
Public health						
Operations and maintenance	6,500	-	6,500	-	-	-
Total expenditures	1,087,873	990,888	96,985	-	25,115	(25,115)
Excess (deficiency) of revenue over (under) expenditures	(884,849)	(819,056)	65,793	-	(25,115)	(25,115)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,340,325	2,086,410	746,085	-	-	-
Transfers out	(1,000,000)	(703,534)	296,466	-	-	-
Loans	-	-	-	-	-	-
Proceeds from sale of capital assets	-	14,300	14,300	-	-	-
Total other financing sources(uses)	340,325	1,397,176	1,056,851	-	-	-
Net change in fund balances	\$ (544,524)	578,120	\$ 1,122,644	\$ -	(25,115)	\$ (25,115)
Fund balance (deficit), July 1		4,644,476			-	
Fund balance (deficit), June 30		<u>\$ 5,222,596</u>			<u>\$ (25,115)</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 2 of 4)

	RID PROJECTS			FEDERAL GRANT PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Intergovernmental	\$ 73,550	\$ -	\$ (73,550)	\$ 950,517	\$ 1,135,652	\$ 185,135
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	73,550	-	(73,550)	950,517	1,135,652	185,135
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	-	-	-	1,569,690	1,565,811	3,879
Public safety						
Operations and maintenance	-	-	-	-	-	-
Public works						
Operations and maintenance	73,000	21,533	51,467	-	-	-
Public health						
Operations and maintenance	-	-	-	-	-	-
Total expenditures	73,000	21,533	51,467	1,569,690	1,565,811	3,879
Excess (deficiency) of revenue over (under) expenditures	550	(21,533)	(22,083)	(619,173)	(430,159)	189,014
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	369,989	357,018	(12,971)
Transfers out	-	(37,425)	(37,425)	-	(4,015)	(4,015)
Loans	43,000	-	(43,000)	494,729	432,241	(62,488)
Proceeds from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	43,000	(37,425)	(80,425)	864,718	785,244	(79,474)
Net change in fund balances	\$ 43,550	(58,958)	\$ (102,508)	\$ 245,545	355,085	\$ 109,540
Fund balance (deficit), July 1		33,753			(355,085)	
Fund balance (deficit), June 30		<u>\$ (25,205)</u>			<u>\$ -</u>	

**LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 3 of 4)**

	PUBLIC SAFETY RADIO PROJECT			ROAD/BRIDGE INFRASTRUCTURE PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 7,401,846	\$ 4,527,896	\$ (2,873,950)
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	3,250	3,250	-	-	-
Total revenues	-	3,250	3,250	7,401,846	4,527,896	(2,873,950)
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	-	-	-	-	-	-
Public safety						
Operations and maintenance	200,000	161,461	38,539	-	-	-
Public works						
Operations and maintenance	-	-	-	7,864,872	5,592,490	2,272,382
Public health						
Operations and maintenance	-	-	-	-	-	-
Total expenditures	200,000	161,461	38,539	7,864,872	5,592,490	2,272,382
Excess (deficiency) of revenue over (under) expenditures	(200,000)	(158,211)	41,789	(463,026)	(1,064,594)	(601,568)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	603,834	603,834	-
Transfers out	-	(87,437)	(87,437)	-	-	-
Loans	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	(87,437)	(87,437)	603,834	603,834	-
Net change in fund balances	\$ (200,000)	(245,648)	\$ (45,648)	\$ 140,808	(460,760)	\$ (601,568)
Fund balance (deficit), July 1		245,648			(10,802)	
Fund balance (deficit), June 30		<u>\$ -</u>			<u>\$ (471,562)</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 4 of 4)

	TOTAL CAPITAL PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental	\$ 8,433,913	\$ 5,691,453	\$ (2,742,460)
Miscellaneous	5,024	-	(5,024)
Investment earnings	190,000	147,177	(42,823)
Total revenues	8,628,937	5,838,630	(2,790,307)
EXPENDITURES			
Capital outlay			
General government			
Operations and maintenance	1,756,890	1,663,733	93,157
Public safety			
Operations and maintenance	505,880	513,423	(7,543)
Public works			
Operations and maintenance	8,526,165	6,180,142	2,346,023
Public health			
Operations and maintenance	6,500	-	6,500
Total expenditures	10,795,435	8,357,298	2,438,137
Excess (deficiency) of revenue over (under) expenditures	(2,166,498)	(2,518,668)	(352,170)
OTHER FINANCING SOURCES (USES)			
Transfers in	2,314,148	3,047,262	733,114
Transfers out	(1,000,000)	(832,411)	167,589
Loans	537,729	432,241	(105,488)
Proceeds from sale of capital assets	-	14,300	14,300
Total other financing sources(uses)	1,851,877	2,661,392	809,515
Net change in fund balances	\$ (314,621)	142,724	\$ 457,345
Fund balance (deficit), July 1		4,557,990	
Fund balance (deficit), June 30		\$ 4,700,714	



LEWIS AND CLARK COUNTY, MONTANA

ENTERPRISE FUNDS

Enterprise Funds account for the operations and activities that render services on a user charge basis to the general public.

Augusta Landfill - Used to account for the receipt of property tax assessments and other resources and related expenses for the operation of the landfill in Augusta.

Lincoln Landfill - Used to account for the receipt of property tax assessments and other resources and related expenses for the operation of the landfill in Lincoln.

Scratchgravel Landfill - Used to account for the receipt of property tax assessments, user charges and other resources and related expenses for the operation of the Scratchgravel Landfill.

Marysville Landfill - Used to account for the receipt of property tax assessments and other resources and related expenses for the operation of the landfill in Marysville.

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2009

	AUGUSTA SOLID WASTE	LINCOLN SOLID WASTE	SCRATCH- GRAVEL LANDFILL	MARYSVILLE SOLID WASTE	TOTAL NONMAJOR ENTERPRISE FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 43,073	\$ 71,285	\$ 619,518	\$ 27,711	\$ 761,587
Investments	11,260	18,636	161,956	7,244	199,096
Receivables:					
Accounts/contracts	4,449	9,132	135,432	3,576	152,589
Total current assets	<u>58,782</u>	<u>99,053</u>	<u>916,906</u>	<u>38,531</u>	<u>1,113,272</u>
Noncurrent assets:					
Restricted assets:					
Land and Construction in Progress	5,396	-	54,611	3,587	63,594
Buildings, improvements, vehicles and equipment(net)	51,365	5,921	-	-	57,286
Total noncurrent assets	<u>56,761</u>	<u>5,921</u>	<u>54,611</u>	<u>3,587</u>	<u>120,880</u>
Total assets	<u>115,543</u>	<u>104,974</u>	<u>971,517</u>	<u>42,118</u>	<u>1,234,152</u>
Liabilities:					
Current liabilities:					
Accounts payable	3,076	9,390	125,406	-	137,872
Landfill postclosure costs payable - current	-	-	20,000	-	20,000
Compensated absences payable	263	91	265	140	759
Total current liabilities	<u>3,339</u>	<u>9,481</u>	<u>145,671</u>	<u>140</u>	<u>158,631</u>
Noncurrent liabilities:					
Landfill postclosure costs payable	-	-	300,000	-	300,000
Compensated absences payable	2,362	820	2,388	1,262	6,832
Total noncurrent liabilities	<u>2,362</u>	<u>820</u>	<u>302,388</u>	<u>1,262</u>	<u>306,832</u>
Total liabilities	<u>5,701</u>	<u>10,301</u>	<u>448,059</u>	<u>1,402</u>	<u>465,463</u>
NET ASSETS					
Investment in capital assets, net of related debt	56,761	5,921	54,611	3,587	120,880
Restricted for other purposes	-	-	-	2,200	2,200
Unrestricted	53,081	88,752	468,847	34,929	645,609
Total net assets	<u>\$ 109,842</u>	<u>\$ 94,673</u>	<u>\$ 523,458</u>	<u>\$ 40,716</u>	<u>\$ 768,689</u>

**LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2009**

	<u>AUGUSTA LANDFILL</u>	<u>LINCOLN LANDFILL</u>	<u>SCRATCH- GRAVEL LANDFILL</u>	<u>MARYSVILLE LANDFILL</u>	<u>TOTAL</u>
OPERATING REVENUES					
Charges for services	\$ 47,620	\$ 97,641	\$ 851,423	\$ 21,535	\$ 1,018,219
Total Operating Revenues	47,620	97,641	851,423	21,535	1,018,219
OPERATING EXPENSES					
Personal services	28,262	12,809	26,598	13,831	81,500
Supplies	2,566	5,991	63,215	13,289	85,061
Purchased services	43,666	122,274	909,972	6,168	1,082,080
Depreciation	4,803	960	-	-	5,763
Total Operating Expenses	79,297	142,034	999,785	33,288	1,254,404
Operating income (loss)	(31,677)	(44,393)	(148,362)	(11,753)	(236,185)
NONOPERATING REVENUES (EXPENSES)					
Interest income	1,203	1,892	12,619	743	16,457
Total Nonoperating Revenues (Expenses)	1,203	1,892	12,619	743	16,457
Income (loss) before transfers	(30,474)	(42,501)	(135,743)	(11,010)	(219,728)
Transfers in	120	583	1,266	895	2,864
Transfers out	-	-	(8,970)	-	(8,970)
Change in net assets	(30,354)	(41,918)	(143,447)	(10,115)	(225,834)
Total net assets, beginning	140,196	136,591	666,905	50,831	994,523
Total net assets, ending	\$ 109,842	\$ 94,673	\$ 523,458	\$ 40,716	\$ 768,689

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2009

	AUGUSTA LANDFILL	LINCOLN LANDFILL	SCRATCH- GRAVEL LANDFILL	MARYSVILLE LANDFILL	TOTAL
Cash flows from operating activities:					
Cash received from customers	\$ 50,554	\$ 107,985	\$ 1,001,851	\$ 24,708	\$ 1,185,098
Cash payments for goods and services	(46,556)	(130,959)	(959,517)	(19,457)	(1,156,489)
Cash payments for employees	(27,997)	(12,274)	(27,329)	(13,425)	(81,025)
Cash payments for landfill closure and post closure costs	-	-	(20,000)	-	(20,000)
Net cash provided by (used by) operating activities	(23,999)	(35,248)	(4,995)	(8,174)	(72,416)
Cash flows from noncapital financing activities:					
Transfers from other Funds	120	583	1,266	895	2,864
Transfers to other Funds	-	-	(8,970)	-	(8,970)
Net cash provided by (used by) noncapital financing activities	120	583	(7,704)	895	(6,106)
Cash flows from investing activities:					
Receipts of interest and dividends	1,204	1,891	12,619	743	16,457
Payments for investments	(1,881)	(3,693)	(66,764)	(2,191)	(74,529)
Net cash provided by (used by) investing activities	(677)	(1,802)	(54,145)	(1,448)	(58,072)
Net increase (decrease) in cash and cash equivalents	(24,556)	(36,467)	(66,844)	(8,727)	(136,594)
Cash and cash equivalents, July 1	67,629	107,752	686,362	36,438	898,181
Cash and cash equivalents, June 30	\$ 43,073	\$ 71,285	\$ 619,518	\$ 27,711	\$ 761,587
Cash and cash equivalents, current	\$ 43,073	\$ 71,285	\$ 619,518	\$ 27,711	\$ 761,587
Total Cash and cash equivalents, June 30	\$ 43,073	\$ 71,285	\$ 619,518	\$ 27,711	\$ 761,587
Reconciliation of operating income to net cash provided by operating activity:					
Operating income (loss)	\$ (31,677)	\$ (44,393)	\$ (148,362)	\$ (11,753)	\$ (236,185)
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:					
Depreciation	4,803	960	-	-	5,763
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	2,934	10,344	150,428	3,173	166,879
Increase (decrease) compensated absences	265	535	(731)	406	475
Increase (decrease) accounts payable	(324)	(2,694)	13,670	-	10,652
Increase (decrease) postclosure liability	-	-	(20,000)	-	(20,000)
Net cash provided by (used by) operating activities	\$ (23,999)	\$ (35,248)	\$ (4,995)	\$ (8,174)	\$ (72,416)
Schedule of Noncash Transactions					
Write off of accounts receivables	91	186	1,461	36	1,774

LEWIS AND CLARK COUNTY, MONTANA

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Building Maintenance Services - Used to account for all maintenance on County buildings. Each department is billed on a per unit basis to recover operating costs.

Health Care Facilities - Used to account for all rental revenue and maintenance expense on the County Health Building.

County Shop Fund - Used to account for the County shop, which maintains all County vehicles and bills each department based upon vehicle part and equipment charges and the number of maintenance hours spent on each vehicle.

Fuel Revolving Funds - Used to account for the purchase and maintenance of gasoline. Each department is billed on a per unit basis to recover operating costs.

Information Technology and Services - Used to account for the purchase, maintenance and operation of all information technology services, such as network, geographical information systems, the AS-400 system and technology training for the County and the City of Helena. The source of funding for this department is based upon a fee for service charged to the various departments.

Liability Insurance - Used to account for liability insurance claims.

Health Insurance - Used to account for the major medical coverage, dental, vision, life insurance and employee assistance claims. Each department is charged on a per employee basis to recover the costs.

Flexible Benefits Administration - Used to account for the cost of flexible benefits for County employees.

**LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2009
(Page 1 of 2)**

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 339,657	\$ 104,397	\$ 224,613	\$ 14,340
Investments	88,794	27,292	58,719	3,749
Receivables:				
Accounts/contracts	-	-	-	1,703
Inventories	-	-	8,905	12,955
Total current assets	<u>428,451</u>	<u>131,689</u>	<u>292,237</u>	<u>32,747</u>
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	69,951	-	-
Land and Construction in Progress	43,542	212,844	-	-
Buildings, improvements, vehicles and equipment(net)	359,993	653,804	50,070	8,615
Total noncurrent assets	<u>403,535</u>	<u>936,599</u>	<u>50,070</u>	<u>8,615</u>
Total assets	<u>831,986</u>	<u>1,068,288</u>	<u>342,307</u>	<u>41,362</u>
Liabilities:				
Current liabilities:				
Accounts payable	78,994	5,139	5,634	-
Revenue bonds payable	-	45,000	-	-
Claims payable	-	-	-	-
Compensated absences payable	4,110	1,522	1,906	-
Total current liabilities	<u>83,104</u>	<u>51,661</u>	<u>7,540</u>	<u>-</u>
Noncurrent liabilities:				
Revenue bonds payable	-	440,000	-	-
Compensated absences payable	36,992	13,700	17,156	-
Total noncurrent liabilities	<u>36,992</u>	<u>453,700</u>	<u>17,156</u>	<u>-</u>
Total liabilities	<u>120,096</u>	<u>505,361</u>	<u>24,696</u>	<u>-</u>
NET ASSETS				
Investment in capital assets, net of related debt	403,535	381,648	50,070	8,615
Restricted for bond reserve	-	69,951	-	-
Restricted for other purposes	61,092	-	-	-
Unrestricted	247,263	111,328	267,541	32,747
Total net assets	<u>\$ 711,890</u>	<u>\$ 562,927</u>	<u>\$ 317,611</u>	<u>\$ 41,362</u>

LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
 June 30, 2009
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINISTRATION	TOTAL INTERNAL SERVICE
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,195,121	\$ 280,138	\$ 480,640	\$ 21,687	\$ 2,660,593
Investments	312,432	73,235	125,651	5,669	695,541
Receivables:					
Accounts/contracts	-	-	175,126	-	176,829
Inventories	-	-	-	-	21,860
Total current assets	<u>1,507,553</u>	<u>353,373</u>	<u>781,417</u>	<u>27,356</u>	<u>3,554,823</u>
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	-	-	-	-	69,951
Land and Construction in Progress	-	-	-	-	256,386
Buildings, improvements, vehicles and equipment(net)	281,206	-	-	-	1,353,688
Total noncurrent assets	<u>281,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,680,025</u>
Total assets	<u>1,788,759</u>	<u>353,373</u>	<u>781,417</u>	<u>27,356</u>	<u>5,234,848</u>
Liabilities:					
Current liabilities:					
Accounts payable	31,724	-	1,250	-	122,741
Revenue bonds payable	-	-	-	-	45,000
Claims payable	-	-	181,297	-	181,297
Compensated absences payable	8,289	-	429	-	16,256
Total current liabilities	<u>40,013</u>	<u>-</u>	<u>182,976</u>	<u>-</u>	<u>365,294</u>
Noncurrent liabilities:					
Revenue bonds payable	-	-	-	-	440,000
Compensated absences payable	74,600	-	3,860	-	146,308
Total noncurrent liabilities	<u>74,600</u>	<u>-</u>	<u>3,860</u>	<u>-</u>	<u>586,308</u>
Total liabilities	<u>114,613</u>	<u>-</u>	<u>186,836</u>	<u>-</u>	<u>951,602</u>
NET ASSETS					
Investment in capital assets, net of related debt	281,206	-	-	-	1,125,074
Restricted for bond reserve	-	-	-	-	69,951
Restricted for other purposes	19,293	-	-	-	80,385
Unrestricted	<u>1,373,647</u>	<u>353,373</u>	<u>594,581</u>	<u>27,356</u>	<u>3,007,836</u>
Total net assets	<u>\$ 1,674,146</u>	<u>\$ 353,373</u>	<u>\$ 594,581</u>	<u>\$ 27,356</u>	<u>\$ 4,283,246</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
OPERATING REVENUES				
Intergovernmental	\$ 30,880	\$ -	\$ -	\$ -
Charges for services	1,184,275	240,664	532,684	330,470
Miscellaneous	316	-	-	-
Total Operating Revenues	1,215,471	240,664	532,684	330,470
OPERATING EXPENSES				
Personal services	454,586	134,182	220,504	-
Supplies	232,085	42,286	247,256	287,089
Purchased services	410,616	46,996	49,581	876
Depreciation	38,147	27,265	6,585	7,952
Total Operating Expenses	1,135,434	250,729	523,926	295,917
Operating income (loss)	80,037	(10,065)	8,758	34,553
NONOPERATING REVENUES (EXPENSES)				
Interest income	4,633	1,858	4,502	-
Interest expense	-	(28,515)	-	(388)
Proceeds from sale of capital assets	3,810	-	-	-
Total Nonoperating Revenues (Expenses)	8,443	(26,657)	4,502	(388)
Income (loss) before transfers	88,480	(36,722)	13,260	34,165
Transfers in	36,246	72,586	9,064	-
Transfers out	(5,390)	(2,310)	(2,000)	-
Change in net assets	119,336	33,554	20,324	34,165
Total net assets, beginning	592,554	529,373	297,287	7,197
Total net assets, ending	\$ 711,890	\$ 562,927	\$ 317,611	\$ 41,362

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINISTRATION	TOTAL
OPERATING REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 30,880
Charges for services	2,149,970	605,049	4,251,274	6,243	9,300,629
Miscellaneous	188	11,377	-	-	11,881
Total Operating Revenues	2,150,158	616,426	4,251,274	6,243	9,343,390
OPERATING EXPENSES					
Personal services	981,743	-	50,512	-	1,841,527
Supplies	653,627	482,864	-	-	1,945,207
Purchased services	419,170	6,663	4,292,069	-	5,225,971
Depreciation	76,084	-	-	-	156,033
Total Operating Expenses	2,130,624	489,527	4,342,581	-	9,168,738
Operating income (loss)	19,534	126,899	(91,307)	6,243	174,652
NONOPERATING REVENUES (EXPENSES)					
Interest income	20,390	388	12,949	-	44,720
Interest expense	-	-	-	-	(28,903)
Proceeds from sale of capital assets	-	-	-	-	3,810
Total Nonoperating Revenues (Expenses)	20,390	388	12,949	-	19,627
Income (loss) before transfers	39,924	127,287	(78,358)	6,243	194,279
Transfers in	36,175	-	1,820	-	155,891
Transfers out	-	-	-	-	(9,700)
Change in net assets	76,099	127,287	(76,538)	6,243	340,470
Total net assets, beginning	1,598,047	226,086	671,119	21,113	3,942,776
Total net assets, ending	\$ 1,674,146	\$ 353,373	\$ 594,581	\$ 27,356	\$ 4,283,246

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
Cash flows from operating activities:				
Cash received from customers	\$ 1,184,275	\$ 240,664	\$ 532,684	\$ 331,145
Cash payments for goods and services	(641,189)	(89,925)	(301,601)	(298,738)
Cash payments for employees	(458,156)	(122,152)	(215,321)	-
Cash received from other operating revenues	316	-	-	-
Cash received from grant revenue	30,880	-	-	-
Net cash provided by (used by) operating activities	116,126	28,587	15,762	32,407
Cash flows from noncapital financing activities:				
Transfers from other Funds	36,246	72,586	9,064	-
Transfers to other Funds	(5,390)	(2,310)	(2,000)	-
Proceeds from interfund loans	-	-	-	(2,349)
Net cash provided by (used by) noncapital financing activities	30,856	70,276	7,064	(2,349)
Cash flows from capital and related financing activities:				
Payments for capital acquisitions	(50,168)	-	-	-
Proceeds from sale of capital assets	3,810	-	-	-
Principal repayment - bonds/loans	-	(40,000)	-	(11,581)
Interest paid	-	(28,515)	-	(388)
Net cash provided by (used by) capital and related financing activities	(46,358)	(68,515)	-	(11,969)
Cash flows from investing activities:				
Receipts of interest and dividends	4,633	1,858	4,501	-
Payments for investments	(49,430)	(15,221)	(27,538)	(3,749)
Net cash provided by (used by) investing activities	(44,797)	(13,363)	(23,037)	(3,749)
Net increase (decrease) in cash and cash equivalents	55,827	16,985	(211)	14,340
Cash and cash equivalents, July 1	283,830	157,363	224,824	-
Cash and cash equivalents, June 30	\$ 339,657	\$ 174,348	\$ 224,613	\$ 14,340
Cash and cash equivalents, current	\$ 339,657	\$ 104,397	\$ 224,613	\$ 14,340
Cash and cash equivalents, noncurrent - restricted	-	69,951	-	-
Total Cash and cash equivalents, June 30	\$ 339,657	\$ 174,348	\$ 224,613	\$ 14,340
Reconciliation of operating income to net cash provided by operating activity:				
Operating income (loss)	\$ 80,037	\$ (10,065)	\$ 8,758	\$ 34,553
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:				
Depreciation	38,147	27,265	6,585	7,952
Change in assets and liabilities:				
(Increase) decrease taxes/accounts/other receivables	-	-	-	675
(Increase) decrease inventory	-	-	1,705	7,020
Increase (decrease) compensated absences	(4,989)	11,658	4,191	-
Increase (decrease) accounts payable	2,931	(271)	(5,477)	(17,793)
Increase (decrease) claims payable	-	-	-	-
Net cash provided by (used by) operating activities	\$ 116,126	\$ 28,587	\$ 15,762	\$ 32,407
Schedule of Noncash Transactions				
Capital Asset Trade ins	(190)	-	-	-

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2009
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINI- STRATION	TOTAL
Cash flows from operating activities:					
Cash received from customers	\$ 2,292,394	\$ 611,670	\$ 4,145,786	\$ 6,243	\$ 9,344,861
Cash payments for goods and services	(1,073,075)	(489,527)	(4,319,795)	-	(7,213,850)
Cash payments for employees	(1,007,495)	-	(49,827)	-	(1,852,951)
Cash received from other operating revenues	188	11,377	-	-	11,881
Cash received from grant revenue	-	-	-	-	30,880
Net cash provided by (used by) operating activities	212,012	133,520	(223,836)	6,243	320,821
Cash flows from noncapital financing activities:					
Transfers from other Funds	36,175	-	1,820	-	155,891
Transfers to other Funds	-	-	-	-	(9,700)
Proceeds from interfund loans	-	-	-	-	(2,349)
Net cash provided by (used by) noncapital financing activities	36,175	-	1,820	-	143,842
Cash flows from capital and related financing activities:					
Payments for capital acquisitions	-	-	-	-	(50,168)
Proceeds from sale of capital assets	-	-	-	-	3,810
Principal repayment - bonds/loans	-	-	-	-	(51,581)
Interest paid	-	-	-	-	(28,903)
Net cash provided by (used by) capital and related financing activities	-	-	-	-	(126,842)
Cash flows from investing activities:					
Receipts of interest and dividends	20,390	388	12,949	-	44,719
Payments for investments	(161,529)	(46,505)	(26,342)	(3,097)	(333,411)
Net cash provided by (used by) investing activities	(141,139)	(46,117)	(13,393)	(3,097)	(288,692)
Net increase (decrease) in cash and cash equivalents	107,048	87,403	(235,409)	3,146	49,129
Cash and cash equivalents, July 1	1,088,073	192,735	716,049	18,541	2,681,415
Cash and cash equivalents, June 30	\$ 1,195,121	\$ 280,138	\$ 480,640	\$ 21,687	\$ 2,730,544
Cash and cash equivalents, current	\$ 1,195,121	\$ 280,138	\$ 480,640	\$ 21,687	\$ 2,660,593
Cash and cash equivalents, noncurrent - restricted	-	-	-	-	69,951
Cash and cash equivalents, June 30	\$ 1,195,121	\$ 280,138	\$ 480,640	\$ 21,687	\$ 2,730,544
Reconciliation of operating income to net cash provided by operating activity:					
Operating income (loss)	\$ 19,534	\$ 126,899	\$ (91,307)	\$ 6,243	\$ 174,652
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:					
Depreciation	76,084	-	-	-	156,033
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	142,424	6,621	(105,488)	-	44,232
(Increase) decrease inventory	-	-	-	-	8,725
Increase (decrease) compensated absences	(28,158)	-	1,051	-	(16,247)
Increase (decrease) accounts payable	2,128	-	(366)	-	(18,848)
Increase (decrease) claims payable	-	-	(27,726)	-	(27,726)
Net cash provided by (used by) operating activities	\$ 212,012	\$ 133,520	\$ (223,836)	\$ 6,243	\$ 320,821
Schedule of Noncash Transactions					
Capital Asset Trade ins	-	-	-	-	(190)



LEWIS AND CLARK COUNTY, MONTANA

DISCRETELY PRESENTED COMPONENT UNITS

Cooperative Health Center – The Cooperative Health Center (CHC) is a nonprofit corporation organized for the purpose of providing health services to the medically under served in the County.

**LEWIS AND CLARK COUNTY, MONTANA
COMPONENT UNITS
COMBINING BALANCE SHEET
June 30, 2009**

	COOPERATIVE HEALTH CENTER
ASSETS AND OTHER DEBITS	
Assets:	
Cash and cash equivalents	\$ 471,001
Investments	123,129
Receivables:	
Accounts/contracts	288,413
Due from other governments	28,726
Inventories	32,770
TOTAL ASSETS/OTHER DEBITS	944,039
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
Accounts payable	73,139
Total Liabilities	73,139
Fund balance:	
Reserved for:	
Inventories	32,770
Unreserved	838,130
Total Equity and Other Credits	870,900
TOTAL LIABILITIES AND FUND EQUITY	\$ 944,039
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS	
Total <i>fund balance</i> for governmental funds	\$ 870,900
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(139,177)
OPEB implicit rate subsidy	(8,842)
Net Assets of Governmental Activities	\$ 722,881

**LEWIS AND CLARK COUNTY, MONTANA
 COMPONENT UNIT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 For the Fiscal Year Ended June 30, 2009**

	COOPERATIVE HEALTH CENTER
REVENUES	
Intergovernmental	\$ 1,315,128
Charges for services	1,290,539
Miscellaneous	341,934
Total Revenues	2,947,601
EXPENDITURES	
Current:	
Public health	2,996,774
Total Expenditures	2,996,774
Excess (deficiency) of revenue over (under) expenditures	(49,173)
Net change in fund balances	(49,173)
Fund balance, July 1	920,073
Fund balance, June 30	\$ 870,900

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

Net Change in fund balances -- total governmental funds (49,173)

The change in net assets reported for governmental activities in the statement of activities is different because:

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.

Compensated absences	(18,252)
OPEB implicit rate subsidy	(8,842)
Change in net assets of governmental activities	\$ (76,267)



LEWIS AND CLARK COUNTY, MONTANA

FIDUCIARY ASSETS – INVESTMENT TRUST FUNDS

External Portion – Investment Pool - Used to account for all cash and investments held in the County's investment pool for legally separate entities.

Individual Investment Funds - Used to account for all cash and investments held by the County and separately invested for legally separate entities. These funds consist of the following:

- City/County Building Investment Fund
- Helena School District No. 1 Bond Accounts
- East Helena School District No. 9 Bond Account
- Montana School Workers' Compensation Program

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS - INVESTMENT TRUST FUNDS
 FIDUCIARY FUNDS
 June 30, 2009**

	EXTERNAL PORTION INVESTMENT POOL	INDIVIDUAL INVESTMENT FUNDS	TOTAL INVESTMENT TRUST FUNDS
ASSETS			
Cash and cash equivalents	\$ 24,151,292	\$ 4,132,186	\$ 28,283,478
Investments	6,313,710	-	6,313,710
Total assets	30,465,002	4,132,186	34,597,188
 NET ASSETS			
Held in trust for:			
External investment pool participants	30,465,002	-	30,465,002
Individual investment accounts	-	4,132,186	4,132,186
Total net assets	\$ 30,465,002	\$ 4,132,186	\$ 34,597,188

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - INVESTMENT TRUST FUNDS
 FIDUCIARY FUNDS
 For the Fiscal Year Ended June 30, 2009**

	EXTERNAL PORTION INVESTMENT POOL	INDIVIDUAL INVESTMENT FUNDS	TOTAL INVESTMENT TRUST FUNDS
ADDITIONS			
Contributions to pooled investments	\$ 94,666,461	\$ 2,061,513	\$ 96,727,974
Interest and investment income	519,233	58,757	577,990
Total additions	95,185,694	2,120,270	97,305,964
DEDUCTIONS			
Distribution from pooled investments	94,857,257	1,468,124	96,325,381
Administrative expenses	15,660	-	15,660
Total deductions	94,872,917	1,468,124	96,341,041
Change in net assets held in trust for: Pool participants	312,777	652,146	964,923
Net assets held in trust, beginning of year	30,152,225	3,480,040	33,632,265
Net assets held in trust, end of year	\$ 30,465,002	\$ 4,132,186	\$ 34,597,188



LEWIS AND CLARK COUNTY, MONTANA

FIDUCIARY ASSETS – AGENCY FUNDS

Fiduciary Assets - Agency Funds are funds, which account for assets held by the County in a trustee capacity or as an agent for an individual, private organization, other governmental unit and/or fund.

Agency Funds - Used to account for cash collected for other governments, funds or agencies that is distributed within a short period of time. The following is a detailed list of these funds:

Specific

Special Mobile Units - Holding
Fairgrounds Users Foundation
Payroll Fund
Refund Revolving
AT&T Advance Holding
Sheriff's Commissary
Sheriff's Volunteer Fire Department
County Crime Prevention Program
Sheriff's Civil Trust
Solid Waste Task Force
Tax Deed Land
Cooney Patient Trust

Entitlement Levy
Tax Review
Mobile Home/Partial Pay Holding
Protested Tax
Estate Administrator
Redemption
Clerk of District Court
Investment Earnings
Restitution
Fairgrounds Security Deposits
MACO Medical Flex Plan
Montana Interactive

Special Districts

Augusta Fire
Eastgate Fire District
Baxendale Fire
East Helena Valley Fire
Birdseye Fire
Wolf Creek/Craig Fire
York Fire
Canyon Creek Fire
Dearborn Fire Service Area
Westside Fire
Lincoln Fire
West Helena Valley Fire

Marysville Fire District
Augusta Rural Fire
Montana City Fire District
Tri-Lakes Fire Service Area
Helena Valley Irrigation
Helena Valley Irrigation Contract
Augusta Cemetery
Soil Conservation District
LaCasa Grande Water District
Treasure State Sewer District
Augusta Water/Sewer District
Lincoln Hospital District

Cities

City of Helena
City of East Helena

LEWIS AND CLARK COUNTY, MONTANA

FIDUCIARY ASSETS – AGENCY FUNDS

State

Custom Vehicle/Street Rod Plate Fee
Lien Recording Fee
Original Title and Transfers
Duplicate Title/Plate Fee
Personalized Plate Fee
Vintage Plate Fee
Vehicle I.D. Number
Temporary Registration Fee
Snowmobile Registration Fee
MHP Salary & Retention Fee
New Number Plate Fee
Military Affair Cemetery Fee
Lewis and Clark License Plate
Generic Specialty Plate Admin Fee
Single Movement Permit Fee
Large Trucks and Trailers Flat Fee
Motor Home and Travel Trailer Flat Fee
Light Vehicle, Mtrcycle, Quadcycle Flat
Boats, Snowmobiles, Off Road Flat Fee
Fertilizer Spreader Demo
GVW Fee
Boat Registration Fee
Generic Specialty Plate Fee
Motor Vehicle State Parks Opt. Fee
Collector Plate Inspection Fee
Collector Plate Application Fee
Vin Inspection Fee
MV Computer System Fee
Collegiate Plate Fee

Motorcycle Endorsement Fee
Off Highway Vehicle Decal Fee
Late Registration Fee
Medical Foreign Decal
Disabled Veteran Reg. Fee
Organ Donor Awareness
Traumatic Brain Injury Ed Donation
Admin Fee Spec Motorcycle Plate
Fines-Board of Outfitters
JP Fines and Forfeiture
Driver License Reinstate Fee
Wildlife Restitution
Court Surcharge
Clerk of Court Special Fee
Petition for Adoption
Commencement Action/Proc.
Dissolution of Marriage Fee
Petition for Legal Separation
District Court Fines
Law Enforcement Academy Surcharge
Marriage License
Parole Supervisory Fee
Livestock (Per Capita) Assessments
University Millage
State Equalization Aid
Vo-Tech Millage
Forest Fire Protection
Abandoned Property
Montana Land Information

Schools

Helena Elem. School District #1
Helena High School District #1
Canyon Creek School District #4
Prickly Pear Cooperative
East Helena School District #9
Wolf Creek School District #13
Craig School District #25
Auchard Creek School District #27

Lincoln School District #38
Augusta Elem. School District #45
Augusta High School District #45
County-wide Elementary
County-wide High School
County-wide Transportation
County-wide Elementary Retirement
County-wide High Retirement

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2009
 (Page 1 of 6)**

	SPEC MOBILE-UNITS HOLDING	FAIRGROUNDS USERS FOUNDATION	PAYROLL	REFUND REVOLVING	AT & T ADVANCE HOLDING
ASSETS					
Cash and cash equivalents	\$ -	\$ 39,910	\$ 180,066	\$ -	\$ 779
Investments	-	10,434	47,074	-	204
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	\$ -	\$ 50,344	\$ 227,140	\$ -	\$ 983
Liabilities:					
Accounts payable	\$ -	\$ 50,344	\$ -	\$ -	\$ 983
Intergovernmental payable	-	-	227,140	-	-
Total liabilities	\$ -	\$ 50,344	\$ 227,140	\$ -	\$ 983

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2009
 (Page 2 of 6)**

	<u>SHERIFF'S COMMISSARY</u>	<u>SHERIFF'S VOLUNTEER FIRE DEPARTMENT</u>	<u>COUNTY CRIME PREVENTION PROGRAM</u>	<u>SHERIFF CIVIL TRUST</u>	<u>SOLID WASTE TASK FORCE</u>
ASSETS					
Cash and cash equivalents	\$ 13,034	\$ 1,901	\$ 572	\$ 32,665	\$ 1,356
Investments	3,408	497	150	8,539	355
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	<u>\$ 16,442</u>	<u>\$ 2,398</u>	<u>\$ 722</u>	<u>\$ 41,204</u>	<u>\$ 1,711</u>
Liabilities:					
Accounts payable	\$ 16,442	\$ 2,398	\$ 722	\$ 41,204	\$ 1,711
Intergovernmental payable	-	-	-	-	-
Total liabilities	<u>\$ 16,442</u>	<u>\$ 2,398</u>	<u>\$ 722</u>	<u>\$ 41,204</u>	<u>\$ 1,711</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2009
 (Page 3 of 6)

	TAX DEED LAND	COONEY PATIENT TRUST	ENTITLEMENT LEVY	TAX REVIEW	MOBILE HOME PARTIAL PAYMENT HOLDING
ASSETS					
Cash and cash equivalents	\$ -	\$ 4,193	\$ -	\$ 41,215	\$ 32,226
Investments	-	1,096	-	10,774	8,425
Receivables:					
Taxes/assessments	-	-	122,937	-	-
Land held for resale	7,042	-	-	-	-
Total assets	\$ 7,042	\$ 5,289	\$ 122,937	\$ 51,989	\$ 40,651
Liabilities:					
Accounts payable	\$ 7,042	\$ 5,289	\$ -	\$ 51,989	\$ 40,651
Intergovernmental payable	-	-	122,937	-	-
Total liabilities	\$ 7,042	\$ 5,289	\$ 122,937	\$ 51,989	\$ 40,651

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2009
 (Page 4 of 6)**

	<u>PROTESTED TAX</u>	<u>ESTATE ADMINISTRATOR</u>	<u>REDEMPTIONS</u>	<u>CLERK OF DISTRICT COURT</u>	<u>INVESTMENT EARNINGS</u>
ASSETS					
Cash and cash equivalents	\$ 2,417,900	\$ 91,701	\$ 7,411	\$ 53,077	\$ -
Investments	632,096	23,973	1,937	13,876	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	<u>\$ 3,049,996</u>	<u>\$ 115,674</u>	<u>\$ 9,348</u>	<u>\$ 66,953</u>	<u>\$ -</u>
Liabilities:					
Accounts payable	\$ 3,049,996	\$ 115,674	\$ 9,348	\$ 66,953	\$ -
Intergovernmental payable	-	-	-	-	-
Total liabilities	<u>\$ 3,049,996</u>	<u>\$ 115,674</u>	<u>\$ 9,348</u>	<u>\$ 66,953</u>	<u>\$ -</u>

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2009
 (Page 5 of 6)**

	<u>RESTITUTION</u>	<u>FAIRGROUNDS SECURITY DEPOSITS</u>	<u>SPECIAL DISTRICTS</u>	<u>SCHOOLS</u>	<u>CITIES</u>
ASSETS					
Cash and cash equivalents	\$ 60,402	\$ 6,788	\$ 33,117	\$ -	\$ 163,264
Investments	15,790	1,775	8,657	-	42,681
Receivables:					
Taxes/assessments	-	-	75,307	2,250,173	1,021,332
Land held for resale	-	-	-	-	-
Total assets	<u>\$ 76,192</u>	<u>\$ 8,563</u>	<u>\$ 117,081</u>	<u>\$ 2,250,173</u>	<u>\$ 1,227,277</u>
Liabilities:					
Accounts payable	\$ 76,192	\$ 8,563	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	117,081	2,250,173	1,227,277
Total liabilities	<u>\$ 76,192</u>	<u>\$ 8,563</u>	<u>\$ 117,081</u>	<u>\$ 2,250,173</u>	<u>\$ 1,227,277</u>

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2009
 (Page 6 of 6)**

	MACO MEDICAL FLEX PLAN	STATE	TOTAL AGENCY FUNDS
ASSETS			
Cash and cash equivalents	\$ 347	\$ 615,255	\$ 3,797,179
Investments	91	160,842	992,674
Receivables:			
Taxes/assessments	-	786,140	4,255,889
Land held for resale	-	-	7,042
Total assets	\$ 438	\$ 1,562,237	\$ 9,052,784
Liabilities:			
Accounts payable	\$ 438	\$ -	\$ 3,545,939
Intergovernmental payable	-	1,562,237	5,506,845
Total liabilities	\$ 438	\$ 1,562,237	\$ 9,052,784

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2009
 (Page 1 of 7)

	BALANCE July 1, 2008	ADDITIONS	DELETIONS	BALANCE June 30, 2009
SPECIAL MOBILE UNITS - HOLDING				
ASSETS				
Cash and investments	\$ -	\$ 241,814	\$ 241,814	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 241,814</u>	<u>\$ 241,814</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ 241,814	\$ 241,814	\$ -
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 241,814</u>	<u>\$ 241,814</u>	<u>\$ -</u>
FAIRGROUNDS USERS FOUNDATION				
ASSETS				
Cash and investments	\$ 32,877	\$ 32,200	\$ 14,733	\$ 50,344
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 32,877</u>	<u>\$ 32,200</u>	<u>\$ 14,733</u>	<u>\$ 50,344</u>
LIABILITIES				
Accounts payable	\$ 32,877	\$ 32,200	\$ 14,733	\$ 50,344
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 32,877</u>	<u>\$ 32,200</u>	<u>\$ 14,733</u>	<u>\$ 50,344</u>
PAYROLL				
ASSETS				
Cash and investments	\$ 322,262	\$ 8,665,952	\$ 8,761,074	\$ 227,140
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 322,262</u>	<u>\$ 8,665,952</u>	<u>\$ 8,761,074</u>	<u>\$ 227,140</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	322,262	8,665,952	8,761,074	227,140
Total Liabilities	<u>\$ 322,262</u>	<u>\$ 8,665,952</u>	<u>\$ 8,761,074</u>	<u>\$ 227,140</u>
REFUND REVOLVING				
ASSETS				
Cash and investments	\$ -	\$ 207,328	\$ 207,328	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 207,328</u>	<u>\$ 207,328</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ 207,328	\$ 207,328	\$ -
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 207,328</u>	<u>\$ 207,328</u>	<u>\$ -</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2009
 (Page 2 of 7)

	BALANCE July 1, 2008	ADDITIONS	DELETIONS	BALANCE June 30, 2009
AT & T ADVANCE HOLDING				
ASSETS				
Cash and investments	\$ 983	\$ -	\$ -	\$ 983
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>
LIABILITIES				
Accounts payable	\$ 983	\$ -	\$ -	\$ 983
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>
SHERIFF'S COMMISSARY				
ASSETS				
Cash and investments	\$ 6,164	\$ 197,784	\$ 187,506	\$ 16,442
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 6,164</u>	<u>\$ 197,784</u>	<u>\$ 187,506</u>	<u>\$ 16,442</u>
LIABILITIES				
Accounts payable	\$ 6,164	\$ 197,784	\$ 187,506	\$ 16,442
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 6,164</u>	<u>\$ 197,784</u>	<u>\$ 187,506</u>	<u>\$ 16,442</u>
SHERIFF'S VOLUNTEER FIRE DEPARTMENT				
ASSETS				
Cash and investments	\$ 2,398	\$ -	\$ -	\$ 2,398
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 2,398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,398</u>
LIABILITIES				
Accounts payable	\$ 2,398	\$ -	\$ -	\$ 2,398
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 2,398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,398</u>
COUNTY CRIME PREVENTION PROGRAM				
ASSETS				
Cash and investments	\$ 722	\$ -	\$ -	\$ 722
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 722</u>
LIABILITIES				
Accounts payable	\$ 722	\$ -	\$ -	\$ 722
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 722</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2009
 (Page 3 of 7)

	BALANCE July 1, 2008	ADDITIONS	DELETIONS	BALANCE June 30, 2009
SHERIFF'S CIVIL TRUST				
ASSETS				
Cash and investments	\$ 49,303	\$ 186,348	\$ 194,447	\$ 41,204
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 49,303</u>	<u>\$ 186,348</u>	<u>\$ 194,447</u>	<u>\$ 41,204</u>
LIABILITIES				
Accounts payable	\$ 49,303	\$ 186,348	\$ 194,447	\$ 41,204
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 49,303</u>	<u>\$ 186,348</u>	<u>\$ 194,447</u>	<u>\$ 41,204</u>
SOLID WASTE TASK FORCE				
ASSETS				
Cash and investments	\$ 1,711	\$ -	\$ -	\$ 1,711
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 1,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,711</u>
LIABILITIES				
Accounts payable	\$ 1,711	\$ -	\$ -	\$ 1,711
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 1,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,711</u>
TAX DEED LAND				
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	7,042	-	-	7,042
Total Assets	<u>\$ 7,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,042</u>
LIABILITIES				
Accounts payable	\$ 7,042	\$ -	\$ -	\$ 7,042
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 7,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,042</u>
COONEY PATIENT TRUST				
ASSETS				
Cash and investments	\$ 5,123	\$ 10,586	\$ 10,420	\$ 5,289
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 5,123</u>	<u>\$ 10,586</u>	<u>\$ 10,420</u>	<u>\$ 5,289</u>
LIABILITIES				
Accounts payable	\$ 5,123	\$ 10,586	\$ 10,420	\$ 5,289
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 5,123</u>	<u>\$ 10,586</u>	<u>\$ 10,420</u>	<u>\$ 5,289</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2009
 (Page 4 of 7)

	BALANCE July 1, 2008	ADDITIONS	DELETIONS	BALANCE June 30, 2009
ENTITLEMENT LEVY				
ASSETS				
Cash and investments	\$ -	\$ 3,571,575	\$ 3,571,575	\$ -
Receivables	198,702	2,072,848	2,148,613	122,937
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 198,702</u>	<u>\$ 5,644,423</u>	<u>\$ 5,720,188</u>	<u>\$ 122,937</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	198,702	5,644,423	5,720,188	122,937
Total Liabilities	<u>\$ 198,702</u>	<u>\$ 5,644,423</u>	<u>\$ 5,720,188</u>	<u>\$ 122,937</u>
TAX REVIEW				
ASSETS				
Cash and investments	\$ 51,989	\$ -	\$ -	\$ 51,989
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 51,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,989</u>
LIABILITIES				
Accounts payable	\$ 51,989	\$ -	\$ -	\$ 51,989
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 51,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,989</u>
MOBILE HOME/PARTIAL PAY HOLDING				
ASSETS				
Cash and investments	\$ 42,246	\$ 2,524,642	\$ 2,526,237	\$ 40,651
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 42,246</u>	<u>\$ 2,524,642</u>	<u>\$ 2,526,237</u>	<u>\$ 40,651</u>
LIABILITIES				
Accounts payable	\$ 42,246	\$ 2,524,642	\$ 2,526,237	\$ 40,651
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 42,246</u>	<u>\$ 2,524,642</u>	<u>\$ 2,526,237</u>	<u>\$ 40,651</u>
PROTESTED TAX				
ASSETS				
Cash and investments	\$ 5,706,419	\$ 2,143,470	\$ 4,799,893	\$ 3,049,996
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 5,706,419</u>	<u>\$ 2,143,470</u>	<u>\$ 4,799,893</u>	<u>\$ 3,049,996</u>
LIABILITIES				
Accounts payable	\$ 5,706,419	\$ 2,143,470	\$ 4,799,893	\$ 3,049,996
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 5,706,419</u>	<u>\$ 2,143,470</u>	<u>\$ 4,799,893</u>	<u>\$ 3,049,996</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2009
 (Page 5 of 7)

	BALANCE July 1, 2008	ADDITIONS	DELETIONS	BALANCE June 30, 2009
ESTATE ADMINISTRATION				
ASSETS				
Cash and investments	\$ 102,408	\$ 32,687	\$ 19,421	\$ 115,674
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 102,408</u>	<u>\$ 32,687</u>	<u>\$ 19,421</u>	<u>\$ 115,674</u>
LIABILITIES				
Accounts payable	\$ 102,408	\$ 32,687	\$ 19,421	\$ 115,674
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 102,408</u>	<u>\$ 32,687</u>	<u>\$ 19,421</u>	<u>\$ 115,674</u>
REDEMPTIONS				
ASSETS				
Cash and investments	\$ 22,564	\$ 194,393	\$ 207,609	\$ 9,348
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 22,564</u>	<u>\$ 194,393</u>	<u>\$ 207,609</u>	<u>\$ 9,348</u>
LIABILITIES				
Accounts payable	\$ 22,564	\$ 194,393	\$ 207,609	\$ 9,348
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 22,564</u>	<u>\$ 194,393</u>	<u>\$ 207,609</u>	<u>\$ 9,348</u>
CLERK OF DISTRICT COURT				
ASSETS				
Cash and investments	\$ 176,243	\$ 763,624	\$ 872,914	\$ 66,953
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 176,243</u>	<u>\$ 763,624</u>	<u>\$ 872,914</u>	<u>\$ 66,953</u>
LIABILITIES				
Accounts payable	\$ 176,243	\$ 763,624	\$ 872,914	\$ 66,953
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 176,243</u>	<u>\$ 763,624</u>	<u>\$ 872,914</u>	<u>\$ 66,953</u>
INVESTMENT EARNINGS				
ASSETS				
Cash and investments	\$ -	\$ 966,718	\$ 966,718	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 966,718</u>	<u>\$ 966,718</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	-	966,718	966,718	-
Total Liabilities	<u>\$ -</u>	<u>\$ 966,718</u>	<u>\$ 966,718</u>	<u>\$ -</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2009
 (Page 6 of 7)

	BALANCE July 1, 2008	ADDITIONS	DELETIONS	BALANCE June 30, 2009
RESTITUTION				
ASSETS				
Cash and investments	\$ 70,814	\$ 164,619	\$ 159,241	\$ 76,192
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 70,814</u>	<u>\$ 164,619</u>	<u>\$ 159,241</u>	<u>\$ 76,192</u>
LIABILITIES				
Accounts payable	\$ 70,814	\$ 164,619	\$ 159,241	\$ 76,192
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 70,814</u>	<u>\$ 164,619</u>	<u>\$ 159,241</u>	<u>\$ 76,192</u>
FAIRGROUNDS SECURITY DEPOSITS				
ASSETS				
Cash and investments	\$ 8,477	\$ 17,573	\$ 17,487	\$ 8,563
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 8,477</u>	<u>\$ 17,573</u>	<u>\$ 17,487</u>	<u>\$ 8,563</u>
LIABILITIES				
Accounts payable	\$ 8,477	\$ 17,573	\$ 17,487	\$ 8,563
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 8,477</u>	<u>\$ 17,573</u>	<u>\$ 17,487</u>	<u>\$ 8,563</u>
SPECIAL DISTRICTS				
ASSETS				
Cash and investments	\$ 21,261	\$ 100,518	\$ 80,005	\$ 41,774
Receivables	256,585	1,951,097	2,132,375	75,307
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 277,846</u>	<u>\$ 2,051,615</u>	<u>\$ 2,212,380</u>	<u>\$ 117,081</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	277,846	2,051,615	2,212,380	117,081
Total Liabilities	<u>\$ 277,846</u>	<u>\$ 2,051,615</u>	<u>\$ 2,212,380</u>	<u>\$ 117,081</u>
SCHOOL FUNDS				
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables	3,583,842	37,630,180	38,963,849	2,250,173
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 3,583,842</u>	<u>\$ 37,630,180</u>	<u>\$ 38,963,849</u>	<u>\$ 2,250,173</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	3,583,842	37,630,180	38,963,849	2,250,173
Total Liabilities	<u>\$ 3,583,842</u>	<u>\$ 37,630,180</u>	<u>\$ 38,963,849</u>	<u>\$ 2,250,173</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2009
 (Page 7 of 7)

	BALANCE July 1, 2008	ADDITIONS	DELETIONS	BALANCE June 30, 2009
CITY FUNDS				
ASSETS				
Cash and investments	\$ 111,095	\$ 18,006,135	\$ 17,911,285	\$ 205,945
Receivables	1,080,537	17,836,347	17,895,552	1,021,332
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 1,191,632</u>	<u>\$ 35,842,482</u>	<u>\$ 35,806,837</u>	<u>\$ 1,227,277</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	1,191,632	35,842,482	35,806,837	1,227,277
Total Liabilities	<u>\$ 1,191,632</u>	<u>\$ 35,842,482</u>	<u>\$ 35,806,837</u>	<u>\$ 1,227,277</u>
MACO MEDICAL FLEX PLAN				
ASSETS				
Cash and investments	\$ 438	\$ -	\$ -	\$ 438
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438</u>
LIABILITIES				
Accounts payable	\$ 438	\$ -	\$ -	\$ 438
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438</u>
STATE FUNDS				
ASSETS				
Cash and investments	\$ 812,966	\$ 21,468,866	\$ 21,505,735	\$ 776,097
Receivables	1,276,016	13,110,849	13,600,725	786,140
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 2,088,982</u>	<u>\$ 34,579,715</u>	<u>\$ 35,106,460</u>	<u>\$ 1,562,237</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	2,088,982	34,579,715	35,106,460	1,562,237
Total Liabilities	<u>\$ 2,088,982</u>	<u>\$ 34,579,715</u>	<u>\$ 35,106,460</u>	<u>\$ 1,562,237</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 7,548,463	\$ 59,496,832	\$ 62,255,442	\$ 4,789,853
Receivables	6,395,682	72,601,321	74,741,114	4,255,889
Land acquired by tax deed	7,042	-	-	7,042
Total Assets	<u>\$ 13,951,187</u>	<u>\$ 132,098,153</u>	<u>\$ 136,996,556</u>	<u>\$ 9,052,784</u>
LIABILITIES				
Accounts payable	\$ 6,287,921	\$ 6,717,068	\$ 9,459,050	\$ 3,545,939
Due to other governmental units	7,663,266	125,381,085	127,537,506	5,506,845
Total Liabilities	<u>\$ 13,951,187</u>	<u>\$ 132,098,153</u>	<u>\$ 136,996,556</u>	<u>\$ 9,052,784</u>



CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS

**LEWIS AND CLARK COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUND
COMPARATIVE SCHEDULE BY SOURCE (1)
June 30, 2009 and 2008**

	2009	2008
Governmental Funds Capital Assets:		
Land	\$ 4,075,341	\$ 4,075,341
Buildings	14,884,406	14,884,406
Improvements other than buildings	1,612,350	1,612,350
Infrastructure	9,984,694	7,961,881
Machinery and equipment	10,659,939	9,771,161
Total Governmental Funds Capital Assets	\$ 41,216,730	\$ 38,305,139
 Investment in Governmental Funds Capital Assets by Source:		
General fund	\$ 11,660,849	\$ 11,697,445
Special revenue funds	16,468,112	16,510,993
Capital projects funds	13,087,769	10,096,701
Total Governmental Funds Capital Assets	\$ 41,216,730	\$ 38,305,139

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

LEWIS AND CLARK COUNTY, MONTANA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY (1)
 June 30, 2009

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	INFRASTRUCTURE	MACHINERY AND EQUIPMENT	TOTAL
GENERAL GOVERNMENT						
Legislative services	\$ -	\$ 801,370	\$ -	\$ -	\$ 79,735	\$ 881,105
Judicial services	-	172,263	-	-	37,895	210,158
Administrative services	4,052,476	7,294,357	548,124	-	151,466	12,046,423
Financial services	-	-	-	-	381,715	381,715
Election services	-	-	-	-	134,686	134,686
Planning services	-	-	-	-	47,150	47,150
Records administration	-	-	-	-	285,934	285,934
Legal services	-	-	-	-	-	-
Total General Government	4,052,476	8,267,990	548,124	-	1,118,581	13,987,171
PUBLIC SAFETY						
Law enforcement services	-	453,492	-	6,006,233	3,819,684	10,279,409
Detention and correction services	-	3,589,561	-	-	-	3,589,561
Fire protection and control	-	-	-	-	167,569	167,569
Civil defense	22,865	-	-	-	58,998	81,863
Total Public Safety	22,865	4,043,053	-	6,006,233	4,046,251	14,118,402
PUBLIC WORKS						
Public work administration	-	32,757	-	-	37,922	70,679
Road and street services	-	40,675	291,154	3,978,461	4,746,615	9,056,905
Cemetery services	-	88,304	748,456	-	171,441	1,008,201
Facilities administration	-	241,932	-	-	31,863	273,795
Weed spraying services	-	45,983	-	-	251,632	297,615
Total Public Works	-	449,651	1,039,610	3,978,461	5,239,473	10,707,195
PUBLIC HEALTH						
Public health services	-	-	-	-	231,417	231,417
Animal control services	-	-	-	-	-	-
Total Public Health	-	-	-	-	231,417	231,417
CULTURE AND RECREATION						
Park and recreations services	-	-	24,616	-	10,375	34,991
Library services	-	2,123,712	-	-	-	2,123,712
Total Culture and Recreation	-	2,123,712	24,616	-	10,375	2,158,703
SOCIAL AND ECONOMICS						
County extension	-	-	-	-	13,842	13,842
Total Social and Economics	-	-	-	-	13,842	13,842
Total Governmental Funds Capital Assets	\$ 4,075,341	\$ 14,884,406	\$ 1,612,350	\$ 9,984,694	\$ 10,659,939	\$ 41,216,730

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

LEWIS AND CLARK COUNTY, MONTANA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
 For the Fiscal Year Ended June 30, 2009

FUNCTION AND ACTIVITY	GOVERNMENTAL FUNDS CAPITAL ASSETS (2) JULY 1, 2008	ADDITIONS	DEDUCTIONS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2009
GENERAL GOVERNMENT				
Legislative services	\$ 872,225	\$ 8,880	\$ -	\$ 881,105
Judicial services	204,318	12,175	6,335	210,158
Administrative services	8,824,544	-	7,499	8,817,045
Financial services	210,392	171,323	-	381,715
Election services	132,981	8,000	6,295	134,686
Planning services	47,150	-	-	47,150
Records administration	270,948	14,986	-	285,934
Legal services	-	-	-	-
Total General Government	10,562,558	215,364	20,129	10,757,793
PUBLIC SAFETY				
Law enforcement services	7,931,043	2,498,673	150,307	10,279,409
Detention and correction services	3,589,561	-	-	3,589,561
Fire services	167,569	-	-	167,569
Civil defense	81,863	-	-	81,863
Total Public Safety	11,770,036	2,498,673	150,307	14,118,402
PUBLIC WORKS				
Public work administration	52,804	31,721	13,846	70,679
Road and street services	11,967,684	579,215	260,616	12,286,283
Cemetery services	976,685	46,005	14,489	1,008,201
Facilities administration	273,795	-	-	273,795
Weed spraying services	297,615	-	-	297,615
Total Public Works	13,568,583	656,941	288,951	13,936,573
PUBLIC HEALTH				
Public health services	231,417	-	-	231,417
Animal control service	-	-	-	-
Total Public Health	231,417	-	-	231,417
CULTURE AND RECREATION				
Park and recreations services	34,991	-	-	34,991
Library services	2,123,712	-	-	2,123,712
Total Culture and Recreation	2,158,703	-	-	2,158,703
SOCIAL AND ECONOMICS				
County extension	13,842	-	-	13,842
Total Social and Economics	13,842	-	-	13,842
Total Governmental Funds Capital Assets	\$ 38,305,139	\$ 3,370,978	\$ 459,387	\$ 41,216,730

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

STATISTICAL SECTION



STATISTICAL SECTION

This part of the Lewis and Clark 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 supplementary information says about the government’s overall financial health.

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.</i>	172
Revenue Capacity <i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.</i>	177
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt, along with the government’s ability to issue additional debt in the future.</i>	181
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand how the information in the government’s financial activities take place.</i>	186
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report related to the services the government provides and the activities it performs.</i>	188

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years. The county implemented GASB 34 in fiscal year 2002, therefore schedules presenting government-wide information include information beginning with fiscal year 2002.

LEWIS AND CLARK COUNTY, MONTANA
 NET ASSETS BY COMPONENT
 Last Eight Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities								
Investment in capital assets, net of related debt	\$ 11,218	\$ 10,686	\$ 11,657	\$ 19,059	\$ 16,052	\$ 22,343	\$ 24,104	\$ 26,686
Restricted	6,815	459	460	483	476	503	539	588
Unrestricted	2,790	10,503	11,432	12,108	16,583	16,265	18,525	19,063
Total governmental activities net assets	<u>\$ 20,823</u>	<u>\$ 21,648</u>	<u>\$ 23,549</u>	<u>\$ 31,650</u>	<u>\$ 33,111</u>	<u>\$ 39,111</u>	<u>\$ 43,168</u>	<u>\$ 46,337</u>
Business-type activities								
Investment in capital assets, net of related debt	\$ 2,084	\$ 2,303	\$ 2,255	\$ 2,837	\$ 3,681	\$ 4,319	\$ 6,774	\$ 10,407
Restricted	792	789	799	518	500	498	2,704	1,164
Unrestricted	501	601	1,420	2,264	2,589	3,007	(839)	(2,045)
Total business-type activities net assets	<u>\$ 3,377</u>	<u>\$ 3,693</u>	<u>\$ 4,474</u>	<u>\$ 5,619</u>	<u>\$ 6,770</u>	<u>\$ 7,824</u>	<u>\$ 8,639</u>	<u>\$ 9,526</u>
Primary government								
Investment in capital assets, net of related debt	\$ 13,302	\$ 12,989	\$ 13,912	\$ 21,896	\$ 19,733	\$ 26,662	\$ 30,878	\$ 37,093
Restricted	7,607	1,248	1,259	1,001	976	1,001	3,243	1,752
Unrestricted	3,291	11,104	12,852	14,372	19,172	19,272	17,686	17,018
Total primary government net assets	<u>\$ 24,200</u>	<u>\$ 25,341</u>	<u>\$ 28,023</u>	<u>\$ 37,269</u>	<u>\$ 39,881</u>	<u>\$ 46,935</u>	<u>\$ 51,807</u>	<u>\$ 55,863</u>

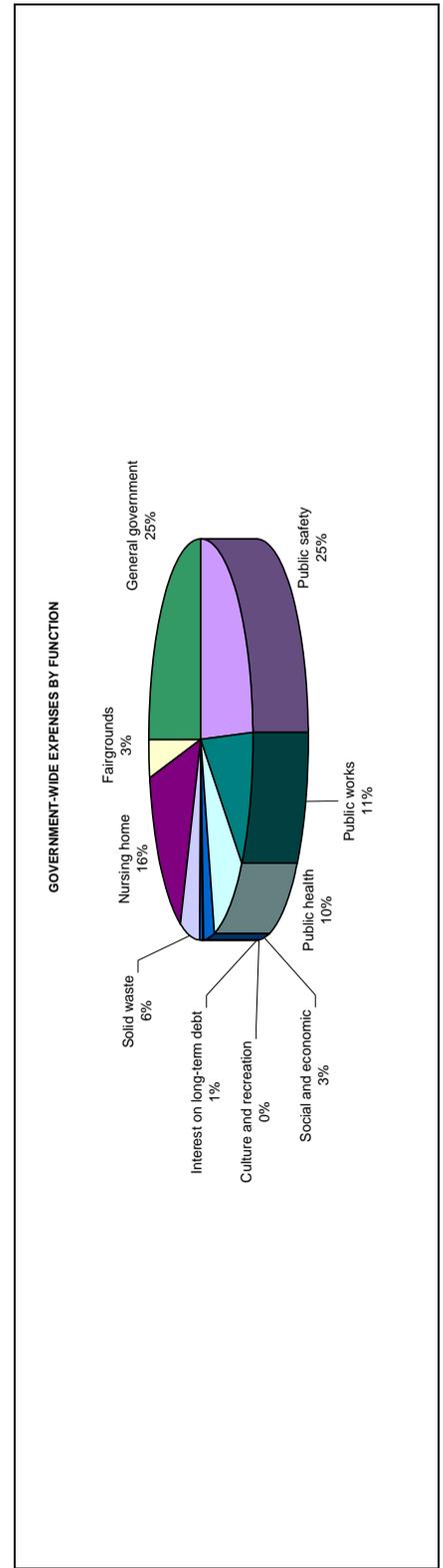
LEWIS AND CLARK COUNTY, MONTANA
 CHANGE IN NET ASSETS
 Last Eight Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental activities:								
General government	\$ 5,898	\$ 5,585	\$ 6,376	\$ 6,521	\$ 9,605	\$ 10,709	\$ 7,521	\$ 9,444
Public safety	6,251	6,984	7,024	6,999	7,920	4,900	8,860	9,343
Public works	3,116	3,614	3,556	3,345	3,603	4,484	4,777	4,187
Public health	2,849	3,132	2,737	2,841	2,972	3,352	3,580	3,917
Social and economic	564	860	1,141	1,020	1,427	1,726	1,746	1,243
Culture and recreation	209	107	139	169	96	91	99	125
Interest on long-term debt	175	197	151	141	370	311	338	324
Total governmental activities expenses	<u>19,062</u>	<u>20,479</u>	<u>21,124</u>	<u>21,036</u>	<u>25,993</u>	<u>25,573</u>	<u>26,921</u>	<u>28,583</u>
Business-type activities:								
Solid waste	1,828	1,919	1,840	1,889	1,948	2,021	2,213	2,267
Nursing home	4,326	4,510	4,753	4,981	5,098	5,353	5,493	5,915
Fairgrounds	-	109	427	545	643	708	671	1,182
Total business-type activities expenses	<u>6,154</u>	<u>6,538</u>	<u>7,020</u>	<u>7,415</u>	<u>7,689</u>	<u>8,082</u>	<u>8,377</u>	<u>9,364</u>
Total primary government expenses	<u>\$ 25,216</u>	<u>\$ 27,017</u>	<u>\$ 28,144</u>	<u>\$ 28,451</u>	<u>\$ 33,682</u>	<u>\$ 33,655</u>	<u>\$ 35,298</u>	<u>\$ 37,947</u>
Program Revenues								
Governmental activities:								
Charges for services:								
General government	\$ 1,276	\$ 1,230	\$ 1,293	\$ 1,233	\$ 1,458	\$ 1,649	\$ 1,580	\$ 1,632
Public safety	729	543	675	766	800	828	677	771
Public works	117	127	71	124	108	63	102	85
Public health	478	441	642	636	791	646	835	826
Social and economic	-	12	-	-	-	5	3	2
Operating grants and contributions	2,968	3,097	2,073	2,780	2,726	2,692	2,832	3,124
Capital grants and contributions	713	864	1,241	6,192	1,126	1,733	2,629	5,549
Total governmental activities program revenues	<u>6,281</u>	<u>6,314</u>	<u>5,995</u>	<u>11,731</u>	<u>7,009</u>	<u>7,616</u>	<u>8,658</u>	<u>11,989</u>
Business-type activities:								
Charges for services:								
Solid waste	2,152	1,982	2,349	2,065	2,044	2,113	2,217	2,043
Nursing home	3,900	4,222	4,657	4,613	4,989	5,048	5,093	5,583
Fairgrounds	-	66	387	395	387	432	417	584
Capital grants and contributions	-	84	-	-	-	-	-	-
Total business-type activities program revenues	<u>6,052</u>	<u>6,354</u>	<u>7,393</u>	<u>7,073</u>	<u>7,420</u>	<u>7,593</u>	<u>7,727</u>	<u>8,210</u>
Total primary government program revenues	<u>\$ 12,333</u>	<u>\$ 12,668</u>	<u>\$ 13,388</u>	<u>\$ 18,804</u>	<u>\$ 14,429</u>	<u>\$ 15,209</u>	<u>\$ 16,385</u>	<u>\$ 20,199</u>
Net (expense) revenue	\$ (12,781)	\$ (14,165)	\$ (15,129)	\$ (9,305)	\$ (18,984)	\$ (17,957)	\$ (18,263)	\$ (16,594)
Governmental activities:	(102)	(184)	373	(342)	(259)	(489)	(650)	(1,154)
Business-type activities	<u>\$ (12,883)</u>	<u>\$ (14,349)</u>	<u>\$ (14,756)</u>	<u>\$ (9,647)</u>	<u>\$ (19,253)</u>	<u>\$ (18,446)</u>	<u>\$ (18,913)</u>	<u>\$ (17,748)</u>
Total primary government expenses								

LEWIS AND CLARK COUNTY, MONTANA
CHANGE IN NET ASSETS (Continued)
 Last Eight Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Taxes								
Property taxes	\$ 12,246	\$ 10,705	\$ 11,052	\$ 11,878	\$ 14,388	\$ 14,153	\$ 15,934	\$ 16,226
Local option tax	-	1,577	1,682	1,727	1,835	1,946	2,041	1,974
Other taxes	-	74	82	191	27	22	18	29
Unrestricted grants and contributions	2,690	2,449	3,510	3,214	3,409	2,884	2,896	4,179
Investment earnings	398	336	219	331	573	891	921	468
Miscellaneous	489	284	998	521	458	388	644	550
Contributions of capital assets	-	-	-	-	-	-	-	(2,964)
Transfers	(645)	(436)	(514)	(457)	(246)	(259)	(133)	(699)
Total governmental activities	15,178	14,989	17,029	17,405	20,444	20,025	22,321	19,763
Business-type activities:								
Taxes	-	-	-	960	1,063	1,133	1,139	1,245
Unrestricted grants and contributions	-	-	-	-	-	-	70	43
Investment earnings	69	63	39	66	126	184	180	55
Miscellaneous	-	1	(146)	5	(14)	(33)	(57)	-
Transfers	410	436	514	457	246	259	133	699
Total business-type activities	479	500	407	1,488	1,421	1,543	1,465	2,042
Total primary government	\$ 15,657	\$ 15,489	\$ 17,436	\$ 18,893	\$ 21,865	\$ 21,568	\$ 23,786	\$ 21,805
Change in Net Assets								
Governmental activities	\$ 2,397	\$ 824	\$ 1,900	\$ 8,100	\$ 1,460	\$ 2,068	\$ 4,058	\$ 3,169
Business-type activities	377	316	780	1,146	1,152	1,054	815	888
Total primary government	\$ 2,774	\$ 1,140	\$ 2,680	\$ 9,246	\$ 2,612	\$ 3,122	\$ 4,873	\$ 4,057

¹ The increase from prior year was due to this being the first full year of the county running the operation.



LEWIS AND CLARK COUNTY, MONTANA
 FUND BALANCES OF GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General fund										
Reserved	\$ 51	\$ 45	\$ 129	\$ 68	\$ 43	\$ 1,219	\$ 51	\$ 60	\$ 69	\$ 55
Unreserved	378	1,175	1,633	1,457	1,122	411	2,038	2,047	2,008	1,845
Total general fund	\$ 429	\$ 1,220	\$ 1,762	\$ 1,525	\$ 1,165	\$ 1,630	\$ 2,089	\$ 2,107	\$ 2,077	\$ 1,900
All other governmental funds										
Reserved	\$ 916	\$ 842	\$ 985	\$ 838	\$ 782	\$ 773	\$ 1,092	\$ 1,305	\$ 2,565	\$ 5,148
Unreserved, reported in:										
Special revenue funds	3,394	3,973	4,616	4,643	4,849	5,714	5,695	5,454	6,439	7,280
Capital projects funds	168	443	593	1,051	1,990	922	3,351	4,018	3,740	1,812
Total all other governmental funds	\$ 4,478	\$ 5,258	\$ 6,194	\$ 6,532	\$ 7,621	\$ 7,409	\$ 10,138	\$ 10,777	\$ 12,744	\$ 14,240

LEWIS AND CLARK COUNTY, MONTANA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes/assessments	\$ 8,401	\$ 10,901	\$ 12,067	\$ 12,216	\$ 12,461	\$ 13,769	\$ 14,860	\$ 15,821	\$ 17,930	\$ 19,145
Licenses and permits	539	525	6	8	22	139	148	168	183	214
Intergovernmental	3,898	5,706	6,370	6,411	6,807	12,186	7,262	7,308	8,357	12,852
Charges for services	1,805	1,745	2,068	1,927	2,161	2,162	2,517	2,460	2,475	2,543
Fines and forfeitures	458	496	525	418	497	459	492	563	539	560
Miscellaneous	241	522	455	368	1,073	455	426	365	604	505
Interest earnings	377	686	388	289	193	286	494	778	818	423
Total revenues	15,719	20,581	21,879	21,637	23,214	29,456	26,199	27,463	30,906	36,242
Expenditures										
General government	5,153	5,107	5,252	5,511	5,666	6,024	6,515	6,683	7,235	7,770
Public safety	4,480	5,940	5,976	6,615	6,631	7,079	7,530	7,342	7,982	8,430
Public works	3,128	3,017	2,745	3,618	3,193	3,279	3,618	3,787	4,063	4,222
Public health	2,599	2,891	3,081	3,075	2,704	2,801	2,946	3,337	3,556	3,876
Social and economic	510	360	565	860	1,139	1,018	1,425	1,723	1,743	1,241
Culture and recreation	160	68	144	44	85	115	41	36	44	40
Debt service										
Principal	184	138	238	373	322	367	1,053	735	661	1,183
Interest	118	73	140	365	292	110	128	228	227	221
Capital outlay	281	652	1,971	780	3,029	7,892	1,740	2,786	4,401	8,186
Total expenditures	16,613	18,246	20,112	21,241	23,061	28,685	24,996	26,657	29,912	35,169
Excess of revenues over (under) expenditures	(894)	2,335	1,767	396	153	771	1,203	806	994	1,073
Other financing sources (uses)										
Transfers in	905	868	1,555	1,929	3,653	1,967	2,789	3,099	3,219	4,576
Transfers out	(1,106)	(1,182)	(2,493)	(2,813)	(3,756)	(2,545)	(3,159)	(3,503)	(3,480)	(5,421)
Loans	439	-	621	465	517	-	2,286	243	1,154	1,050
Proceeds from sale of capital assets	-	-	37	-	25	65	69	13	50	41
Gain (Loss) on sale of investments	-	-	(16)	-	-	-	-	-	-	-
Total other financing sources (uses)	238	(314)	(296)	(419)	439	(513)	1,985	(148)	943	246
Net change in fund balances	\$ (656)	\$ 2,021	\$ 1,471	\$ (23)	\$ 592	\$ 258	\$ 3,188	\$ 658	\$ 1,937	\$ 1,319
Debt service as a percentage of noncapital expenditures	N/A	N/A	N/A	3.6%	3.0%	2.3%	4.7%	4.0%	3.5%	4.0%

LEWIS AND CLARK COUNTY, MONTANA
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Fiscal Years
 (in thousands of dollars)

FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	MOBILE HOMES	MOTOR VEHICLE	CENTRALLY ASSESSED	TAX INCREMENT DISTRICT	TOTAL TAXABLE ASSESSED VALUE	TOTAL DIRECT TAX RATE
2000	\$ 58,720	\$ 6,703	\$ 1,265	\$ 263	\$ 20,611	\$ 2,084	\$ 89,646	77.01
2001	60,018	3,527	1,319	130	17,713	1,292	83,999	103.94
2002	61,966	3,834	1,355	125	16,162	1,444	84,886	131.63
2003	64,361	2,181	1,352	1,350	15,151	1,768	86,163	134.14
2004	81,304	2,200	1,315	n/a	15,360	1,810	101,989	138.85
2005	81,702	2,230	1,272	n/a	15,360	1,425	101,989	154.16
2006	88,438	2,591	1,197	n/a	17,778	-	110,004	158.97
2007	91,660	2,629	1,170	n/a	18,325	-	113,784	162.80
2008	97,794	-	1,159	n/a	21,461	-	120,414	161.74
2009	100,660	5,784	1,108	n/a	21,518	-	129,070	160.70

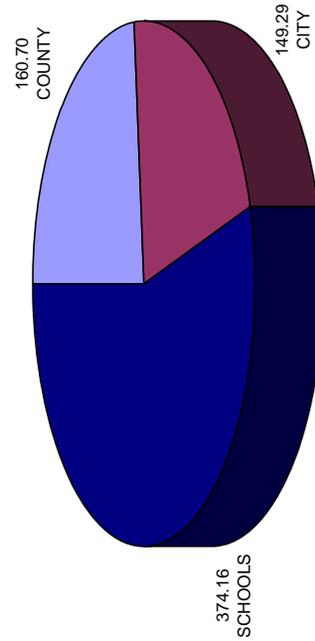
Note: Property in the County is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

Source: County Property Tax Department

LEWIS AND CLARK COUNTY, MONTANA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years

FISCAL YEAR	COUNTY			OVERLAPPING RATES						TOTAL DIRECT & OVERLAPPING DEBT
	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL COUNTY MILLAGE	CITY		SCHOOLS		TOTAL SCHOOLS MILLAGE		
				OPERATING MILLAGE	DEBT SERVICE MILLAGE	OPERATING MILLAGE	DEBT SERVICE MILLAGE			
2000	74.01	3.00	77.01	85.70	6.50	92.20	286.15	13.04	299.19	468.40
2001	100.87	3.07	103.94	93.53	5.22	98.75	304.74	26.54	331.28	533.97
2002	128.63	3.00	131.63	91.10	7.65	98.75	334.77	13.09	347.86	578.24
2003	131.14	3.00	134.14	99.06	10.61	109.67	341.42	15.01	356.43	600.24
2004	136.78	2.07	138.85	104.77	9.94	114.71	339.79	17.39	357.18	610.74
2005	152.36	1.80	154.16	115.69	9.77	125.46	339.00	18.15	357.15	636.77
2006	157.22	1.75	158.97	122.88	8.89	131.77	351.63	15.74	367.37	658.11
2007	161.25	1.55	162.80	127.05	7.40	134.45	340.08	14.60	354.68	651.93
2008	160.59	1.15	161.74	127.03	7.98	135.01	348.04	13.87	361.91	658.66
2009	159.60	1.10	160.70	134.25	15.04	149.29	360.23	13.93	374.16	684.15

PROPERTY TAX LEVY BY MILLS
Fiscal Year 2009



Note: Overlapping rates are those that apply to property owners within Lewis & Clark County. Not all overlapping rates apply to all County property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the boundaries of the special district).

Source: County Finance approved mill levies

**LEWIS AND CLARK COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT TAX YEAR AND NINE YEARS AGO**

TAXPAYER	2008			1999		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE
North Western Energy LLC	\$ 13,105,018		14.96%	\$ -		-
PPL Montana LLC	2,589,155		2.96%	-		-
Qwest	2,358,138		2.68%	-		-
Verizon Wireless	2,190,619		2.50%	-		-
Railways	968,620		1.11%	1,442,226	4	1.63%
Helena Federal Office Complex LLC	397,479		0.44%	-		-
American Chemet Corporation	355,891		0.40%	296,433	9	0.32%
Costco Wholesale	339,331		0.38%	296,433	9	0.32%
American Smelting & Refining	325,904		0.36%	2,679,888	3	3.02%
AT&T Communications	-		-	749,337	6	0.84%
Tri Touch America	-		-	908,046	5	1.02%
Federal Reserve Bank	-		-	364,707	8	0.40%
Montana Power Company	-		-	9,682,338	1	10.93%
U S West Communications	-		-	5,159,984	2	5.82%
Montana Physicians Service	-		-	416,258	7	0.46%
Shopko Stores, Inc.	-		-	-		-
Wal-Mart	-		-	-		-
Total	<u>\$ 22,933,337</u>		<u>25.79%</u>	<u>\$22,284,487</u>		<u>25.08%</u>

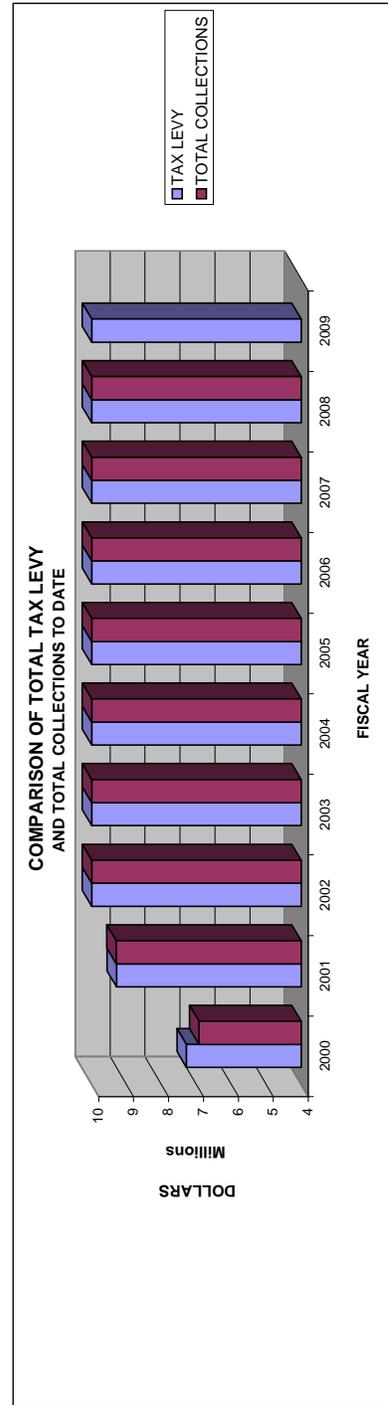
Source: Lewis and Clark County Treasurer

LEWIS AND CLARK COUNTY, MONTANA
 PROPERTY TAX LEVIES AND COLLECTIONS
 GOVERNMENTAL FUND TYPES
 Last Ten Fiscal Years

FISCAL YEAR ENDED JUNE 30	TOTAL TAX LEVY FOR FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2000	\$ 7,289,339	\$ 6,624,584	90.88%	\$ 302,422	\$ 6,927,006	95.03%
2001	9,285,415	8,755,655	94.29%	541,704	9,297,359	100.13%
2002	10,772,644	9,942,349	92.29%	465,624	10,407,973	96.61%
2003	11,344,971	9,901,843	87.28%	790,604	10,692,447	94.25%
2004	12,581,068	10,409,334	82.74%	794,811	11,204,145	89.06%
2005	12,899,459	12,134,312	94.07%	760,983	12,895,295	99.97%
2006	14,241,919	12,865,087	90.33%	1,219,282	14,084,369	98.89%
2007	14,080,296	13,674,775	97.12%	1,187,050	14,861,825	105.55%
2008	16,450,507	13,477,161	81.93%	1,224,149	14,701,310	89.37%
2009	16,842,558	13,818,447	82.04%	-	13,818,447	82.04%

Source and other information:

(1) From budget documents - "Tax Revenues".



Note: Total collections to date may be more than total tax levy, due to recalculation of tax bills on an on going basis.

LEWIS AND CLARK COUNTY, MONTANA
 RATIO OF OUTSTANDING DEBT BY TYPE
 Last Eight Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income (1)	Percentage of Personal Income (1)
	Revenue Bonds	Special Assessment Debt	Contracts/Loans	Capital Leases	Revenue Bonds	Contracts/Loans					
2002	\$ 740	\$ 335	\$ 1,672	\$ 764	\$ 5,039	\$ -	-	\$ 8,550	0.56%	\$ 151	
2003	710	294	1,731	707	4,750	202		8,394	0.52%	147	
2004	675	307	2,020	647	4,449	174		8,272	0.48%	143	
2005	640	235	1,718	582	4,252	156		7,583	0.42%	130	
2006	605	1,181	2,678	-	4,073	137		8,674	0.44%	147	
2007	565	1,208	2,172	-	3,890	118		7,953	N/A	134	
2008	525	1,836	2,116	-	7,233	98		11,808	N/A	197	
2009	485	1,999	1,894	-	7,251	77		11,706	N/A	192	

Note: Information prior to fiscal year 2002 not presented due to availability.

(1) See the Schedule for Demographic Statistics on page 186 for personal income and population data. Personal income equals estimated population multiplied by per capita income.

**LEWIS AND CLARK COUNTY, MONTANA
RATIO OF ANNUAL DEBT SERVICE REQUIREMENTS FOR
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)**

FISCAL YEAR	GENERAL OBLIGATION BONDS	PERCENTAGE OF TAXABLE VALUE OF PROPERTY ¹	PER CAPITA ²
2000	\$ 420	0.47%	\$ 7.58
2001	420	0.50%	7.47
2002	210	0.25%	3.72
2003	-	0.00%	-
2004	-	0.00%	-
2005	-	0.00%	-
2006	-	0.00%	-
2007	-	0.00%	-
2008	-	0.00%	-
2009	-	0.00%	-

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

1 See Schedule "Assessed Value and Actual Value of Taxable Property" for data.

2 Population data can be found in schedule, "Demographic Statistics".

LEWIS AND CLARK COUNTY, MONTANA
 LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years
 (amounts expressed in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt Limit	\$ 9,851	\$ 9,305	\$ 9,387	\$ 9,554	\$ 9,644	\$ 9,890	\$ 10,401	\$ 10,768	\$ 11,462	\$ 84,174
Total net debt applicable to limit	102	67	37	-	-	-	-	-	-	-
Legal debt margin	\$ 9,749	\$ 9,238	\$ 9,350	\$ 9,554	\$ 9,644	\$ 9,890	\$ 10,401	\$ 10,768	\$ 11,462	\$ 84,174
Total net debt applicable to the limit as a percentage of debt limit	1.04%	0.72%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed Value	\$ 3,366,951
Debt Limit 2.5% of Assessed Value	2.50%
General Obligation Debt Limit (1)	84,174
Outstanding General Obligation Debt, June 30, 2009	\$ -
Less: Amount set aside for repayment of General Obligation Debt	-
Total net debt applicable to limit	-
Legal Debt Margin	\$ 84,174

(1) The statutes of the State of Montana prescribe a legal debt limit of 2.5% of the assessed valuation for general obligation debt.

LEWIS AND CLARK COUNTY, MONTANA
 PLEDGED-REVENUE COVERAGE
 Last Ten Fiscal Years

SOLID WASTE FACILITY REVENUE BONDS:

FISCAL YEAR	GROSS REVENUE (1)	DIRECT OPERATING EXPENSES (2)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST (3)	TOTAL	
2000	\$ 1,149,171	\$ 553,826	\$ 595,345	\$ 130,000	\$ 192,202	\$ 322,202	184.8%
2001	1,017,052	439,497	577,555	210,614	210,612	421,226	137.1%
2002	987,388	541,262	446,126	222,575	186,126	408,701	109.2%
2003	1,017,887	590,905	426,982	229,590	176,952	406,542	105.0%
2004	975,281	467,917	507,364	241,617	163,983	405,600	125.1%
2005	949,680	546,368	403,312	129,000	89,400	218,400	184.7%
2006	957,587	564,630	392,957	129,000	89,400	218,400	179.9%
2007	1,056,772	601,717	455,055	129,000	89,400	218,400	208.4%
2008	1,070,728	672,884	397,844	129,000	89,400	218,400	182.2%
2009	1,112,752	669,706	443,046	129,000	89,400	284,229	155.9%

HEALTH CARE FACILITY REVENUE BONDS:

FISCAL YEAR	GROSS REVENUE (1)	DIRECT OPERATING EXPENSES (2)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST (3)	TOTAL	
2000	\$ 221,833	\$ 105,195	\$ 116,638	\$ 30,000	\$ 39,633	\$ 69,633	167.5%
2001	333,630	140,425	193,205	30,000	38,433	68,433	282.3%
2002	343,200	153,486	189,714	30,000	37,203	67,203	282.3%
2003	292,399	195,994	96,405	30,000	35,958	65,958	146.2%
2004	292,553	176,480	116,073	35,000	34,698	69,698	166.5%
2005	268,898	186,273	82,625	35,000	33,193	68,193	121.2%
2006	281,452	181,223	100,229	35,000	31,670	66,670	150.3%
2007	313,981	196,237	117,744	40,000	30,130	70,130	167.9%
2008	319,147	205,357	113,790	40,000	28,330	68,330	166.5%
2009	315,108	223,464	91,644	40,000	26,490	66,490	137.8%

**LEWIS AND CLARK COUNTY, MONTANA
PLEDGED-REVENUE COVERAGE (Continued)
Last Ten Fiscal Years**

COONEY CONVALESCENT HOME REVENUE BONDS:

<u>FISCAL YEAR</u>	<u>GROSS REVENUE (1)</u>	<u>DIRECT OPERATING EXPENSES (2)</u>	<u>NET REVENUE AVAILABLE FOR DEBT SERVICE</u>	<u>DEBT SERVICE REQUIREMENTS</u>			
				<u>PRINCIPAL</u>	<u>INTEREST (3)</u>	<u>TOTAL</u>	<u>COVERAGE</u>
2000	\$ 3,436,159	\$ 3,443,651	\$ (7,492)	\$ 60,000	\$ 79,980	\$ 139,980	-5.4%
2001	3,988,232	3,667,078	321,154	60,000	77,580	137,580	233.4%
2002	4,320,252	4,139,609	180,643	60,000	75,120	135,120	133.7%
2003	4,578,674	4,329,001	249,673	65,000	72,630	137,630	181.4%
2004	5,070,949	4,587,402	483,547	70,000	69,900	139,900	345.6%
2005	5,035,569	4,794,572	240,997	70,000	66,890	136,890	176.1%
2006	5,195,937	4,903,704	292,233	75,000	63,845	138,845	210.5%
2007	5,255,136	5,144,836	110,300	75,000	60,545	135,545	81.4%
2008	5,307,254	5,284,999	22,255	80,000	57,170	137,170	16.2%
2009	5,802,320	5,685,062	117,258	85,000	53,490	138,490	84.7%

SPECIAL ASSESSMENT DEBT:

<u>FISCAL YEAR</u>	<u>SPECIAL ASSESSMENT COLLECTIONS</u>	<u>DEBT SERVICE REQUIREMENTS</u>		
		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>COVERAGE</u>
2002	\$ 116,136	\$ 91,694	\$ 9,274	115.02%
2003	106,822	41,326	9,627	209.65%
2004	157,536	54,167	9,104	248.99%
2005	160,119	71,815	7,478	201.93%
2006	88,536	50,901	8,440	149.20%
2007	214,546	206,157	52,383	82.98%
2008	361,358	153,437	67,715	163.40%
2009	281,658	291,797	72,731	77.27%

Note: Details regarding the County's outstanding debt can be found in the notes to the Financial Statements. Data is not available for some fiscal years.

Source and other information:

Lewis and Clark County General Purpose Financial Statements, Fiscal Year Ended June 30, 2009

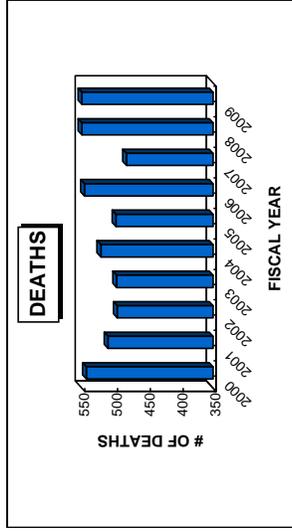
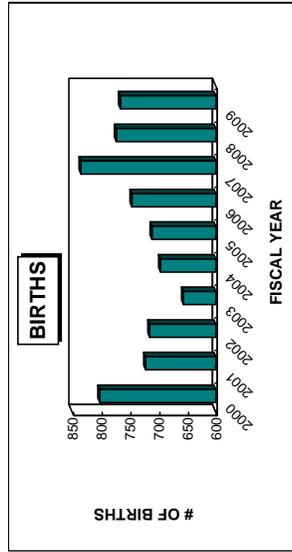
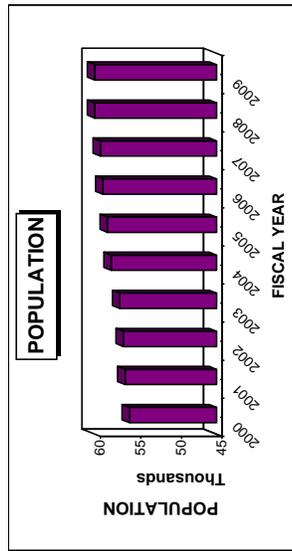
(1) Gross revenue includes operating revenues, non-operating revenue and other financing sources.

(2) Direct operating expenses include operating expenses (except depreciation).

(3) Gross revenue bond interest expense, revenue bond premium amortization not taken into account.

LEWIS & CLARK COUNTY, MONTANA
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Fiscal Years

FISCAL YEAR	ESTIMATED POPULATION (a)	BIRTHS (b)	DEATHS (b)	ESTIMATED PER CAPITA INCOME (e)	SCHOOLS		EMPLOYMENT STATISTICS	
					PUBLIC SCHOOL ENROLLMENT (d)	PRIVATE SCHOOL ENROLLMENT (d)	CIVILIAN EMPLOYMENT (c)	UNEMPLOYMENT RATE (c)
2000	55,716	802	543	\$ 25,489	9,867	373	27,194	4.3%
2001	56,257	722	510	26,966	9,810	359	26,682	4.3%
2002	56,474	715	496	27,258	9,682	345	26,463	4.2%
2003	56,899	656	497	28,079	9,515	626	27,314	4.3%
2004	57,972	696	521	29,721	9,543	601	27,404	3.6%
2005	58,449	711	498	31,151	9,344	646	29,940	3.7%
2006	58,996	746	546	33,523	9,403	585	30,554	2.9%
2007	59,302	835	482	-	9,424	599	31,768	2.1%
2008	59,998	773	579	-	9,298	665	32,891	2.7%
2009	60,925	766	575	-	9,495	620	34,688	4.3%



Source and other information:

- (a) U.S. Bureau of Census from 1996 to 2004 - 2005 is estimated
- (b) Lewis and Clark County Coroner
- (c) Montana Department of Labor and Industry

- (d) Lewis & Clark County Superintendent of Schools
- (e) U.S. Department of Commerce
- N/A - Not Available

**LEWIS AND CLARK COUNTY, MONTANA
TOP TWENTY PRIVATE EMPLOYERS IN LEWIS AND CLARK COUNTY
Year Ended June 30, 2009**

COMPANY NAME	PRODUCT OR SERVICE
Albertsons	Retail
Blue Cross/Blue Shield	Health Services
Carroll College	Higher Education
Chilis/Macaroni Grill	Food Services
Costco	Wholesale
Family Outreach	Human Services
Helena Sand & Gravel	Road Materials
Independent Record	Communications
Intermountain Children's Home	Health Services
Montana Independent Living Project	Living Assistance
Mountain West Bank	Finanacial Services
Rocky Mountain Development Council	Community Services
St. Peter's Hospital	Health Services
Shodair Children's Hospital	Health Services
Student Assistance Foundation of Montana	Higher Education
Town Pump	Auto Services
Wal-Mart	Retail
Westaff	Employment Agency
West Mont	Health Services

Source:

Montana Department of Labor and Industry

Note:

Due to confidentiality laws, top employer lists are provided in alphabetical order only....the listing cannot ranked in order of employment and no employment data can be provided for individual businesses.

Data is derived from most current information available at this time.

LEWIS AND CLARK COUNTY, MONTANA
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

FUNCTION/PROGRAM	FULL-TIME EQUIVALENT EMPLOYEES									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT										
Legislative services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Judicial services	27.00	27.50	28.00	19.50	21.50	24.00	24.44	16.44	16.44	16.44
Administrative services	17.33	21.33	21.09	24.00	26.00	26.00	26.00	27.80	27.80	27.32
Financial services	15.25	15.75	16.25	16.25	16.25	16.75	18.75	18.75	18.75	15.50
Election services	2.25	2.25	2.25	2.25	2.25	2.25	2.00	3.00	9.50	3.00
Planning services	7.00	8.00	10.50	12.00	12.00	12.00	11.00	12.00	14.00	12.00
Records administration	3.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal services	9.00	9.00	8.50	9.50	9.50	10.50	15.00	16.50	17.50	19.38
Facilities administration	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY										
Law enforcement services	54.00	62.00	59.00	66.00	66.00	66.00	74.50	78.25	81.25	72.00
Other public safety	9.50	13.10	13.90	3.00	3.00	4.00	4.00	4.13	4.13	1.50
Civil defense	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
PUBLIC WORKS										
Public work administration	6.50	6.50	7.00	7.00	7.00	7.00	7.00	7.60	10.60	4.00
Bridge maintenance	13.50	13.50	14.50	14.50	14.50	14.50	14.00	14.00	15.00	4.50
Road and street services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	14.50
Cemetery services	2.48	2.48	2.00	1.80	1.80	1.80	5.80	6.80	6.80	2.88
Facilities administration	7.63	8.46	10.00	10.90	10.00	10.00	8.50	9.50	9.50	15.10
Solid waste	5.50	5.50	6.00	6.50	6.50	6.50	5.85	5.85	6.10	6.85
Weed spraying services	0.50	0.50	0.50	1.00	1.75	1.80	2.00	2.00	2.00	1.13
PUBLIC HEALTH										
Public health services	32.98	36.92	37.97	37.90	36.84	37.16	55.67	55.70	46.81	47.92
Nursing home	88.80	100.90	94.85	92.24	92.28	92.99	93.90	104.19	105.19	94.40
Animal control services	1.41	1.41	1.41	1.41	1.41	1.41	1.00	1.00	3.00	1.00
CULTURE AND RECREATION										
Park and recreations services	-	-	-	-	-	-	-	-	-	-
Fairs	-	-	-	-	3.00	4.50	4.00	5.25	8.25	6.00
SOCIAL AND ECONOMICS										
Human Services	-	-	-	-	-	-	-	10.65	10.90	6.30
County extension	1.50	1.50	2.00	2.00	2.00	1.70	2.00	2.00	2.00	2.00
Total	314.13	349.60	348.72	340.75	347.58	354.86	389.41	415.40	429.52	382.72

LEWIS AND CLARK COUNTY, MONTANA
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

FUNCTION/PROGRAM	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT										
Registered Voters (June)	33,176	33,500	32,675	34,500	34,879	37,550	38,350	36,728	38,278	34,577
Property Transactions:										
Filings with Clerk & Recorder	15,948	15,491	18,725	22,760	22,607	19,565	22,978	21,377	19,232	19,415
Certificates of Survey	292	251	165	186	242	209	195	168	166	114
Real Property Tax Information										
Taxes Assessed	\$ 46,162,049	\$ 49,396,645	\$ 52,560,520	\$ 55,135,204	\$ 56,995,481	\$ 60,821,097	\$ 65,164,378	\$ 67,177,249	\$ 72,369,348	\$ 76,442,138
Taxes Collected	\$ 44,901,560	\$ 47,845,334	\$ 52,478,880	\$ 54,096,485	\$ 55,393,809	\$ 60,904,873	\$ 62,185,114	\$ 65,338,071	\$ 66,895,633	\$ 76,029,061
Amount Protested	\$ 1,441,267	\$ 1,027,553	\$ 185,143	\$ 867,517	\$ 1,762,639	\$ 1,047,460	\$ 2,869,382	\$ 2,920,106	\$ 3,606,907	\$ 1,836,194
Total Outstanding	\$ 1,297,014	\$ 1,582,405	\$ 2,382,788	\$ 863,716	\$ 2,743,834	\$ 2,244,856	\$ 378,761	\$ 1,820,937	\$ 2,079,886	\$ 2,137,774
Number of Bills Sent	38,853	30,916	36,690	31,781	32,272	31,829	32,178	32,710	33,471	34,528
Delinquent Reminders	2,398	5,120	8,156	9,134	2,940	6,186	4,425	9,276	5,826	2,824
PUBLIC SAFETY ACTIVITIES										
Sheriff										
Arrests	912	860	N/A	1,069	1,248	N/A	1,270	1,103	622	518
Prisoner Days	24,638	32,177	39,651	35,920	39,217	31,626	28,115	24,308	27,022	28,163
Complaints	14,841	18,816	17,699	44,045	52,487	N/A	N/A	N/A	N/A	N/A
Traffic Violations	N/A	N/A	N/A	N/A	N/A	1,422	5,446	4,485	3,281	2,985
Sheriff's Fire	N/A	N/A	N/A	N/A	N/A	10	227	257	317	369
Emergency Responses	N/A	N/A	N/A	N/A	N/A	10	145	139	159	129
Fires Responses	N/A	N/A	N/A	N/A	N/A	10	145	139	159	129
Justice Court										
Civil & Small Claims	1,445	1,503	1,670	1,797	2,006	2,384	2,196	2,162	2,405	2,597
Formal Criminal Complaints	620	844	1,257	1,015	1,221	1,761	1,167	1,109	819	838
Temporary Restraining Orders	139	139	154	127	147	119	137	134	95	109
County Attorney										
Felonies	274	276	487	608	617	684	604	668	650	703
Mental Commitments	105	115	87	60	58	61	78	71	100	88
Juvenile Cases	120	105	120	146	114	90	149	99	65	62
PUBLIC WORKS										
Refuse Disposal	N/A	N/A	N/A	N/A	N/A	119.55	119.38	140.96	126.61	118.11
Refuse disposed of (tons per day)	N/A	12.368	12.916	12.999						
Number of permits issued										
Other Public Works										
Road Resurfacing (miles)	N/A	N/A	N/A	N/A	N/A	16.84	3.97	12.98	12.50	11.70
Pothole repairs (by ton of asphalt)	N/A	N/A	N/A	N/A	N/A	1,673.54	1,507.34	3,876.58	2,096.11	1,149.01
PUBLIC HEALTH ACTIVITIES										
Septic System Site Evaluations	479	422	414	353	527	568	974	606	248	241
Licensed Establishment Inspections	578	621	590	756	365	726	611	623	604	597
Junk Vehicles Hauled	144	136	194	241	273	274	224	225	174	123
Air Quality										
Good Days	117	119	130	120	347	364	363	339	350	358
Watch Days	3	1	-	-	13	1	2	23	8	7
Poor Days	-	-	-	-	-	-	-	3	8	-
Communicable Disease Cases	76	67	53	39	364	293	275	361	618	514
Immunizations Administered	9,393	9,873	7,741	8,163	9,034	6,989	8,499	7,222	7,745	8,420

LEWIS AND CLARK COUNTY, MONTANA
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 Last Eight Fiscal Years

	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT								
Election tabulators	2	2	2	2	2	2	2	2
Touch screen handicap voting devices	-	-	-	-	37	37	37	37
PUBLIC SAFETY ACTIVITIES								
Stations	3	3	3	3	3	3	3	3
Patrol units	48	48	48	48	50	42	32	31
PUBLIC WORKS								
Snow plows	7	7	7	7	7	10	10	10
Graders	7	7	7	7	7	7	7	7
Loaders	3	3	3	3	3	3	5	5
Shops	4	4	4	4	4	4	4	4
Landfill compactors	1	1	1	1	1	1	1	1
Landfill loaders	1	1	1	1	2	2	2	2
Landfills (active)	1	1	1	1	1	1	1	1
Solid waste container sites	3	3	3	3	3	3	3	3
Weed spraying vehicles	13	11	13	13	13	9	10	9
Cemeteries	1	1	1	1	1	1	1	1
Gravel roads (miles)	N/A	N/A	N/A	429	429	429	429	431
Paved roads (miles)	N/A	N/A	N/A	44	44	44	44	45
Chip sealed roads (miles)	N/A	N/A	N/A	66	66	66	66	48
Rural improvement districts (miles)	N/A	N/A	N/A	N/A	142	160	161	169
PUBLIC HEALTH ACTIVITIES								
Animal control vehicles	1	1	1	1	1	1	1	1
Health facilities	1	1	1	1	1	1	1	1
Nursing homes	1	1	1	1	1	1	1	1
CULTURE AND RECREATION								
Fairgrounds	-	1	1	1	1	1	1	1
Parks	12	12	12	12	12	12	12	12

SINGLE AUDIT SECTION



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the Board of County Commissioners
Lewis & Clark County, Montana

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lewis & Clark County, Montana, as of and for the year ended June 30, 2009, which collectively comprise the Lewis & Clark County, Montana's basic financial statements and have issued our report thereon dated December 3, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lewis & Clark County, Montana's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lewis & Clark County, Montana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Lewis & Clark County, Montana's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Lewis & Clark County, Montana's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Lewis & Clark County, Montana's financial statements that is more than inconsequential will not be prevented or detected by Lewis & Clark County, Montana's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Lewis & Clark County, Montana's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lewis & Clark County, Montana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Lewis & Clark County, Montana, in a separate letter dated December 3, 2009.

This report is intended solely for the information and use of management, Board of County Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Helena, Montana
December 3, 2009

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of County Commissioners
Lewis & Clark County, Montana

Compliance

We have audited the compliance of Lewis & Clark County, Montana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Lewis & Clark County, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on Lewis & Clark County, Montana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lewis & Clark County, Montana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lewis & Clark County, Montana's compliance with those requirements.

In our opinion, Lewis & Clark County, Montana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Lewis & Clark County, Montana is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs.

In planning and performing our audit, we considered Lewis & Clark County, Montana's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lewis & Clark County, Montana's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Helena, Montana
December 3, 2009

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2009

1. Summary of Auditor's Results:

- The report on the basic financial statements has an unqualified opinion.
- The audit did not disclose any noncompliance over financial reporting, which is material to the basic financial statements.
- There were no significant deficiencies reported that are not considered material weaknesses and there were no material weaknesses in internal control over financial reporting indentified in the audit of the financial statements.
- There were no significant deficiencies reported that are not considered material weaknesses and there were no material weaknesses relating to the audit of the major federal award programs.
- The audit did not disclose audit findings that the auditor is required to report in accordance with section 510a of OMB Circular A-133.
- The Auditor's report on compliance over major programs has an unqualified opinion.
- Major programs consist of the following:

<u>Program</u>	<u>Grantor</u>	<u>CFDA #</u>
Augusta Insectory Project	US Department of Agriculture	10.665
Lost Horse Weed Project		
Schools and Roads Major Program		
Schools and Roads Title II		
Community Health Centers	US Department of Health and Human Services	93.224
Healthcare for the Homeless		
Marysville Road Improvement Program	US Federal Highway Administration	20.205
Lower Poorman Creek-Aquatic		
Extraordinary Snow Removal		
Lincoln Community Hall Preservation		

- The dollar threshold used to distinguish between type A and type B was \$300,000.
- Lewis and Clark County qualified as a low-risk auditee.

2. Schedule of findings and questioned costs for federal awards (next 3 pages).

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2009

Financial Statement Audit Findings

None

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2009

Federal Award Findings and Questioned Costs

None

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2009

Current Status Prior Year Findings and Questioned Costs

None Reported in Prior Year

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LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2009

Federal Grantor/Pass - Through Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Program or Award Amount	Beg Bal	Income/Other	Matching Income/Other	Matching Expense/Other	Federal Expenditures	Cash Bal
U.S. Department of Agriculture									
Augusta Insectory Project	10.665		\$ 19,872	\$ 109	\$ 11,225	\$ -	\$ 109	\$ 11,225	\$ -
Lost Horse Weed Project	10.665		9,776	-	2,708	4,270	4,270	2,754	(46)
Passed through the Office of Finance and Budget:									
Schools and Roads - Grants to State - Forest Reserve - major program (note 3)	10.665	N/A	619,312	-	619,312	-	-	619,312	-
Schools and Roads - Grants to State - Forest Reserve - Title II	10.665	N/A	210,082	30,203	-	-	-	9,580	20,623
Subtotal by Federal CFDA Number			859,042	30,312	633,245	4,270	4,379	642,871	20,577
Passed through the State Department of Natural Resources/Conservation:									
Western Wildland Urban Interface Grant Program	10.664	WSF-07-002	475,000	(26,755)	104,478	-	1,652	76,071	-
Western Wildland Urban Interface Grant Program	10.664	HZF-08-003	100,000	-	71,987	25,994	25,994	79,831	(7,844)
Passed through the State Department of Agriculture:									
Helena South Hills	10.664	2008-704	26,393	-	18,577	52,572	52,572	22,357	(3,780)
Lincoln Valley Snowmobile Trails	10.664	2008-705	5,350	-	5,350	13,133	13,133	5,350	-
Passed through the State Department of Agriculture:									
Spokane Hills Grazing Project Phase III	10.664	2009-705	9,000	-	-	157	157	3,500	(3,500)
Spokane Hills Grazing Project Phase II	10.664	2008-711	8,000	-	7,700	18,387	18,387	8,000	(300)
Subtotal by Federal CFDA Number			623,743	(26,755)	208,092	110,243	111,895	195,109	(15,424)
Passed through the State Department of Public Health and Human Services:									
W.I.C. Program	10.557	08-07-5-21-012-0	184,418	(31,933)	65,676	574	130	43,084	(8,897)
W.I.C. Program	10.557	09-07-5-21-012-0	202,363	-	111,976	-	1,342	148,215	(37,581)
Subtotal by Federal CFDA Number			386,781	(31,933)	177,652	574	1,472	191,299	(46,478)
Total U.S. Department of Agriculture			\$ 1,869,566	\$ (28,376)	\$ 1,018,989	\$ 115,087	\$ 117,746	\$ 1,029,279	\$ (41,325)
U.S. Department of Housing and Urban Development									
Passed through the Montana Department of Commerce:									
Eagle Manor II	14.228	MT-CDBG-07-HR-03	450,000	-	-	-	-	-	-
Augusta Wastewater	14.228	MT-CDBG-00PF-08	500,000	-	7,541	-	-	7,541	-
Dunbar/Fairgrounds	14.228	MT-CDBG-07PF-07	254,097	-	254,097	-	-	254,097	-
Total U.S. Department of Housing and Urban Development			\$ 1,204,097	\$ -	\$ 261,638	\$ -	\$ -	\$ 261,638	\$ -
U.S. Department of Justice									
Bullet Proof Vest Partnership Grant	16.607		653	-	653	653	653	653	-
Passed through Gallatin County:									
Missouri River Drug Task Force	16.579	07-G01-90134	47,615	(15,365)	15,365	-	-	-	-
Missouri River Drug Task Force	16.579	08-G01-90391	61,415	-	11,569	74,426	74,426	19,621	(8,052)
Subtotal by Federal CFDA Number			109,030	(15,365)	26,934	74,426	74,426	19,621	(8,052)
Passed through the Montana Board of Crime Control:									
DUI - Underage Drinking Enforcement	16.727	06-U01-90079	51,644	7,600	-	-	-	7,600	-
DUI - Underage Drinking Enforcement	16.727	07-U01-90213	50,882	-	50,882	995	-	49,220	2,657
Subtotal by Federal CFDA Number			102,526	7,600	50,882	995	-	56,820	2,657
Passed through the City of Helena:									
Byrne Justice Assistance Grant (JAG) Program	16.738	2007-DJ-BX-0136	27,231	5,506	-	-	-	5,506	-
Passed through the Secretary of State's Office:									
Help America Vote Act of 2002	39.011	n/a	-	-	14,442	-	-	14,442	-
Passed through the Department of Military Affairs:									
Homeland Security Grant Program	97.067	2006-GE-76-0062	5,519	(2,262)	2,262	-	-	-	-
Homeland Security Grant Program	97.067	2008-GE-78-0023	321,556	-	269,207	-	-	269,207	-
Subtotal by Federal CFDA Number			327,075	(2,262)	271,469	-	-	269,207	-
Homeland Security Grant Program EMPG	97.042	2008-EM-EB-0029	38,368	-	36,873	47,765	47,785	36,873	-
Total U.S. Department of Justice			\$ 604,883	\$ (4,521)	\$ 401,253	\$ 123,859	\$ 122,864	\$ 403,122	\$ (5,395)

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2009

Federal Grantor/Pass - Through Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Program or Award Amount	Beg Bal	Income/Other	Matching Income/Other	Matching Expense/Other	Federal Expenditures	Cash Bal
U.S. Department of the Interior									
Hazardous Fuel Reduction (BLM -Projects)	15.228		\$ 40,000	\$ -	\$ 40,000	\$ 372	\$ 372	\$ 40,000	\$ -
Hazardous Fuel Reduction (BLM -Projects)	15.228		475,000	(118,020)	194,045	-	-	76,025	-
Weed Control at Canyon Ferry Reservoir	15.228		60,000	-	12,000	-	-	12,000	-
Subtotal by Federal CFDA Number			575,000	(118,020)	246,045	372	372	128,025	-
Noxious Weed Control	15.235		64,000	-	15,778	7,778	7,778	14,568	1,210
Passed through the Montana Historical Society:									
Historic Preservation	15.904	MT-2008-018	6,000	(5,500)	6,000	-	-	500	-
Passed through the Montana Fish, Wildlife & Parks:									
Fairgrounds Campground Project	15.916	30-00687	70,500	(46,855)	-	52,721	5,866	-	-
Total U.S. Department of the Interior			\$ 715,500	\$ (170,375)	\$ 267,823	\$ 60,871	\$ 14,016	\$ 143,093	\$ 1,210
U.S. Federal Highway Administration									
Manysville Road Improvement Program	20.205		\$ 7,423,363	\$ (356,121)	\$ 4,542,013	\$ -	\$ -	\$ 4,958,480	\$ (772,588)
Lower Pootman Creek-Aquatic	20.205		145,500	-	-	-	-	8,927	(8,927)
Passed through the State Department of Transportation:									
Spring Meadow/Cent. Park Trail	20.205	STPE 5899 (9)	160,000	7,021	-	-	-	-	7,021
Passed through Cascade County:									
Extraordinary Snow Removal	20.205	N/A	-	-	16,941	-	-	16,941	-
Subtotal by Federal CFDA Number			7,728,863	(349,100)	4,558,954	-	-	4,964,348	(774,494)
Traffic Safety - STEP	20.600	2008-13-13-22/09-08-22	8,000	(1,922)	6,103	-	-	4,181	-
Traffic Safety - STEP	20.602	2007-23-01-19/21-02-19	11,250	500	-	-	-	500	-
Passed through the State Department of Transportation:									
CTEP-Lincoln Community Hall Preservation	20.205	6483	77,749	-	-	-	-	25,115	(25,115)
Traffic Safety	20.601	2009-16-04-07	49,000	-	49,000	-	-	49,000	-
Traffic Safety	20-601 & 20.602	2009-11-04-18	8,000	-	3,380	-	-	5,157	(1,777)
Traffic Safety	20.607	2007-16-07-10	13,500	(672)	-	672	-	-	-
Total U.S. Federal Highway Administration			\$ 7,896,362	\$ (351,194)	\$ 4,617,437	\$ 672	\$ -	\$ 5,068,301	\$ (601,386)
Environmental Protection Agency									
Brownfield Assessment Program	66.818		\$ 200,000	\$ (14,201)	\$ 34,020	\$ -	\$ -	\$ 83,642	\$ (63,823)
Targeted Watershed Grant	66.439		1,510,000	(1,324)	120,577	1,282	1,282	160,335	(41,082)
Passed through the State Department of Environmental Quality:									
Air Pollution control program	66.001	508006	23,578	(8,993)	8,993	-	-	-	-
Air Pollution control program	66.001	509004	23,578	-	14,977	11,796	11,789	23,578	(8,594)
Subtotal by Federal CFDA Number			47,156	(8,993)	23,970	11,796	11,789	23,578	(8,594)
Prickly Pear - Lake Helena Project	66.460	207043	64,296	(20,692)	46,006	-	1,613	35,240	(11,539)
Lake Helena Watershed Riparian Ag Project	66.112	SG-97869001	48,583	(1,675)	2,825	-	-	1,400	(250)
Water Infrastructure-Wastewater Development in the Helena Valley	66.418	XP-98860801-0	1,455,000	(144,540)	185,372	33,856	33,856	40,832	-
Public Water Supply	66.605	505020	17,500	(959)	2,060	1,456	1,456	3,376	(2,315)
Total U.S. Environmental Protection Agency			\$ 3,342,535	\$ (192,424)	\$ 414,830	\$ 48,390	\$ 49,996	\$ 348,403	\$ (127,603)
Federal Emergency Management Agency									
Passed through the Department of Military Affairs:									
CERT Program	97.067	2006-GE-T6-0062	\$ 1,216	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Homeland Security Grant Program	97.067	2007-GE-T7-0011	20,000	-	5,214	-	-	6,569	(1,355)
Subtotal by Federal CFDA Number			21,216	500	5,214	-	-	6,569	(855)
State and Local Emergency Management Assistance - Civil Defense	83.503	N/A	-	-	6,228	-	-	6,228	-
Total Federal Emergency Management Agency			\$ 21,216	\$ 500	\$ 11,442	\$ -	\$ -	\$ 12,797	\$ (855)
Office of National Drug Control Policy									
High Intensity Drug Trafficking Area (HIDTA)	93.000		\$ 116,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
High Intensity Drug Trafficking Area (HIDTA)	93.000		95,351	(12,683)	62,155	-	-	49,472	-
High Intensity Drug Trafficking Area (HIDTA)	93.000		83,181	-	11,990	-	-	19,893	(7,903)
High Intensity Drug Trafficking Area (HIDTA)	93.000		73,827	7,085	18,399	2,399	3,790	30,669	(6,576)
Total Office of National Drug Control Policy			\$ 368,619	\$ (5,598)	\$ 92,544	\$ 2,399	\$ 3,790	\$ 100,034	\$ (14,479)

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Program or Award Amount	Beg Bal	Income/Other	Matching Income/Other	Matching Expense/Other	Federal Expenditures	Cash Bal
U.S. Department of Health and Human Services									
Passed through the State Department of Public Health and Human Services:									
Intensive Case Management Home Visiting (FASD)	10.561	09-07-5-31-020-0	\$ 14,835	\$ -	\$ 14,835	\$ 18,868	\$ 18,868	\$ 14,835	\$ -
Access to Baby & Child Dentistry	10.561	09-07-5-01-061-0	24,089	-	12,045	-	-	698	11,347
Subtotal by Federal CFDA Number			38,924		26,880	18,868	18,868	15,533	11,347
Tuberculosis Control Program	93.116; 93.991	09-07-4-11-048-0	5,000	-	874	-	-	2,573	(2,573)
Tuberculosis Control Program	93.116; 93.991	08-07-4-11-048-0	4,000	(3,831)	4,000	3,096	3,096	1,283	(2,573)
Subtotal by Federal CFDA Number			9,000	(3,831)	4,000	5,094	3,970	3,856	(2,573)
Childhood Immunization Grant	93.268	08-07-4-31-024-0	18,830	(7,521)	18,830	2,802	2,137	11,642	332
Childhood Immunization Grant	93.268	09-07-4-31-024-0	18,830	-	-	174	174	8,397	(8,397)
Subtotal by Federal CFDA Number			37,660	(7,521)	18,830	2,976	2,311	20,039	(8,065)
Breast and Cervical Cancer Early Detection Grant	93.283	08-07-3-01-009-0	67,950	14,561	16,425	2,000	2,000	30,986	-
Breast and Cervical Cancer Early Detection Grant	93.283	09-07-3-01-009-0	75,200	-	43,200	7,162	7,162	52,727	(9,527)
Bioterrorism	93.283	08-07-6-11-028-0	108,934	(156)	49,928	-	-	55,042	(5,270)
Subtotal by Federal CFDA Number			251,184	14,405	109,553	9,162	9,162	138,755	(14,797)
Preventative Health and Health Services Block Grant	93.940	09-07-4-51-015-0	76,306	-	12,541	-	-	31,613	(19,072)
Preventative Health and Health Services Block Grant	93.940	07-07-4-51-015-0	146,612	(34,253)	73,306	-	2,644	39,053	(2,644)
Subtotal by Federal CFDA Number			222,918	(34,253)	85,847	-	2,644	70,666	(21,716)
Maternal Child Health and Block Grant	93.994	09-07-5-01-025-0	68,667	-	68,667	52,350	52,350	67,352	1,315
Maternal Child Health and Block Grant	93.994	08-07-5-01-025-0	68,874	232	-	-	-	232	-
Subtotal by Federal CFDA Number			137,541	232	68,667	52,350	52,350	67,584	1,315
Bioterrorism	93.069	09-07-6-11-028-0	113,792	-	69,336	-	-	45,011	24,325
HIV Case Management	93.117	09-07-4-51-106-0	7,000	-	564	-	-	1,339	(775)
Suicide Prevention Program	93.243	07-07-5-31-027-0	77,451	15,488	16,715	20,508	17,624	35,087	-
HIV Case Management	93.917	08-07-4-51-106-0	4,038	(1,409)	3,288	188	188	1,879	-
Subtotal by Federal CFDA Number			202,073	13,079	89,904	20,508	17,624	82,303	(1,879)
Passed through Montana State University:									
MT NAPA Obesity Prevention Project	93.283	09-07-3-01-021-0	9,000	-	-	-	-	3,830	(3,830)
Subtotal by Federal CFDA Number			9,000	-	-	-	-	3,830	(3,830)
Passed through Yellowstone County:									
Healthcare for the Homeless	93.224	5 H80CS00418-08-00	253,131	-	13,906	33,561	1,411	51,993	(5,937)
Healthcare for the Homeless	93.224	3 H80 CS00418-07-01	256,139	(63,622)	256,139	9	34	192,492	-
Subtotal by Federal CFDA Number			509,270	(63,622)	270,045	33,570	1,445	244,485	(5,937)
ARRA - Increase Services to Health Centers	93.703	1 H8BCS12460-01-00	39,010	-	-	-	-	2,141	(2,141)
Passed through Missoula County:									
Aids Early Intervention	93.918	5 H76-HA-00798-06	4,000	-	4,000	-	-	4,000	-
Aids Early Intervention	93.918	5-H76-HA-00798-06a	4,000	-	1,000	-	-	1,000	-
Subtotal by Federal CFDA Number			8,000	-	5,000	-	-	5,000	-
Total U.S. Department of Health and Human Services			\$ 1,464,788	\$ (80,511)	\$ 678,725	\$ 142,706	\$ 108,562	\$ 655,205	\$ (22,847)
Other Federal Financial Assistance									
Passed through State Treasurer's Office:									
Taylor Grazing	15.000	N/A	-	-	1,617	-	-	1,617	-
Total Other Federal Financial Assistance			\$ -	\$ -	\$ 1,617	\$ -	\$ -	\$ 1,617	\$ -
Total Federal Financial Assistance - Primary Government			\$ 1,464,788	\$ (80,511)	\$ 678,725	\$ 142,706	\$ 108,562	\$ 655,205	\$ (22,847)
Component Unit Federal Financial Assistance									
U.S. Department of Health and Human Services									
Community Health Centers									
Community Health Centers	93.224	5 H76-HA-00798-06	1,097,029	(9,942)	9,942	944,552	1,026,797	721,729	-
Community Health Centers	93.224	5 H76-HA-00798-06a	1,130,553	498,807	459,353	558,924	513,720	459,353	544,011
Community Health Centers	93.224	1 H50 S42	1,150,542	150,000	-	-	-	-	150,000
Subtotal by Federal CFDA Number			3,378,124	721,110	1,191,024	1,503,476	1,540,517	1,181,082	694,011
ARRA - Capital Improvement Program	93.703	469.345	469,345	-	-	-	-	85,014	(85,014)
ARRA - Increase Services to Health Centers	93.703	202.563	202,563	-	-	-	-	26,214	(26,214)
Subtotal by Federal CFDA Number			671,908	(4,859)	83,333	92,947	96,547	111,228	(11,228)
Mental Health	93.912		100,000	(4,859)	83,333	92,947	96,547	74,874	-
Total Component Unit			\$ 4,150,032	\$ 716,251	\$ 1,274,357	\$ 1,596,423	\$ 1,637,064	\$ 1,367,184	\$ 582,783
Total Expenditures of Federal Awards			\$ 21,637,598	\$ (116,248)	\$ 9,040,655	\$ 2,090,407	\$ 2,054,038	\$ 9,390,673	\$ (429,897)

LEWIS AND CLARK COUNTY, MONTANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2009

Note 1 - Basis of Presentation

The accompanying schedule is presented on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles and is a different basis of accounting than the general-purpose financial statements. Accordingly, revenues are recognized when received and expenditures are recognized when disbursed.

Note 2 – Subrecipients

Circular A-133 requires the schedule of expenditures of federal awards to include, to the extent practical, an identification of the total amount provided to subrecipients from each federal program. Of the federal expenditures presented in the schedule, Lewis and Clark County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Lincoln Valley Snowmobile Trails	10.664	\$ 5,350
Community Development Block Grant – Augusta Wastewater	14.228	\$ 7,541

Note 3 - Other Information

U S Department of Agriculture

The \$619,312 reported represents 66 2/3 percent of the total amount of \$928,503 received by the County. The remaining 33 1/3 percent was distributed directly to the countywide school levy funds as required by state statute, and was not recorded by Lewis and Clark County.

