

# LEWIS AND CLARK COUNTY MONTANA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2010

July 1, 2009 to June 30, 2010

The Helena Public Library, founded in 1886, was the oldest free public library in the state of Montana. As early as 1896, the building that the library was functioning in was having problems with overcrowding and lighting. In June of 1933, the Unitarian Church donated their building to the City of Helena to use for the public library.

The building known as the Grandstreet Theatre is one of many historic buildings located in Lewis and Clark County. Built in 1901, as a Unitarian Church, the building featured on the cover not only survived the earthquakes of 1935, but has provided a place of worship, knowledge, and entertainment over the years.

The library used this building for a little over forty years before going in front of the voters of Lewis and Clark County to get a \$1.8 million bond approved to construct a new building to be used as a joint city/county library.

In 1976, the library moved into its new building only a few short blocks from the old Unitarian Church. That same year, Broadwater Productions, known as the Grand Street Theatre, turned the building into Helena's only year-round community theatre. The staff at the Grandstreet Theatre have worked diligently in restoring the building to show its former elegance, which was recognized by the Helena/Lewis and Clark County Historic Preservation Commission in 1996.



# LEWIS & CLARK COUNTY, MONTANA



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended June 30, 2010

July 1, 2009 to June 30, 2010

PRESENTED BY  
LEWIS AND CLARK COUNTY ACCOUNTING DEPARTMENT

**LEWIS AND CLARK COUNTY**  
**HELENA, MONTANA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**Fiscal Year 2010**

**July 1, 2009 - June 30, 2010**

**Prepared By: Lewis and Clark County, Accounting Department**

**Paulette DeHart, County Treasurer**

**Rodger Nordahl**

**Amy Reeves**

## **INTRODUCTORY SECTION**



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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

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## Consolidated Office of Treasurer/Clerk and Recorder

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December 16, 2010

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, 2010.

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, 2010, 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, 2010. 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 61,942. 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 10<sup>th</sup> 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 4.4 percent. This is up .1 percent from one year ago. The current unadjusted employment figure for the State of Montana is 7.4 percent and the nation is 9.6 percent. The most current median household income for Lewis and Clark County is \$49,959. 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 replaced the funding structure, primarily dependent on motor vehicle, gaming revenues, and includes an entitlement share from the state. The purpose of the bill was 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 provided 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 2010, \$1.4 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. 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 2010, as the county works to complete the project. In addition, repayment of the bonds issued to finance the building began in FY09 and continues over the six remaining years of the construction mill levy.

### **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, 2010, the Lewis and Clark County portfolio held \$3,750,000 in Certificate of Deposits and \$6,682,175 in Agency Notes. These investments were purchased at different intervals with different maturity dates. The County earned \$437,743 from investments in fiscal year 2010. The average rate of return amounted to .84 percent on an average monthly balance of \$51.8 million.

### **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. The unfunded liability is \$212,139 for the county plan.

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.

### **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, 2009. This was the fifteenth 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.

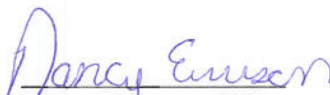

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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 unfailing 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, 2009

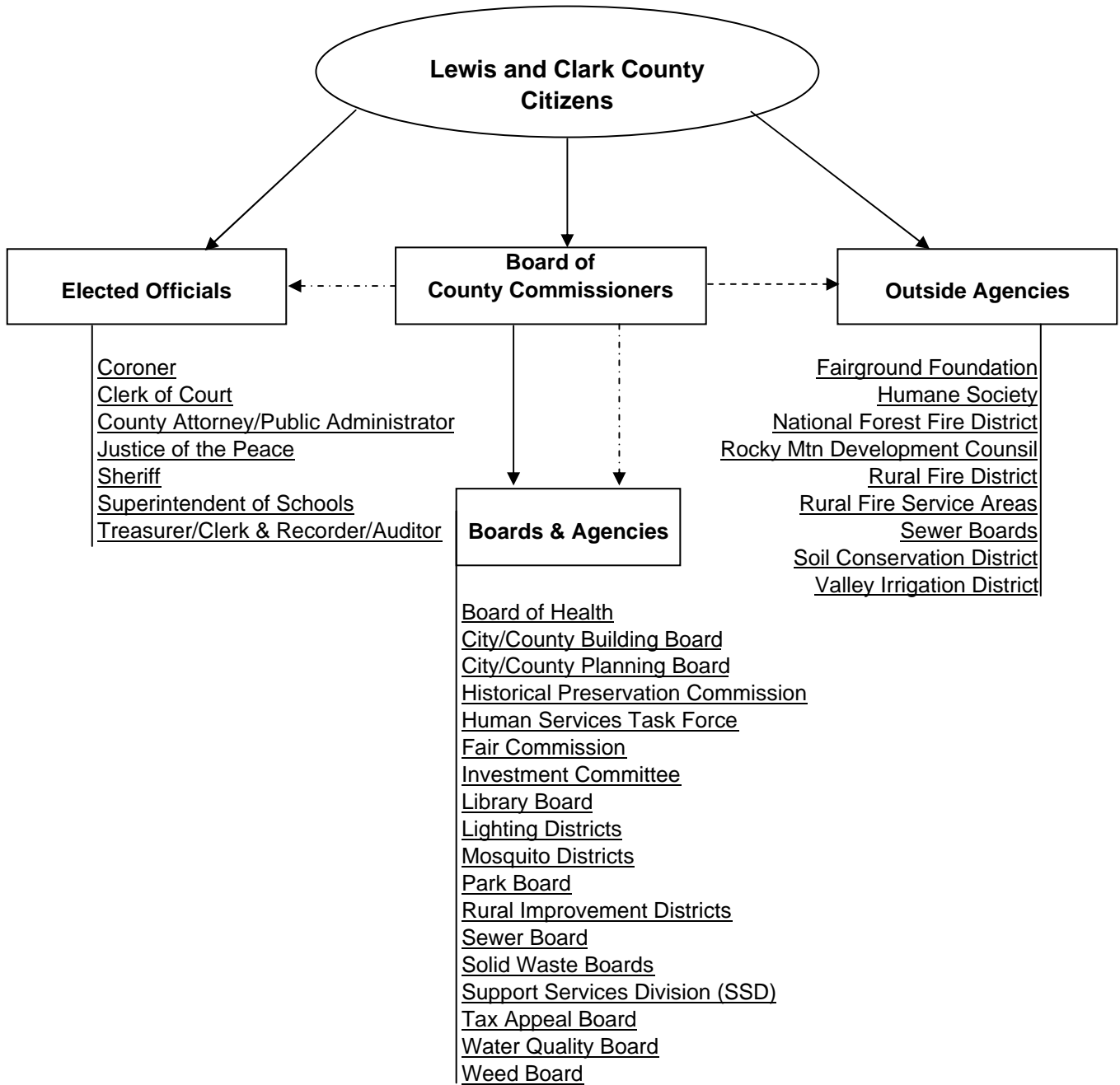
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

# Lewis and Clark County, Montana ORGANIZATIONAL CHART



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

**LEWIS AND CLARK COUNTY  
HELENA, MONTANA  
JUNE 30, 2010**

**LIST OF PRINCIPAL OFFICIALS**

**BOARD OF COUNTY COMMISSIONERS**

Mr. Michael A. Murray	Chairman
Mr. Derek Brown	Vice-Chairman
Mr. Andy Hunthausen	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, 2010, 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.

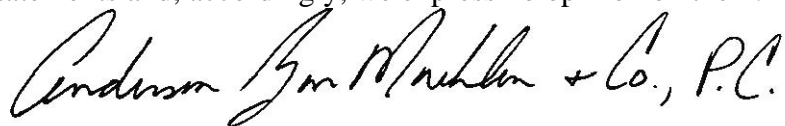
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and 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, 2010, 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 16, 2010, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 16, Other Postemployment Benefits (OPEB) on page 71, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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, budgetary comparison schedules, capital assets used in the operations of government funds, 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, budgetary comparison schedules, capital assets used in the operations of government funds, 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 16, 2010

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**LEWIS AND CLARK COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010 and 2009**

**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, 2010 and 2009. 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, 2010 by \$59.6 million (reported as net assets) compared with \$55.9 million at June 30, 2009. Of this amount, \$19.5 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 \$3.7 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.

**Fund Highlights**

- As of June 30, 2010, Lewis and Clark County's governmental funds reported combined ending fund balances of \$17.2 million, compared with \$16.1 million at June 30, 2009. Of this amount \$13.2 million is available for spending at the government's discretion (reported as unreserved fund balance). The remaining \$4.0 million is restricted for specific purposes.
- At the end of the fiscal year, the unreserved fund balance for the general fund was \$2.0 million, or 26.9 percent of total general fund expenditures, as compared with \$1.8 million or 24.7 percent from the previous fiscal year-end.

**Capital Asset and Long-term Debt Highlights**

- Capital assets for Lewis and Clark County totaled \$49,449,013, as of June 30, 2010. The \$.65 million increase is largely due to costs associated with the completion of 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 \$944,369 (approximately 8 percent) during the current fiscal year. Payment of principal outpaced the issuance of new debt. New debt was issued for special assessments projects for Montana Law Enforcement building remodel and road improvements and contract/loan debt for phase II of the remodel project of city/county building.

- Lewis and Clark County made payments for special assessment loans, revenue bonds, and contracts/loans and of \$1,968,285 in comparison to \$1,803,814 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 52 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 33-70 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 81-149 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 \$59,598,380 at June 30, 2010.

**Net Assets**

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$ 27,067,836	\$ 24,859,856	\$ 1,278,710	\$ 1,047,457	\$ 28,346,546	\$ 25,907,313
Capital assets	31,684,792	31,063,989	17,764,221	17,735,240	49,449,013	48,799,229
Total assets	<u>58,752,628</u>	<u>55,923,845</u>	<u>19,042,931</u>	<u>18,782,697</u>	<u>77,795,559</u>	<u>74,706,542</u>
Long-term liabilities outstanding	6,560,956	6,411,629	8,010,963	8,680,016	14,571,919	15,091,645
Other liabilities	3,159,783	3,175,403	465,477	575,887	3,625,260	3,751,290
Total liabilities	<u>9,720,739</u>	<u>9,587,032</u>	<u>8,476,440</u>	<u>9,255,903</u>	<u>18,197,179</u>	<u>18,842,935</u>
Net assets:						
Invested in capital assets, Net of related debt	27,500,211	26,686,331	11,186,926	10,406,653	38,687,137	37,092,984
Restricted	506,053	587,906	908,473	1,165,193	1,414,526	1,753,099
Unrestricted	<u>21,025,625</u>	<u>19,062,576</u>	<u>(1,528,908)</u>	<u>(2,045,052)</u>	<u>19,496,717</u>	<u>17,017,524</u>
Total net assets	<u>\$ 49,031,889</u>	<u>\$ 46,336,813</u>	<u>\$ 10,566,491</u>	<u>\$ 9,526,794</u>	<u>\$ 59,598,380</u>	<u>\$ 55,863,607</u>

The largest portion of Lewis and Clark County’s net assets, approximately 65 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 (2.4 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$19,496,717, 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.

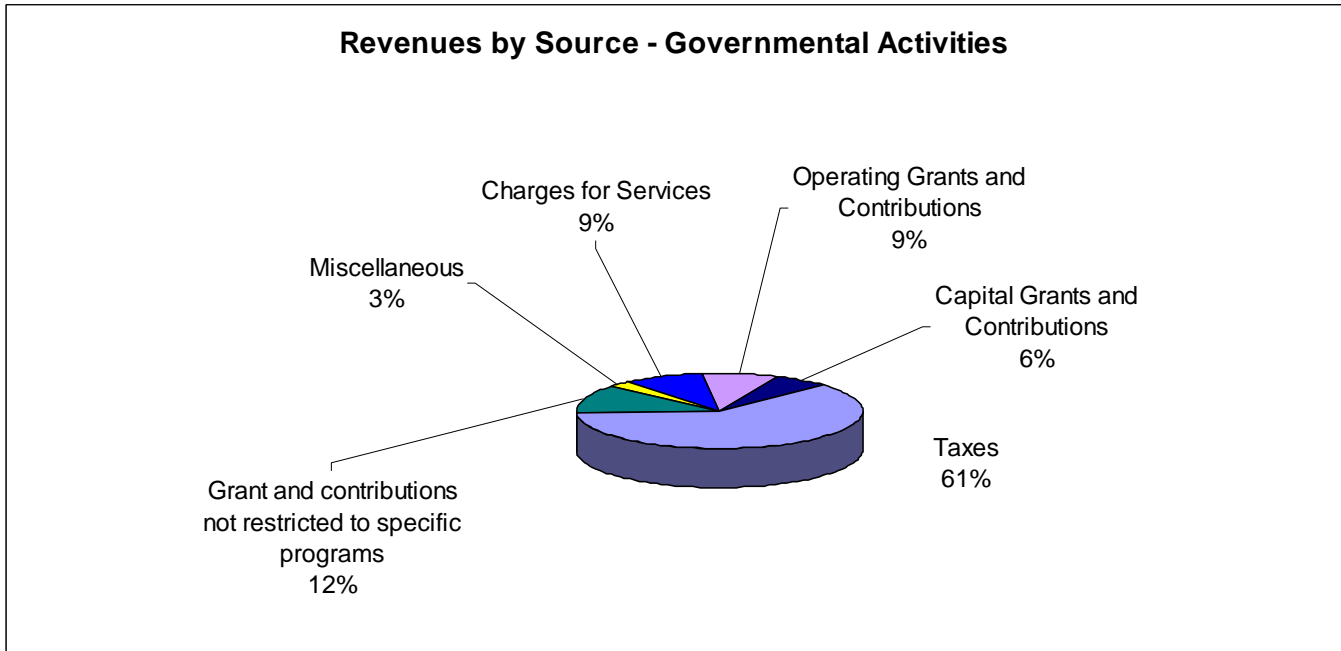
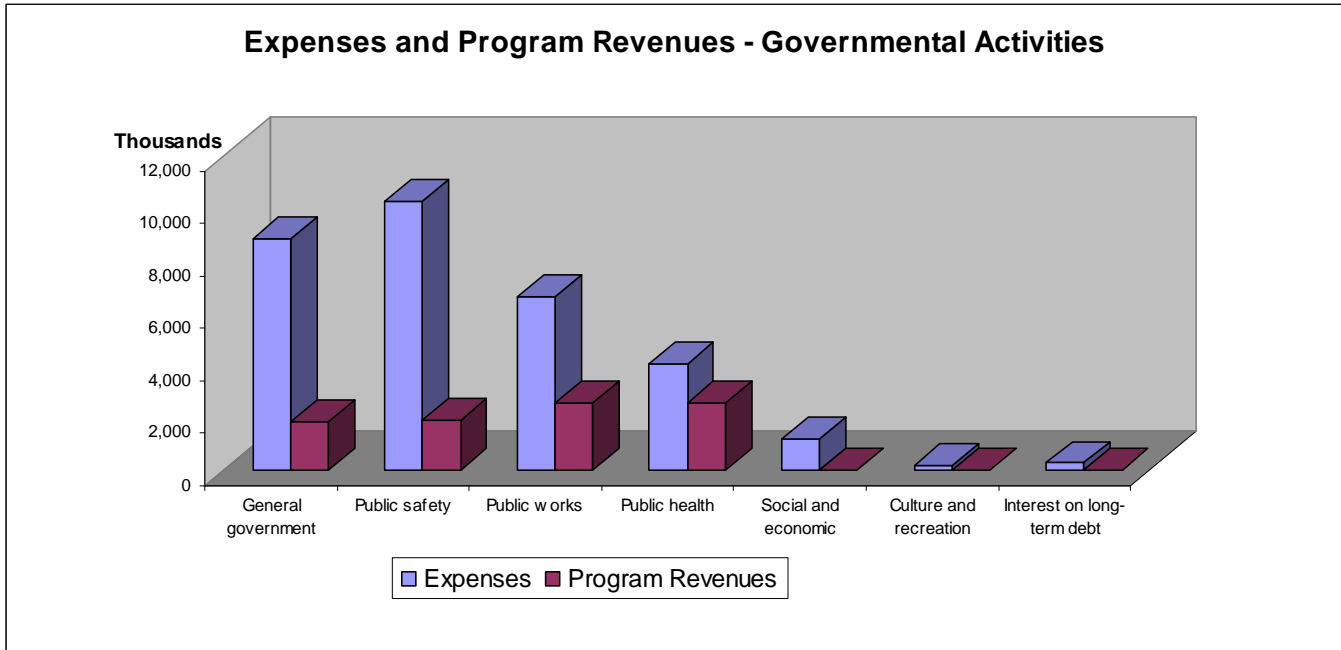
**Governmental Activities** - Governmental activities increased Lewis and Clark County’s net assets by \$2,695,076, thereby accounting for 72 percent of the total growth in the net assets of Lewis and Clark County. Total revenues decreased by \$1.0 million or 2.9 percent, with total expenses increasing by \$2.7 million or 9.3 percent.

**Changes in Net Assets**

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Fees, fines, and charges for services	\$ 3,348,492	\$ 3,316,072	\$ 9,099,397	\$ 8,210,198	\$ 12,447,889	\$ 11,526,270
Operating grants and contributions	3,099,805	3,124,014	-	-	3,099,805	3,124,014
Capital grants and contributions	2,333,945	5,549,270	-	-	2,333,945	5,549,270
Total program revenues	8,782,242	11,989,356	9,099,397	8,210,198	17,881,639	20,199,554
General revenues:						
Taxes	20,386,992	18,228,699	1,351,138	1,245,593	21,738,130	19,474,292
Grants and contributions not restricted to specific programs	4,266,245	4,179,137	286,951	-	4,553,196	4,179,137
Other	956,685	1,017,354	17,641	97,921	974,326	1,115,275
Total revenues	34,392,164	35,414,546	10,755,127	9,553,712	45,147,291	44,968,258
Expenses:						
General government	8,785,162	9,444,289	-	-	8,785,162	9,444,289
Public safety	10,255,325	9,343,249	-	-	10,255,325	9,343,249
Public works	6,583,506	4,187,185	-	-	6,583,506	4,187,185
Public health	4,056,181	3,916,692	-	-	4,056,181	3,916,692
Social and economic development	1,167,142	1,242,695	-	-	1,167,142	1,242,695
Culture and recreation	148,549	124,495	-	-	148,549	124,495
Interest on long-term debt	249,154	324,420	-	-	249,154	324,420
Solid waste	-	-	2,468,721	2,266,743	2,468,721	2,266,743
Nursing home	-	-	6,170,852	5,915,151	6,170,852	5,915,151
Fairgrounds	-	-	1,527,926	1,182,353	1,527,926	1,182,353
Total expenses	31,245,019	28,583,025	10,167,499	9,364,247	41,412,518	37,947,272
Increase in net assets before transfers	3,147,145	6,831,521	587,628	189,465	3,734,773	7,020,986
Contributions of capital assets	-	(2,964,329)	-	-	-	(2,964,329)
Transfers	(452,069)	(698,664)	452,069	698,664	-	-
Increase in net assets	2,695,076	3,168,528	1,039,697	888,129	3,734,773	4,056,657
Net assets, beginning	46,336,813	43,168,285	9,526,794	8,638,665	55,863,607	51,806,950
Prior period adjustment	-	-	-	-	-	-
Net assets, ending	\$ 49,031,889	\$ 46,336,813	\$ 10,566,491	\$ 9,526,794	\$ 59,598,380	\$ 55,863,607

Although the net assets increased, the amount of increase is less than the previous year. When the over \$2.9 million of contributed assets in FY2009 is factored in, it is a much larger difference. Other elements that contributed to the decrease are as follows:

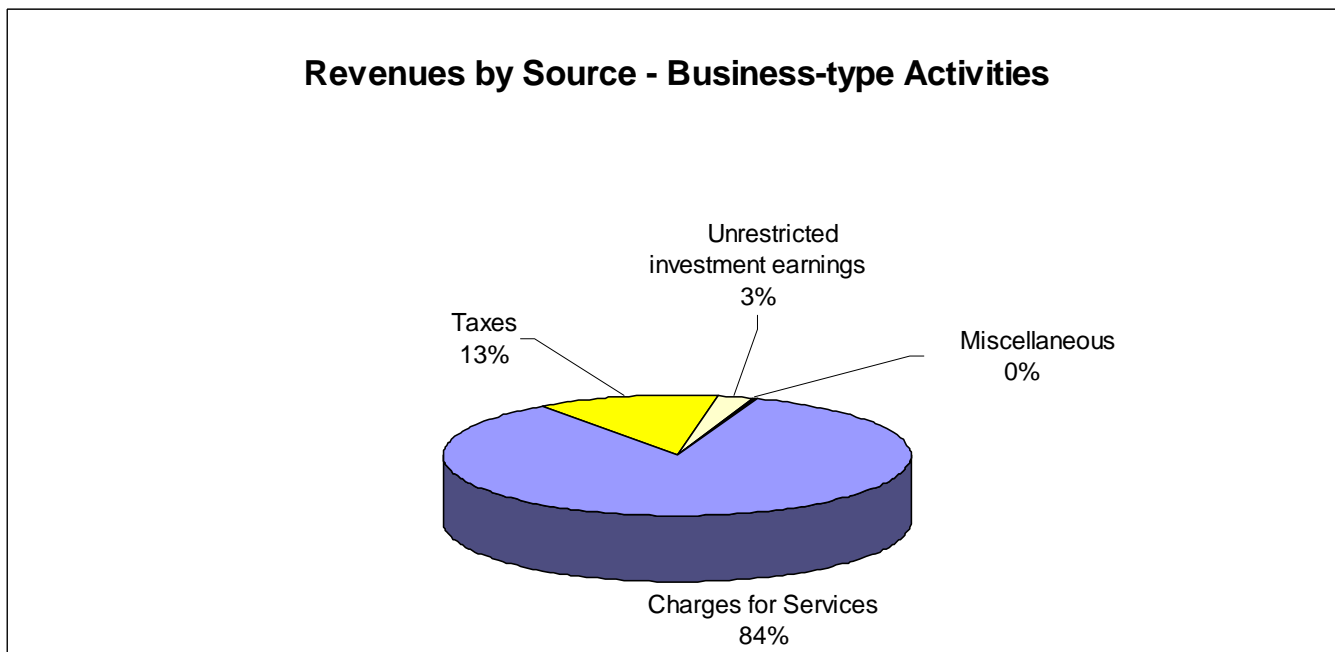
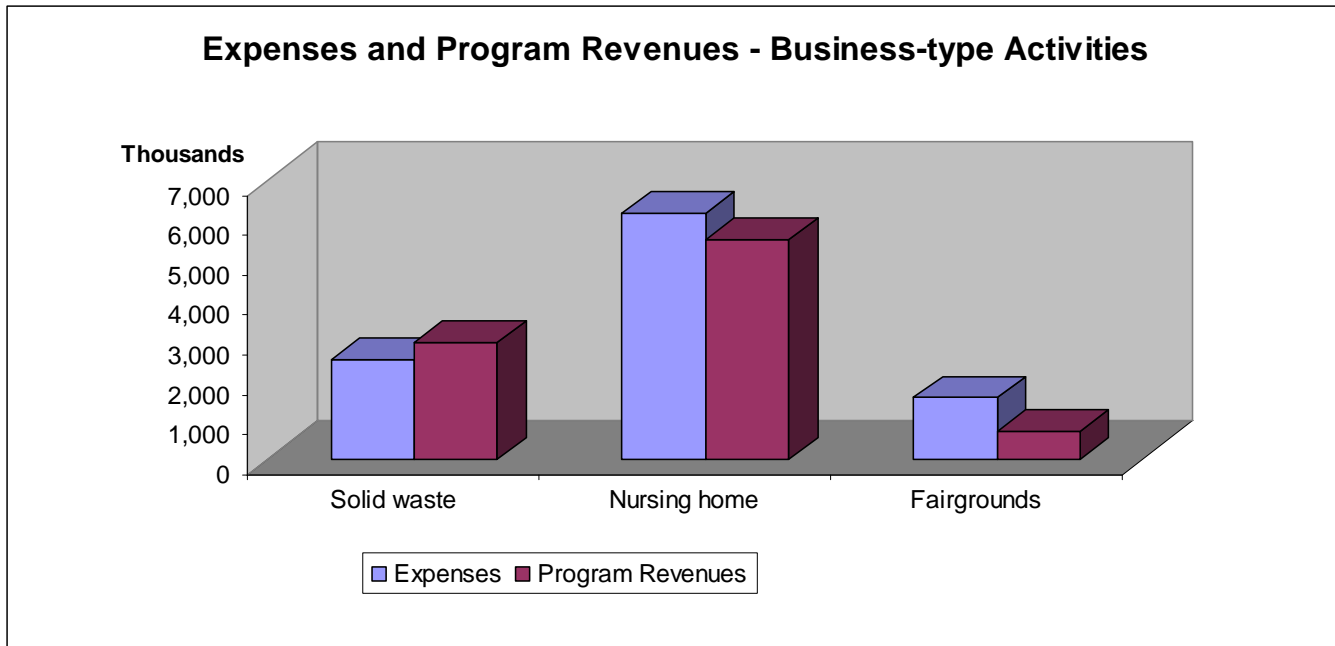
- The Capital grant and contribution revenues decrease of over \$3.2 million was the major factor in the current year's revenue being less the previous year. The decrease stems largely from the completion of the major infrastructure projects relating to wastewater removal and road and bridge projects in FY2009.
- Tax revenues increased by \$2,158,293 partly due to new growth and partly due to mobile home and personal property taxes being assessed in the current fiscal year, when in previous years they were assessed in the subsequent fiscal year.
- Total expenses increase by \$2.7, with the majority or \$2.4 coming from the public works areas, as repairs and maintenance was performed on various roads, buildings and bridges.



**Business Activities** - Business-type activities increased Lewis and Clark County’s net assets by \$1,039,697, thereby accounting for 28 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 fairgrounds received a non federal stimulus grant of \$278,950 to complete the paving of their parking lot. Tax revenue from a mill levy continued strong and resulted in \$105,545 more than the previous year.

- The Cooney Home expenses continued to outpace charges for services, resulting in a decrease in net assets of \$581,691.
- For the county landfill, the change of net assets of \$355,058 reflects unexpected revenue received from a one-time contract to accept contaminated soil from an environmental clean up site.



**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 \$17,207,953 an increase of \$1,068,274 in comparison with the prior year. Of this amount, \$3,945,312 or 23 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 \$302,037, \$219,233, \$2,424,347, \$563,517, \$231,982 and \$204,196, respectively. \$13,262,641 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 \$2,043,885, while total fund balance was \$2,164,238. 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 26.9 percent of total general fund expenditures, while total fund balance represents 28.5 percent of that same amount.

The fund balance of the County's general fund increased \$264,222 during the current fiscal year. No major factors contributed to this increase. Overall revenues and expenditures both saw slight decreases. Investment earnings saw a fairly significant drop in yields as investment earnings were down \$83,588 over the previous fiscal year.

The Public Safety Fund had a total fund balance of \$2,046,110, a decrease of \$77,624 from the prior year. The major factor that contributed to this decrease was a decrease in property tax revenue as a result of the reappraisal cycle.

The Rural Special Improvement District Debt Fund had a total fund balance of \$117,562, which is a slight decrease of \$80,553 from the prior year. This decrease is largely due to an increase in the payment of current principal and interest obligations. Tax assessments have also increased reflect the additional principal and interest obligations.

The Capital Development Fund had a total fund balance of \$5,845,789, which was an increase of \$603,845 from the prior year. The increase shows that departments continue to contribute to their capital improvement plans (CIP) in excess of expenditures.

The Road and Bridge Infrastructure Project Fund had a total fund balance of \$319,636, which was an increase of \$107,772 from the prior year. This fund had significant decreases in both revenue and expenditures as the county's work in cooperation with the federal and state governments to improve a very dangerous section of the Marysville Road was completed in fiscal year 2009. The county continued maintenance and repair on various roads, buildings, and bridges.

### **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 \$(373,548), the County landfill was \$448,310 and \$(2,359,124) for the Fairgrounds. The County has met debt coverage ratios on all revenue bonds, except the Cooney Home. For fiscal year 2011, Cooney Home has increased room rates. Also in 2010, a consultant was hired to review the performance of Cooney and based on recommendations from the consultant, the staffing levels for Certified Nursing Assistant's were reduced. Both should assist in satisfying the debt coverage ratio for Cooney Home.

The deficit in unrestricted net assets for the county landfill in fiscal year 2009 was eliminated in fiscal year 2010 largely due to a contract to accept contaminated soil from an environmental clean up site. An increase in rate per ton to dump also assisted in eliminating the deficit.

### **General Fund Budgetary Highlights**

Over the course of the year, the Board of County Commissioners did not need to revised the County. Actual revenues for the General Fund exceeded the final budget by \$384,273. Real property taxes received were less than the original budget amount by \$287,796, with interest earnings falling short of original budgeted amounts by \$109,836.

Actual expenditures from the General Fund were \$1,006,116 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 \$842,599 and \$115,792, 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, 2010, was \$49,449,016. This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, and machinery and equipment. For fiscal year 2010, the County's investment in capital assets increased by \$649,787. 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 conclusion of the fairground's event center project contributed to 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 2010 costs of \$1,565,505. The project has incurred costs of \$7,181,286 to-date and is scheduled to be completed in fiscal year 2011.
- Spent \$154,044 in the remodel construction of the Lincoln Community Hall project.
- Purchase of equipment and vehicles for public safety in the amount of \$83,232.
- Purchase of a building in the amount of \$155,609 for additional office space.
- Purchase of equipment for law enforcement center for providing meals to the prisoners in the amount of \$64,222.
- Purchase of vehicles for the Public Works department in the amount of \$689,890.

#### Business-type

- Continued construction on the Event Center building at the fairgrounds resulted in costs amounting to \$681,548 in this fiscal year. The project was completed in fiscal year 2010 and incurred costs of \$10,576,923.
- Solid waste operations spent \$72,879 for equipment and machinery.

**Capital Assets**  
(net of depreciation)

	Governmental		Business-type		Total	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
Land	\$ 4,288,185	\$ 4,288,185	\$ 374,442	\$ 374,442	\$ 4,662,627	\$ 4,662,627
Buildings	7,521,485	7,778,230	12,908,775	2,733,057	20,430,260	10,511,287
Improvements other than buildings	745,083	884,400	3,310,910	3,417,758	4,055,993	4,302,158
Machinery and equipment	4,227,733	4,335,285	1,170,094	1,314,608	5,397,827	5,649,893
Infrastructure	7,523,148	8,038,386	-	-	7,523,148	8,038,386
Construction in progress	7,379,161	5,739,503	-	9,895,375	7,379,161	15,634,878
Total assets	<u>\$ 31,684,795</u>	<u>\$ 31,063,989</u>	<u>\$ 17,764,221</u>	<u>\$ 17,735,240</u>	<u>\$ 49,449,016</u>	<u>\$ 48,799,229</u>

**Long-term debt** - As of June 30, 2010, the County had total debt outstanding of \$10,761,876. Of this amount, \$1,754,516 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment and \$6,929,323 represents bonds secured solely by specified revenue sources (i.e., revenue bonds). The remaining \$2,078,037 comprises contract/loan debt backed by the full faith and credit of the government.

**General Obligation and Revenue Bonds**

	Governmental		Business-type		Total	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessment debt with governmental commitment	1,754,516	1,999,124	-	-	1,754,516	1,999,124
Revenue bonds	440,000	485,000	6,489,323	7,251,395	6,929,323	7,736,395
Contracts/loans	1,990,065	1,893,534	87,972	77,192	2,078,037	1,970,726
Total	<u>\$ 4,184,581</u>	<u>\$ 4,377,658</u>	<u>\$ 6,577,295</u>	<u>\$ 7,328,587</u>	<u>\$ 10,761,876</u>	<u>\$ 11,706,245</u>

Lewis and Clark County’s total debt has a net decreased of \$944,369. The decrease is due to the County’s issuing of new debt in fiscal year 2010 of \$1,020,434 which was less than payments of principal, \$1,968,285. New debt was issued for special assessments (Montana Law Enforcement building remodel – 359,300 and road improvements - \$103,959) and contract/loan debt (phase II of the remodel of city/county building - \$505,000 and water system improvements - \$20,500). The county made payments for revenue bonds, contracts/loans and special assessment loans with governmental commitment of \$810,254, \$450,164 and \$707,867, 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 4.4 percent. This is up .1 percent from the one year ago and compares favorably the State of Montana at 7.4 percent and the nation at 9.6 percent.



- The most current median household income for Lewis and Clark County is \$49,959. 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 2011 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.

Lewis and Clark County is experiencing the effects of the national economic recession. After several years of significant growth throughout the county, we have experienced a slowdown in several areas. The number of subdivision applications is declining and we are experiencing a decrease in the tonnage received at our landfill. Permits for septic systems have also dropped considerably. While we are predicting a 1.5% increase in property tax revenues, a major source of funding, that increase is well below historic growth levels of 3 to 7%.

In times of economic recession, maintaining a healthy fiscal position becomes even more important. The Commission focused on maintaining adequate cash reserves to weather the recession while continuing to provide the current level of services. The County is anticipating cash reserves to decrease by \$4,279,088 to \$18,604,997 County wide. This represents a reserve of 26.5% of budgeted expenditures. This is a healthy reserve and will allow the Commission the flexibility and time to respond to decreasing revenues in an orderly fashion.

The FY2011 budget includes five million for the purchase of conservation easements in accordance with the voter approved bond issue of ten million.

### **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, 2010

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY	COOPERATIVE HEALTH CENTER
<b>ASSETS</b>					
Cash and cash equivalents	\$ 15,068,969	\$ 1,743,636	\$ 16,812,605	\$ 2,063,403	\$ 473,605
Investments	3,217,621	374,592	3,592,213	407,188	101,746
Taxes/assessment receivables (net of allowance for uncollectables)	3,942,232	190,664	4,132,896	331,321	-
Accounts/contracts (net of allowance for uncollectables)	578,707	958,960	1,537,667	59	329,652
Due from other governments	657,967	-	657,967	-	150,525
Inventories	240,821	28,744	269,565	-	45,039
Deferred charges - Revenue Bond Issuance Costs	-	25,006	25,006	-	-
Restricted assets - noncurrent	410,154	908,473	1,318,627	-	-
Internal balances	2,951,365	(2,951,365)	-	-	-
Land and construction in progress	11,667,345	374,442	12,041,787	50,000	-
Buildings, improvements, vehicles and equipment(net)	12,494,299	17,389,779	29,884,078	1,640,164	4,123
Infrastructure (net)	7,523,148	-	7,523,148	-	-
<b>Total assets</b>	<b>58,752,628</b>	<b>19,042,931</b>	<b>77,795,559</b>	<b>4,492,135</b>	<b>1,104,690</b>
<b>Liabilities:</b>					
Accounts payable	1,166,799	408,935	1,575,734	130,146	89,416
Unearned revenues	1,965,079	56,542	2,021,621	-	-
Accrued interest	27,905	-	27,905	-	-
Long-term liabilities					
Portion due or payable within one year:					
Special assessment debt with government commitment	178,874	-	178,874	-	-
Contracts/loans payable	350,898	26,777	377,675	-	-
Revenue bonds payable	45,000	799,620	844,620	-	-
Landfill postclosure costs payable	-	20,000	20,000	-	-
Claims payable	304,714	-	304,714	-	-
Compensated absences payable	193,463	23,901	217,364	11,865	14,807
Portion due or payable in more than one year:					
Special assessment debt with government commitment	1,575,642	-	1,575,642	-	-
Contracts/loans payable	1,639,167	61,195	1,700,362	-	-
Revenue bonds payable	395,000	5,689,703	6,084,703	-	-
Landfill postclosure costs payable	-	1,118,248	1,118,248	-	-
Compensated absences payable	1,741,162	215,092	1,956,254	106,788	133,265
OPEB implicit rate subsidy	137,036	56,427	193,463	-	18,676
<b>Total liabilities</b>	<b>9,720,739</b>	<b>8,476,440</b>	<b>18,197,179</b>	<b>248,799</b>	<b>256,164</b>
<b>NET ASSETS</b>					
Investment in capital assets, net of related debt	27,500,211	11,186,926	38,687,137	1,690,164	-
Restricted for:					
Bond reserves	69,875	411,656	481,531	-	-
Debt service	-	496,817	496,817	-	-
Perpetual care - nonexpendable	204,196	-	204,196	-	-
Other purposes	231,982	-	231,982	4,323	-
Unrestricted	21,025,625	(1,528,908)	19,496,717	2,548,849	848,526
<b>Total net assets</b>	<b>\$ 49,031,889</b>	<b>\$ 10,566,491</b>	<b>\$ 59,598,380</b>	<b>\$ 4,243,336</b>	<b>\$ 848,526</b>

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

LEWIS AND CLARK COUNTY, MONTANA  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2010

Function/Programs	PROGRAM REVENUES						NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS			COMPONENT UNITS	
	FEES, FINES, AND CHARGE FOR SERVICES		OPERATING GRANTS AND CONTRIBUTIONS		CAPITAL GRANTS AND CONTRIBUTIONS		GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY	COOPERATIVE HEALTH CENTER
	EXPENSES										
<b>Primary government:</b>											
Governmental activities											
General government	\$ 8,785,162	\$ 1,675,172	\$ 143,666	\$ -	\$ -	\$ (6,966,324)	\$ -	\$ (6,966,324)			
Public safety	10,255,325	768,335	1,113,057	-	-	(8,373,933)	-	(8,373,933)			
Public works	6,583,506	106,894	96,230	2,333,945	-	(4,046,437)	-	(4,046,437)			
Public health	4,056,181	796,655	1,746,852	-	-	(1,512,674)	-	(1,512,674)			
Social and economic	1,167,142	1,436	-	-	-	(1,165,706)	-	(1,165,706)			
Culture and recreation	148,549	-	-	-	-	(148,549)	-	(148,549)			
Interest on long-term debt	249,154	-	-	-	-	(249,154)	-	(249,154)			
Total governmental activities	<u>31,245,019</u>	<u>3,348,492</u>	<u>3,099,805</u>	<u>2,333,945</u>	<u>-</u>	<u>(22,462,777)</u>	<u>-</u>	<u>(22,462,777)</u>			
Business-type activities											
Solid waste	2,468,721	2,929,112	-	-	-	-	460,391	460,391			
Nursing home	6,170,852	5,474,018	-	-	-	-	(696,834)	(696,834)			
Fairgrounds	1,527,926	696,267	-	-	-	-	(831,659)	(831,659)			
Total business-type activities	<u>10,167,499</u>	<u>9,099,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,068,102)</u>	<u>(1,068,102)</u>			
Total primary government	<u>\$ 41,412,518</u>	<u>\$ 12,447,889</u>	<u>\$ 3,099,805</u>	<u>\$ 2,333,945</u>	<u>\$ -</u>	<u>(22,462,777)</u>	<u>(1,068,102)</u>	<u>(23,530,879)</u>			
<b>Component units:</b>											
Library	\$ 2,543,664	\$ 173,038	\$ 971,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,398,934)	\$	125,645
Community Health Center	3,109,927	1,710,314	1,525,258	-	-	-	-	-	-	-	-
Total component units	<u>\$ 5,653,591</u>	<u>\$ 1,883,352</u>	<u>\$ 2,496,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,398,934)</u>	<u>\$</u>	<u>125,645</u>
General revenues:											
Property taxes		18,300,124	1,351,138			19,651,262		19,651,262		1,579,745	
Local option tax		2,051,495	-			2,051,495		2,051,495		-	
Other taxes		35,373	-			35,373		35,373		-	
Grant and contributions not restricted to specific programs		4,266,245	286,951			4,553,196		4,553,196		-	
Unrestricted investment earnings		277,276	17,641			294,917		294,917		18,223	
Miscellaneous		679,409	-			679,409		679,409		24,454	
Transfers		(452,069)	452,069			-		-		-	
Total general revenue and transfers		<u>25,157,853</u>	<u>2,107,799</u>			<u>27,265,652</u>		<u>27,265,652</u>		<u>1,622,422</u>	
Change in net assets		2,695,076	1,039,697			3,734,773		3,734,773		223,488	125,645
Net assets - beginning		46,336,813	9,526,794			55,863,607		55,863,607		4,019,848	722,881
Net assets - ending		<u>\$ 49,031,889</u>	<u>\$ 10,566,491</u>			<u>\$ 59,598,380</u>		<u>\$ 59,598,380</u>		<u>\$ 4,243,336</u>	<u>\$ 848,526</u>

LEWIS AND CLARK COUNTY, MONTANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2010

	GENERAL	PUBLIC SAFETY	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL DEVELOPMENT	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>							
Cash and cash equivalents	\$ 2,144,341	\$ 1,868,318	\$ 148,633	\$ 2,926,280	\$ 299,497	\$ 4,983,401	\$ 12,370,470
Investments	460,665	401,376	31,931	628,662	64,342	1,070,598	2,657,574
Receivables:							
Taxes/assessments	554,427	876,748	1,883,488	-	-	627,569	3,942,232
Accounts/contracts	119,870	27,766	-	-	-	96,963	244,599
Due from other funds	964,574	-	-	-	-	-	964,574
Due from other governments	5,350	72,818	-	2,360	-	577,439	657,967
Inventories	61,033	-	-	-	-	158,200	219,233
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	21,111	21,111
Investments	-	-	-	-	-	410,154	410,154
Advances to other funds	-	-	-	2,333,334	-	91,013	2,424,347
<b>Total assets</b>	<b>\$ 4,310,260</b>	<b>\$ 3,247,026</b>	<b>\$ 2,064,052</b>	<b>\$ 5,890,636</b>	<b>\$ 363,839</b>	<b>\$ 8,036,448</b>	<b>\$ 23,912,261</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 217,654	\$ 246,824	\$ -	\$ 44,847	\$ 44,203	\$ 406,694	\$ 960,222
Due to other funds	-	-	-	-	-	346,543	346,543
Deferred revenues	1,928,368	954,092	1,876,424	-	-	547,646	5,306,530
Advances from other funds	-	-	70,066	-	-	20,947	91,013
<b>Total liabilities</b>	<b>2,146,022</b>	<b>1,200,916</b>	<b>1,946,490</b>	<b>44,847</b>	<b>44,203</b>	<b>1,321,830</b>	<b>6,704,308</b>
Fund balance:							
Reserved for:							
Debt service	-	-	117,562	-	-	184,475	302,037
Inventories	61,033	-	-	-	-	158,200	219,233
Advance to other funds	-	-	-	2,333,334	-	91,013	2,424,347
Encumbrances	59,320	-	-	39,516	219,003	245,678	563,517
Endowment fund	-	-	-	-	-	231,982	231,982
Perpetual care	-	-	-	-	-	204,196	204,196
Unreserved	-	-	-	-	-	-	-
General fund	2,043,885	-	-	-	-	-	2,043,885
Special revenue fund	-	2,046,110	-	-	-	5,618,571	7,664,681
Capital projects fund	-	-	-	3,472,939	100,633	(19,497)	3,554,075
<b>Total fund balance</b>	<b>2,164,238</b>	<b>2,046,110</b>	<b>117,562</b>	<b>5,845,789</b>	<b>319,636</b>	<b>6,714,618</b>	<b>17,207,953</b>
<b>Total liabilities and fund balance</b>	<b>\$ 4,310,260</b>	<b>\$ 3,247,026</b>	<b>\$ 2,064,052</b>	<b>\$ 5,890,636</b>	<b>\$ 363,839</b>	<b>\$ 8,036,448</b>	<b>\$ 23,912,261</b>

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

LEWIS AND CLARK COUNTY, MONTANA  
 BALANCE SHEET (Continued)  
 GOVERNMENTAL FUNDS  
 June 30, 2010

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

Total fund balance for governmental funds

\$ 17,207,953

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

11,433,723

Buildings, Improvements, Vehicles and Equipment(net)

11,192,448

Infrastructure (net)

7,523,148

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

3,341,451

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.

3,998,888

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

Accrued interest

(27,905)

Loans/contracts payable

\$ (3,744,531)

Compensated Absences

(1,756,250)

OPEB implicit rate subsidy

(137,036)

(5,637,817)

Net Assets of Governmental Activities

\$ 49,031,889

LEWIS AND CLARK COUNTY, MONTANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 For the Fiscal Year Ended June 30, 2010

	GENERAL	PUBLIC SAFETY	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL DEVELOPMENT	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>							
Taxes/assessments	\$ 4,440,242	\$ 6,683,782	\$ 655,250	\$ -	\$ -	\$ 7,356,750	\$ 19,136,024
Licenses and permits	272,174	1,820	-	-	-	-	273,994
Intergovernmental	2,467,075	929,980	-	8,864	1,739,690	4,554,386	9,699,995
Charges for services	1,133,014	285,910	-	-	-	1,085,007	2,503,931
Fines and forfeitures	82,427	272,595	-	-	-	215,545	570,567
Miscellaneous	81,992	37,868	-	-	23,921	493,601	637,382
Interest earnings	82,164	23	1,089	121,225	-	50,380	254,881
<b>Total revenues</b>	<b>8,559,088</b>	<b>8,211,978</b>	<b>656,339</b>	<b>130,089</b>	<b>1,763,611</b>	<b>13,755,669</b>	<b>33,076,774</b>
<b>EXPENDITURES</b>							
Current:							
General government	5,298,363	-	-	-	-	2,409,145	7,707,508
Public safety	334,403	7,956,310	-	-	-	865,647	9,156,360
Public works	1,144,173	-	-	-	-	3,470,359	4,614,532
Public health	135,082	-	-	-	-	3,870,743	4,005,825
Social and economic	529,979	-	-	-	-	635,986	1,165,965
Culture and recreation	-	-	-	-	-	93,712	93,712
Debt service	153,827	195,253	729,252	-	-	280,561	1,358,893
Capital outlay	-	25,616	-	964,950	2,265,350	1,139,581	4,395,497
<b>Total expenditures</b>	<b>7,595,827</b>	<b>8,177,179</b>	<b>729,252</b>	<b>964,950</b>	<b>2,265,350</b>	<b>12,765,734</b>	<b>32,498,292</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>963,261</b>	<b>34,799</b>	<b>(72,913)</b>	<b>(834,861)</b>	<b>(501,739)</b>	<b>989,935</b>	<b>578,482</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	200,527	189,293	-	1,735,172	609,511	851,345	3,585,848
Transfers out	(899,566)	(319,258)	(7,640)	(296,466)	-	(2,582,477)	(4,105,407)
Loans	-	-	-	-	-	969,509	969,509
Proceeds from sale of capital assets	-	17,542	-	-	-	22,300	39,842
<b>Total other financing sources and uses</b>	<b>(699,039)</b>	<b>(112,423)</b>	<b>(7,640)</b>	<b>1,438,706</b>	<b>609,511</b>	<b>(739,323)</b>	<b>489,792</b>
<b>Net change in fund balances</b>	<b>264,222</b>	<b>(77,624)</b>	<b>(80,553)</b>	<b>603,845</b>	<b>107,772</b>	<b>250,612</b>	<b>1,068,274</b>
Fund balance, July 1	1,900,016	2,123,734	198,115	5,241,944	211,864	6,464,006	16,139,679
Fund balance, June 30	<b>\$ 2,164,238</b>	<b>\$ 2,046,110</b>	<b>\$ 117,562</b>	<b>\$ 5,845,789</b>	<b>\$ 319,636</b>	<b>\$ 6,714,618</b>	<b>\$ 17,207,953</b>

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, 2010

**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	\$	1,068,274
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	\$	1,322,509
Construction in Progress increase/(decrease)		1,662,421
Retirement, Trade In, Donation, etc of Capital assets		(34,240)
Depreciation expense		<u>(2,255,286)</u>
		695,404
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Long-term receivables		1,250,968
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	\$	(968,259)
Principal payments are:		
Contract/loans payable		<u>1,116,386</u>
		148,127
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	\$	(136,290)
OPEB implicit rate subsidy		(66,886)
Accrued interest		<u>19,837</u>
		(183,339)
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>(284,358)</u>
	\$	<u><u>2,695,076</u></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, 2010  
 (Page 1 of 4)

	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>Taxes/Assessments</b>				
Real property	\$ 3,919,009	\$ 3,919,009	\$ 3,631,213	\$ (287,796)
Local option tax	195,000	195,000	204,776	9,776
Entitlements	570,746	570,746	555,161	(15,585)
<b>Total Taxes/Assessments</b>	<b>4,684,755</b>	<b>4,684,755</b>	<b>4,391,150</b>	<b>(293,605)</b>
<b>Licenses and Permits</b>				
Alcoholic beverage licenses	3,500	3,500	4,100	600
General business	170,000	170,000	235,401	65,401
Other licenses & permits	5,250	5,250	28,497	23,247
<b>Total Licenses and Permits</b>	<b>178,750</b>	<b>178,750</b>	<b>267,998</b>	<b>89,248</b>
<b>Intergovernmental</b>				
Federal grants:				
Federal emergency	-	-	-	-
Other federal grants	171,700	171,700	69,698	(102,002)
Federal shared revenue:				
Taylor grazing	1,500	1,500	1,506	6
Payments in lieu	1,817,262	1,817,262	1,817,262	-
State grants:				
Other state grants	19,500	19,500	19,286	(214)
State shared revenues:				
Personal property reimbursement	526,600	526,600	531,425	4,825
Gambling revenues	20,700	20,700	22,810	2,110
Other local sources	-	-	10,000	10,000
<b>Total Intergovernmental</b>	<b>2,557,262</b>	<b>2,557,262</b>	<b>2,471,987</b>	<b>(85,275)</b>
<b>Charges for Services</b>				
General government:				
Administrative fees	527,554	527,554	544,455	16,901
Attorney fees	60,715	60,715	62,807	2,092
Property tax	5,625	5,625	4,405	(1,220)
Election services	4,000	4,000	5,846	1,846
Clerk and Recorder	503,650	503,650	456,931	(46,719)
Treasurer's fees	1,400	1,400	6,280	4,880
Weed	46,000	46,000	27,866	(18,134)
Other charges for services	6,200	6,200	10,765	4,565
Public safety:				
Animal control	12,300	12,300	11,802	(498)
<b>Total Charges for Services</b>	<b>1,167,444</b>	<b>1,167,444</b>	<b>1,131,157</b>	<b>(36,287)</b>
<b>Fines and Forfeitures</b>				
Court fines:				
Fines and forfeitures	10,500	10,500	10,524	24
Surcharge	83,000	83,000	71,903	(11,097)
<b>Total Fines and Forfeitures</b>	<b>93,500</b>	<b>93,500</b>	<b>82,427</b>	<b>(11,073)</b>
<b>Miscellaneous Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>72,555</b>	<b>62,555</b>
<b>Interest Earnings</b>	<b>192,000</b>	<b>192,000</b>	<b>82,164</b>	<b>(109,836)</b>
<b>Total revenues</b>	<b>\$ 8,883,711</b>	<b>\$ 8,883,711</b>	<b>\$ 8,499,438</b>	<b>\$ (384,273)</b>

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, 2010  
 (Page 2 of 4)

EXPENDITURES	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
<b>General Government</b>				
Legislative services				
Personal services	\$ 363,573	\$ 363,573	\$ 267,504	\$ 96,069
Operations and maintenance	76,704	76,704	75,186	1,518
Judicial services				
Personal services	328,572	328,572	314,998	13,574
Operations and maintenance	79,291	79,291	77,956	1,335
Administrative services				
Personal services	428,292	428,292	344,209	84,083
Operations and maintenance	333,365	333,365	168,037	165,328
Financial services				
Personal services	1,015,241	1,015,241	989,225	26,016
Operations and maintenance	316,606	316,606	254,764	61,842
Personnel services				
Personal services	220,912	220,912	219,323	1,589
Operations and maintenance	8,300	8,300	5,013	3,287
Elections				
Personal services	201,668	201,668	191,916	9,752
Operations and maintenance	322,805	322,805	282,861	39,944
Records administration				
Personal services	139,315	139,315	135,150	4,165
Operations and maintenance	108,824	108,824	90,433	18,391
Legal services				
Personal services	1,015,667	1,015,667	1,030,996	(15,329)
Operations and maintenance	249,170	249,170	191,430	57,740
Public school administration				
Personal services	88,228	88,228	87,074	1,154
Operations and maintenance	13,545	13,545	13,223	322
Other general government				
Operations and maintenance	806,127	806,127	534,308	271,819
<b>Total General Government</b>	<b>6,116,205</b>	<b>6,116,205</b>	<b>5,273,606</b>	<b>842,599</b>
<b>Public Safety</b>				
Coroner services				
Personal services	137,697	137,697	123,121	14,576
Operations and maintenance	83,828	83,828	94,544	(10,716)
Civil defense				
Personal services	92,573	92,573	79,015	13,558
Operations and maintenance	23,496	23,496	18,823	4,673
<b>Total Public Safety</b>	<b>337,594</b>	<b>337,594</b>	<b>315,503</b>	<b>22,091</b>
<b>Public Works</b>				
Road and street services				
Personal services	325,697	325,697	323,030	2,667
Operations and maintenance	68,429	68,429	56,504	11,925
Bridge				
Personal services	299,769	299,769	291,643	8,126
Operations and maintenance	217,191	217,191	171,723	45,468
Facilities administration				
Operations and maintenance	69,729	69,729	69,728	1
Weed				
Personal services	141,347	141,347	137,118	4,229
Operations and maintenance	147,423	147,423	104,047	43,376
<b>Total Public Works</b>	<b>1,269,585</b>	<b>1,269,585</b>	<b>1,153,793</b>	<b>115,792</b>

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, 2010  
 (Page 3 of 4)

	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
<b>Public Health</b>				
Animal control services				
Personal services	\$ 80,092	\$ 80,092	\$ 61,541	\$ 18,551
Operations and maintenance	78,339	78,339	75,409	2,930
<b>Total Public Health</b>	<b>158,431</b>	<b>158,431</b>	<b>136,950</b>	<b>21,481</b>
<b>Social and Economic</b>				
Aging services				
Operations and maintenance	175,178	175,178	175,261	(83)
Welfare services				
Operations and maintenance	357,851	357,851	353,618	4,233
<b>Total Social and Economic</b>	<b>533,029</b>	<b>533,029</b>	<b>528,879</b>	<b>4,150</b>
<b>Debt Service</b>	<b>153,830</b>	<b>153,830</b>	<b>153,827</b>	<b>3</b>
<b>Total expenditures</b>	<b>8,568,674</b>	<b>8,568,674</b>	<b>7,562,558</b>	<b>1,006,116</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>315,037</b>	<b>315,037</b>	<b>936,880</b>	<b>621,843</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	188,470	188,470	200,527	12,057
Transfers out	(902,411)	(902,411)	(899,566)	2,845
<b>Total other financing sources and uses</b>	<b>(713,941)</b>	<b>(713,941)</b>	<b>(699,039)</b>	<b>14,902</b>
<b>Net change in fund balances</b>	<b>\$ (398,904)</b>	<b>\$ (398,904)</b>	<b>237,841</b>	<b>\$ 636,745</b>
Fund balance, July 1			1,844,388	
Fund balance, June 30			<b>\$ 2,082,229</b>	

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, 2010**  
 (Page 4 of 4)

	<b>PUBLIC SAFETY</b>			
	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes/assessments	\$ 6,790,709	\$ 6,790,709	\$ 6,605,532	\$ (185,177)
Licenses and permits	1,600	1,600	1,820	220
Intergovernmental	1,139,018	1,152,449	909,705	(242,744)
Charges for services	277,092	277,092	283,671	6,579
Fines and forfeitures	312,000	312,000	272,595	(39,405)
Miscellaneous	28,500	28,500	41,993	13,493
Interest earnings	100	100	23	(77)
<b>Total revenues</b>	<b>8,549,019</b>	<b>8,562,450</b>	<b>8,115,339</b>	<b>(447,111)</b>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Personal services	5,420,585	5,420,585	5,135,629	284,956
Operations and maintenance	2,858,369	2,871,800	2,776,107	95,693
Debt service	195,256	195,256	195,253	3
Capital outlay	-	-	25,616	(25,616)
<b>Total expenditures</b>	<b>8,474,210</b>	<b>8,487,641</b>	<b>8,132,605</b>	<b>355,036</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>74,809</b>	<b>74,809</b>	<b>(17,266)</b>	<b>(92,075)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	186,460	186,460	189,293	2,833
Transfers out	(334,258)	(334,258)	(319,258)	15,000
Proceeds from sale of capital assets	15,000	15,000	17,542	2,542
<b>Total other financing sources and uses</b>	<b>(132,798)</b>	<b>(132,798)</b>	<b>(112,423)</b>	<b>20,375</b>
<b>Net change in fund balances</b>	<b>\$ (57,989)</b>	<b>\$ (57,989)</b>	<b>(129,689)</b>	<b>\$ (71,700)</b>
Fund balance, July 1			2,076,883	
Fund balance, June 30			<b>\$ 1,947,194</b>	

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, 2010

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS	TOTAL	
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ -	\$ 998,455	\$ -	\$ 745,181	\$ 1,743,636	\$ 2,606,878
Investments	-	214,500	-	160,092	374,592	560,047
Receivables:						
Taxes/assessments	-	-	190,664	-	190,664	-
Accounts/contracts	528,144	122,484	-	308,332	958,960	334,108
Inventories	28,744	-	-	-	28,744	21,588
Prepaid charges	-	-	-	-	-	-
Total current assets	<u>556,888</u>	<u>1,335,439</u>	<u>190,664</u>	<u>1,213,605</u>	<u>3,296,596</u>	<u>3,522,621</u>
Noncurrent assets:						
Restricted assets:						
Cash and cash equivalents	138,315	368,845	265,117	-	772,277	70,510
Investments	-	79,240	56,956	-	136,196	-
Deferred charges - Revenue bond issuance costs	25,006	-	-	-	25,006	-
Capital Assets:						
Land and Construction in Progress	130,794	180,054	-	63,594	374,442	233,622
Buildings, improvements, vehicles and equipment(net)	2,299,902	4,124,351	10,870,476	95,050	17,389,779	1,301,851
Total noncurrent assets	<u>2,594,017</u>	<u>4,752,490</u>	<u>11,192,549</u>	<u>158,644</u>	<u>18,697,700</u>	<u>1,605,983</u>
<b>Total assets</b>	<u><b>3,150,905</b></u>	<u><b>6,087,929</b></u>	<u><b>11,383,213</b></u>	<u><b>1,372,249</b></u>	<u><b>21,994,296</b></u>	<u><b>5,128,604</b></u>
<b>Liabilities:</b>						
Current liabilities:						
Accounts payable	223,075	16,019	20,623	149,218	408,935	206,577
Contracts/loans payable - current	-	-	21,868	4,909	26,777	50
Due to other funds	464,543	-	153,488	-	618,031	-
Unearned revenues	56,542	-	-	-	56,542	-
Revenue bonds payable	95,000	172,326	532,294	-	799,620	45,000
Landfill postclosure costs payable - current	-	-	-	20,000	20,000	-
Claims payable	-	-	-	-	-	304,714
Advances from other funds	-	-	2,333,334	-	2,333,334	-
Compensated absences payable	16,242	2,905	3,859	895	23,901	17,838
Total current liabilities	<u>855,402</u>	<u>191,250</u>	<u>3,065,466</u>	<u>175,022</u>	<u>4,287,140</u>	<u>574,179</u>
Noncurrent liabilities:						
Contracts/loans payable	-	-	34,129	27,066	61,195	-
Revenue bonds payable	790,000	2,836,725	2,062,978	-	5,689,703	395,000
Landfill postclosure costs payable	-	838,248	-	280,000	1,118,248	-
Compensated absences payable	146,176	26,147	34,731	8,038	215,092	160,537
OPEB implicit rate subsidy	48,864	3,810	3,753	-	56,427	-
Total noncurrent liabilities	<u>985,040</u>	<u>3,704,930</u>	<u>2,135,591</u>	<u>315,104</u>	<u>7,140,665</u>	<u>555,537</u>
<b>Total liabilities</b>	<u><b>1,840,442</b></u>	<u><b>3,896,180</b></u>	<u><b>5,201,057</b></u>	<u><b>490,126</b></u>	<u><b>11,427,805</b></u>	<u><b>1,129,716</b></u>
<b>NET ASSETS</b>						
Investment in capital assets, net of related debt	1,545,696	1,295,354	8,219,207	126,669	11,186,926	1,095,423
Restricted for bond reserve	138,315	273,341	-	-	411,656	69,875
Restricted for debt service	-	174,744	322,073	-	496,817	-
Unrestricted	(373,548)	448,310	(2,359,124)	755,454	(1,528,908)	2,833,590
<b>Total net assets</b>	<u><b>\$ 1,310,463</b></u>	<u><b>\$ 2,191,749</b></u>	<u><b>\$ 6,182,156</b></u>	<u><b>\$ 882,123</b></u>	<u><b>\$ 10,566,491</b></u>	<u><b>\$ 3,998,888</b></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, 2010**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				TOTAL	GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS		
<b>OPERATING REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ 286,951	\$ -	\$ 286,951	\$ 25,500
Charges for services	5,227,314	1,470,957	696,267	1,458,155	8,852,693	9,117,280
Miscellaneous	246,704	-	-	-	246,704	9,843
<b>Total Operating Revenues</b>	<b>5,474,018</b>	<b>1,470,957</b>	<b>983,218</b>	<b>1,458,155</b>	<b>9,386,348</b>	<b>9,152,623</b>
<b>OPERATING EXPENSES</b>						
Personal services	3,948,133	342,930	368,008	86,884	4,745,955	1,902,878
Supplies	871,936	275,088	137,022	83,359	1,367,405	1,926,732
Purchased services	1,142,568	113,925	483,415	1,164,393	2,904,301	5,515,866
Other	-	-	-	-	-	-
Depreciation	153,373	275,393	303,092	8,244	740,102	155,841
<b>Total Operating Expenses</b>	<b>6,116,010</b>	<b>1,007,336</b>	<b>1,291,537</b>	<b>1,342,880</b>	<b>9,757,763</b>	<b>9,501,317</b>
<b>Operating income (loss)</b>	<b>(641,992)</b>	<b>463,621</b>	<b>(308,319)</b>	<b>115,275</b>	<b>(371,415)</b>	<b>(348,694)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest income	-	11,191	-	6,450	17,641	22,395
Interest expense	(51,715)	(119,754)	(236,389)	(268)	(408,126)	(26,484)
Amortization of revenue bond issuance costs	(3,127)	-	-	-	(3,127)	-
Taxes pledged to secure revenue bonds	-	-	1,351,138	-	1,351,138	-
Proceeds from sale of capital assets	-	-	-	1,517	1,517	935
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(54,842)</b>	<b>(108,563)</b>	<b>1,114,749</b>	<b>7,699</b>	<b>959,043</b>	<b>(3,154)</b>
<b>Income (loss) before transfers</b>	<b>(696,834)</b>	<b>355,058</b>	<b>806,430</b>	<b>122,974</b>	<b>587,628</b>	<b>(351,848)</b>
Transfers in	115,143	-	346,466	-	461,609	69,490
Transfers out	-	-	-	(9,540)	(9,540)	(2,000)
<b>Change in net assets</b>	<b>(581,691)</b>	<b>355,058</b>	<b>1,152,896</b>	<b>113,434</b>	<b>1,039,697</b>	<b>(284,358)</b>
Total net assets, beginning	1,892,154	1,836,691	5,029,260	768,689	9,526,794	4,283,246
Total net assets, ending	<b>\$ 1,310,463</b>	<b>\$ 2,191,749</b>	<b>\$ 6,182,156</b>	<b>\$ 882,123</b>	<b>\$ 10,566,491</b>	<b>\$ 3,998,888</b>

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, 2010

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				TOTAL	GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS		
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 5,297,346	\$ 1,454,171	\$ 696,268	\$ 1,302,411	\$ 8,750,196	\$ 8,960,001
Cash payments for goods and services	(2,058,802)	(391,705)	(656,590)	(1,236,406)	(4,343,503)	(7,207,044)
Cash payments for employees	(3,913,337)	(335,716)	(360,075)	(85,542)	(4,694,670)	(1,875,209)
Cash received from other operating revenues	246,704	-	286,951	-	533,655	9,843
Cash payments for landfill closure and post closure	-	57,992	-	(20,000)	37,992	-
Cash received from grant revenue	-	-	-	-	-	25,500
<b>Net cash provided by (used by) operating activities</b>	<b>(428,089)</b>	<b>784,742</b>	<b>(33,446)</b>	<b>(39,537)</b>	<b>283,670</b>	<b>(86,909)</b>
<b>Cash flows from noncapital financing activities:</b>						
Payments for principal and interest on bonds and notes	-	-	-	-	-	(20,450)
Proceeds from taxes	-	-	1,249,736	-	1,249,736	-
Transfers from other Funds	115,143	-	346,466	-	461,609	69,490
Transfers to other Funds	-	-	-	(9,540)	(9,540)	(2,000)
Proceeds from interfund loans	464,543	-	92,768	-	557,311	-
Repayment of interfund loans	-	-	(150,000)	-	(150,000)	-
Proceeds from loans/contracts	-	-	-	31,975	31,975	20,500
<b>Net cash provided by (used by) noncapital financing activities</b>	<b>579,686</b>	<b>-</b>	<b>1,538,970</b>	<b>22,435</b>	<b>2,141,091</b>	<b>67,540</b>
<b>Cash flows from capital and related financing activities:</b>						
Payments for capital acquisitions	(13,204)	(19,038)	(739,012)	(46,007)	(817,261)	(121,127)
Proceeds from sale of capital assets	-	-	-	1,517	1,517	935
Proceeds from issuing bonds	-	-	-	-	-	-
Principal repayment - bonds/loans	(90,000)	(166,326)	(530,123)	-	(786,449)	(45,000)
Interest paid	(51,715)	(116,572)	(236,389)	(268)	(404,944)	(26,484)
<b>Net cash provided by (used by) capital and related financing activities</b>	<b>(154,919)</b>	<b>(301,936)</b>	<b>(1,505,524)</b>	<b>(44,758)</b>	<b>(2,007,137)</b>	<b>(191,676)</b>
<b>Cash flows from investing activities:</b>						
Receipts of interest and dividends	-	11,191	-	6,450	17,641	22,395
Payments for investments	854	(51,877)	9,792	39,004	(2,227)	135,494
<b>Net cash provided by (used by) investing activities</b>	<b>854</b>	<b>(40,686)</b>	<b>9,792</b>	<b>45,454</b>	<b>15,414</b>	<b>157,889</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(2,468)</b>	<b>442,120</b>	<b>9,792</b>	<b>(16,406)</b>	<b>433,038</b>	<b>(53,156)</b>
Cash and cash equivalents, July 1	140,783	925,180	255,325	761,587	2,082,875	2,730,544
<b>Cash and cash equivalents, June 30</b>	<b>\$ 138,315</b>	<b>\$ 1,367,300</b>	<b>\$ 265,117</b>	<b>\$ 745,181</b>	<b>\$ 2,515,913</b>	<b>\$ 2,677,388</b>
Cash and cash equivalents, current	\$ -	\$ 998,455	\$ -	\$ 745,181	\$ 1,743,636	\$ 2,606,878
Cash and cash equivalents, noncurrent - restricted	138,315	368,845	265,117	-	772,277	70,510
<b>Total Cash and cash equivalents, June 30</b>	<b>\$ 138,315</b>	<b>\$ 1,367,300</b>	<b>\$ 265,117</b>	<b>\$ 745,181</b>	<b>\$ 2,515,913</b>	<b>\$ 2,677,388</b>
<b>Reconciliation of operating income to net cash provided by operating activity:</b>						
Operating income (loss)	\$ (641,992)	\$ 463,621	\$ (308,319)	\$ 115,275	\$ (371,415)	\$ (348,694)
<b>Adjustments to reconcile operating income to net cash provided by (used by) operating activities:</b>						
Depreciation	153,373	275,393	303,092	8,244	740,102	155,841
Change in assets and liabilities:						
(Increase) decrease taxes/accounts/other receivables	58,514	(16,786)	-	(155,744)	(114,016)	(157,279)
(Increase) decrease inventory	3,900	-	-	-	3,900	272
(Increase) decrease deferred revenue	582	-	-	-	582	-
Increase (decrease) compensated absences	6,321	2,123	4,627	1,342	14,413	15,811
Increase (decrease) accounts payable	(30,322)	270	(34,822)	11,346	(53,528)	123,723
Increase (decrease) payables for capital purchases	(9,285)	-	-	-	(9,285)	-
Increase (decrease) claims payable	-	-	-	-	-	123,417
Increase (decrease) postclosure liability	-	57,992	-	(20,000)	37,992	-
Increase (decrease) in OPEB implicit rate subsidy	25,729	2,129	1,976	-	29,834	-
(Increase) decrease in prepaid items	5,091	-	-	-	5,091	-
<b>Net cash provided by (used by) operating activities</b>	<b>\$ (428,089)</b>	<b>\$ 784,742</b>	<b>\$ (33,446)</b>	<b>\$ (39,537)</b>	<b>\$ 283,670</b>	<b>\$ (86,909)</b>
<b>Schedule of Noncash Transactions</b>						
Amortization of deferred loss from bond refunding	-	(3,182)	-	-	(3,182)	-
Write off of taxes receivables	-	-	3,891	-	3,891	-
Write off of accounts receivables	15,436	-	-	4,703	20,139	-
Amortization of revenue bond issuance cost	(3,127)	-	-	-	(3,127)	-
Capital Asset Trade ins	-	-	-	9,350	9,350	500

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



**LEWIS AND CLARK COUNTY  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
June 30, 2010**

	<b>INVESTMENT TRUST FUNDS</b>	<b>AGENCY FUNDS</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 26,810,910	\$ 6,086,534
Investments	4,944,860	1,307,590
Receivables:		
Taxes/assessments	-	8,916,001
Land held for resale	-	7,042
<b>Total assets</b>	<b>31,755,770</b>	<b>16,317,167</b>
<b>LIABILITIES</b>		
Accounts payable	-	5,900,309
Intergovernmental payable	-	10,416,858
<b>Total liabilities</b>	<b>-</b>	<b>16,317,167</b>
<b>NET ASSETS</b>		
Held in trust for:		
External investment pool participants	27,962,105	-
Individual investment accounts	3,793,665	-
<b>Total net assets</b>	<b>\$ 31,755,770</b>	<b>\$ -</b>

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, 2010**

	<b>INVESTMENT TRUST FUNDS</b>
<b>ADDITIONS</b>	
Contributions to pooled investments	\$ 109,975,880
Interest and investment income	249,557
<b>Total additions</b>	<b>110,225,437</b>
<b>DEDUCTIONS</b>	
Distribution from pooled investments	113,059,961
Administrative expenses	6,894
<b>Total deductions</b>	<b>113,066,855</b>
Change in net assets held in trust for: Pool participants	(2,841,418)
Net assets held in trust, beginning of year	34,597,188
<b>Net assets held in trust, end of year</b>	<b>\$ 31,755,770</b>

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, 2010

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.

Compiled 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, 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. Among these fiscal and personnel policies are procurement, claims processing, capital asset and hiring and firing. 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, investment trust funds, and the agency 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, 2010 the balance in the individual investment trust accounts were as follows:

Helena School District Elementary Building Reserves	\$ 1,573,870
Helena School District High School Building Reserves	1,986,241
Helena School District other investment	183,756
Helena School District fiscal agent bond account	103
Helena School District Endowment	17,443
East Helena School District	<u>32,252</u>
Total Individual Investment Accounts	<u>\$ 3,793,665</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, 2019 the allowance amounted to \$271,007 for the primary government and \$6,762 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 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 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. Others funds that have budgets adopted include Health-Related Grants, Public Safety Radio Projects, Inmate Programs, Records Preservation, Parks Development, Lincoln Parks, BEP, DUI Programs, City/County Drug, Missouri River Drug Task Force, MRDTF Federal Sharing, Hard Rock Mine Reserve, Metal Mines Tax Reserve, Cooney Memorial, Cooney Activity, Community Decay, Alcoholism, Gas Tax, HIDTA, Forest Reserve Title III, JAG, Citizens Corp/CERT Program, National Fire Plan, CDBG – Economic Development, Noxious Weed Trust Grant, Homeland Security Grant, Other Grants, Special Assessment Districts, City/County Building Debt, RSID Revolving Debt, Rural Special Improvement District Debt, Capital Development, CTEP Projects, RID Projects, Federal Grant Projects, Open Space Projects, and Road/Bridge Infrastructure Projects.

**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.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**A. Budgetary Information (Continued)**

- (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 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.



NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

**B. Budgetary Information (Continued)**

In addition, forty-five 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.

	Major Funds				
	General	Public Safety	RSID Debt	Capital Development	Road/Bridge Infrastructure Projects
	Fund Balances Budget	\$ 2,082,229	\$ 1,947,194	\$ 110,498	\$ 5,888,276
Basis Differences:					
Inventory	61,033	-	-	-	-
Accrual of tax revenue	153,638	245,156	7,064	-	-
Accrual of licenses and permits	49,606	-	-	-	-
Accrual of intergovernmental revenue	5,350	72,818	-	2,360	-
Accrual of charges for services revenue	5,547	25,783	-	-	-
Accrual of miscellaneous revenue	24,458	1,983	-	-	-
Accrual of proceeds - sale of assets	-	-	-	-	-
Accrual of expenditures	(217,623)	(246,824)	-	(44,847)	(44,203)
Fund Balances (GAAP) Basis	2,164,238	2,046,110	117,562	5,845,789	319,636
Unbudgeted Fund Balances	-	-	-	-	-
Total Major Funds - Fund Balances	\$ 2,164,238	\$ 2,046,110	\$ 117,562	\$ 5,845,789	\$ 319,636

	Nonmajor Funds			
	Special Revenue	Debt Service	Capital Projects	Permanent
	Fund Balances Budget	\$ 5,560,333	\$ 270,611	\$ (183,161)
Basis Differences:				
Inventory	158,200	-	-	-
Accrual of tax revenue	190,046	4,877	-	-
Accrual of intergovernmental revenue	385,016	-	192,423	-
Accrual of charges for services revenue	14,570	-	-	-
Accrual of fines and forfeitures	14,680	-	-	-
Accrual of interest revenue	5,026	-	-	-
Accrual of miscellaneous revenue	40,770	-	21,917	-
Accrual of expenditures	(360,776)	-	(31,179)	-
Fund Balances (GAAP) Basis	6,007,865	275,488	-	-
Unbudgeted Fund Balances	227,069	-	-	204,196
Total Nonmajor Funds - Fund Balances	6,234,934	275,488	-	204,196

**C. Fund Deficits**

**Special Revenue Funds**

Employee Health Insurance – The fund deficit of \$49,951 resulted from distributions for the year exceeding tax revenues. The deficit will be eliminated in fiscal year 2011, as protested tax revenues are released.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**Debt Service Funds**

Health Facility Debt – The fund deficit of \$4,290 resulted from distributions for principal and interest for the year exceeding tax revenues. The deficit will be eliminated in fiscal year 2011, as protested tax revenues are released.

**D. New Accounting Guidance Implemented**

For the year ended June 30, 2010, Lewis and Clark County and its component units have implemented the provisions of several Governmental Accounting Standards Board (GASB) Statements. They are Statement No. 51, Accounting and Financial Reporting for Intangible Assets, Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards and Statement No. 58, Accounting and Financial Reporting for Chapter 9 Bankruptcies. Where applicable, the county will establish standards for the measurement, recognition, note disclosures, and required supplementary information (RSI) in the financial statements.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

Following is a reconciliation of the County’s deposit and investment balances as of June 30, 2010:

	Pooled Cash and Investments	Individual Investments	Other	Total
Bank Deposits	\$ 5,668,776	\$ 158,654	\$ 397,968	\$ 6,225,398
Investments	53,648,717	3,635,011	410,155	57,693,883
<b>Total</b>	<b>\$ 59,317,493</b>	<b>\$ 3,793,665</b>	<b>\$ 808,123</b>	<b>\$ 63,919,281</b>

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Component Units	Total
Cash and Cash Equivalents	\$ 16,812,605	\$ 32,897,444	\$ 2,537,008	\$ 52,247,057
Investments	3,592,213	6,252,450	508,934	10,353,597
Restricted assets (noncurrent)	1,318,627	-	-	1,318,627
<b>Total</b>	<b>\$ 21,723,445</b>	<b>\$ 39,149,894</b>	<b>\$ 3,045,942</b>	<b>\$ 63,919,281</b>

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, 2010 was as follows:

	Primary Government	Component Unit
Cash on hand	\$ 266,456	\$ 133,599
Petty cash	9,710	1,286
Time deposits	1,549,514	126,243
Fiscal agent deposits	208,825	-
Money market account	129,765	-
Certificates of deposit	3,618,061	181,939
<b>Total Primary Government</b>	<b>\$ 5,782,331</b>	
<b>Total Component Unit</b>		<b>\$ 443,067</b>
<b>Total Reporting Entity</b>		<b>\$ 6,225,398</b>

**NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)**

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 possession of the outside party. The County's policy requires deposits to be 102 percent secured by collateral valued at fair 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 \$1,628,528 and the bank balance was \$1,777,558. The carrying amount of deposits for the County includes \$79,014 of the component unit cash balances. Of the bank balance, \$250,000 was covered by federal depository insurance (FDIC), and \$1,527,558 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 \$208,825 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 \$3,800,000. 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 \$47,229 and the bank balance was \$20,063. The bank balance was fully covered by federal depository insurance. The library also had \$841 petty/change cash at fiscal year end.

Both, Forestvale Perpetual Care Fund and Forestvale Endowment Fund, had money market balances at fiscal year end, of \$11,262 and \$9,849, 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, 2010, 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, 2010 was as follows:

**NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)**

Primary Government

At fiscal year end, the reported amount of the primary government’s investments was \$55,091,122. Of the amount, \$410,155 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 \$2,602,761. 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.

Although the county has no formal policy relating to interest rate risks, 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. 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	
<b>Primary Government Investments:</b>						
Federal National Mortgage Association - CMO	\$ -	\$ -	\$ -	\$ 54,822	\$ -	\$ 54,822
Agency Notes	1,466,098	4,891,992	-	-	-	6,358,090
Government Bonds	-	-	25,102	-	-	25,102
State Short-Term Investment Pool (STIP)	-	-	-	-	48,242,953	48,242,953
Corporate Bond Fund	-	-	-	-	170,398	170,398
Equity Mutual Fund	-	-	-	-	239,757	239,757
<b>Total Primary Government</b>	<b>\$ 1,466,098</b>	<b>\$ 4,891,992</b>	<b>\$ 25,102</b>	<b>\$ 54,822</b>	<b>\$ 48,653,108</b>	<b>\$ 55,091,122</b>

	Maturities in Years					Fair Value
	Less than 1	1 - 2	6 - 10	More than 10	No Maturity	
<b>Component Unit Investments:</b>						
Federal National Mortgage Association - CMO	\$ -	\$ -	\$ -	\$ 2,796	\$ -	\$ 2,796
Agency Notes	74,730	249,355	-	-	-	324,085
State Short-Term Investment Pool (STIP)	-	-	-	-	2,275,880	2,275,880
<b>Total Component unit</b>	<b>\$ 74,730</b>	<b>\$ 249,355</b>	<b>\$ -</b>	<b>\$ 2,796</b>	<b>\$ 2,275,880</b>	<b>\$ 2,602,761</b>
<b>Total Reporting Entity</b>	<b>\$ 1,540,828</b>	<b>\$ 5,141,347</b>	<b>\$ 25,102</b>	<b>\$ 57,618</b>	<b>\$ 50,928,988</b>	<b>\$ 57,693,883</b>

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

**NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)**

- 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.

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](http://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 \$6,707,277.

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.

<b>Primary Government Investments:</b>	Fair Value	S & P
Federal National Mortgage Association - CMO	\$ 54,822	NR
State Short-Term Investment Pool (STIP)		
Asset Backed Commercial Paper	7,309,321	A1
Corporate Commercial Paper	3,901,680	A1+
Corporate Variable-Rate	4,094,823	A2
Certificate of Deposit - Fixed	2,083,971	A3
Certificate of Deposit - Variable	4,663,847	A3
US Government Agencies - Fixed	1,990,692	A1+
US Government Agencies - Variable	15,085,119	A1+
Money Market Funds (Unrated)	3,605,950	NR
Money Market Funds (Rated)	198,462	A1+
Structured Investment Vehicles (SIV)	1,699,179	D
Corporate Bond Funds		
Core Bond Fund	155,098	AA
High Income Bond Fund	15,300	B
Equity Mutual Fund	239,857	NR
 Total Primary Government	 \$ 45,098,121	

**NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)**

<b>Component Unit Investments:</b>	<u>Fair Value</u>	<u>S &amp; P</u>
Federal National Mortgage Association - CMO	\$ 2,796	NR
State Short-Term Investment Pool (STIP)		
Asset Backed Commercial Paper	372,708	A1
Corporate Commercial Paper	198,950	A1+
Corporate Variable-Rate	208,799	A2
Certificate of Deposit - Fixed	106,264	A3
Certificate of Deposit - Variable	237,814	A3
US Government Agencies - Fixed	101,507	A1+
US Government Agencies - Variable	769,204	A1+
Money Market Funds (Unrated)	183,871	NR
Money Market Funds (Rated)	10,120	A1+
Structured Investment Vehicles (SIV)	<u>86,643</u>	D
 Total Component Unit	 <u>\$ 2,278,676</u>	
 Total Reporting Entity	 <u><u>\$ 47,376,797</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, 2010, was \$57,618 and the fair value on that date was \$60,602.

**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, 2010

	Internal Portion	External Portion	Total Investment Pool
<b>Assets</b>			
Cash and cash equivalents	\$ 25,810,456	\$ 23,017,245	\$ 48,827,701
Investments	5,544,933	4,944,860	10,489,793
Total assets	<u>31,355,389</u>	<u>27,962,105</u>	<u>59,317,494</u>
<b>Net assets</b>			
Held in trust for:			
Internal investment pool participants	31,355,389		31,355,389
External investment pool participants		27,962,105	27,962,105
Total net assets	<u>\$ 31,355,389</u>	<u>\$ 27,962,105</u>	<u>\$ 59,317,494</u>

STATEMENT OF CHANGES IN NET ASSETS

INVESTMENT POOL

For the Fiscal Year Ended June 30, 2010

	Internal Portion	External Portion	Investment Pool
<b>Additions</b>			
Total contributions to pooled investments	\$ 129,774,583	\$ 108,365,099	\$ 238,139,682
<b>Deductions</b>			
Total distribution from pooled investments	<u>125,863,430</u>	<u>110,867,996</u>	<u>236,731,426</u>
Net increase (decrease)	3,911,153	(2,502,897)	1,408,256
Net assets held in trust, beginning of year	<u>27,444,236</u>	<u>30,465,002</u>	<u>57,909,238</u>
Net assets held in trust, end of year	<u>\$ 31,355,389</u>	<u>\$ 27,962,105</u>	<u>\$ 59,317,494</u>

**Restricted Cash/Investments**

Following are the restricted cash/investments held by the County as of June 30, 2010. These amounts are reported within the restricted cash/investment account on the Statement of Net Assets.

Enterprise Fund	
Restricted for bond reserve	\$ 411,656
Restricted for debt service	496,817
Total	<u>908,473</u>
<u>Internal Service Funds</u>	
Restricted for bond reserve	<u>69,875</u>
Total Restricted Cash	<u>\$ 978,348</u>

**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	\$ 565,742	\$ 894,641	\$ 1,921,927	\$ -	\$ 640,377	\$ 4,022,687
Allowance for Uncollectibles	(11,315)	(17,893)	(38,439)	-	(12,808)	(80,455)
Taxes (net)	<u>\$ 554,427</u>	<u>\$ 876,748</u>	<u>\$ 1,883,488</u>	<u>\$ -</u>	<u>\$ 627,569</u>	<u>\$ 3,942,232</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	\$ -	\$ -	\$ 194,555	\$ -	\$ 194,555	\$ 338,083
Allowance for Uncollectibles	-	-	(3,891)	-	(3,891)	(6,762)
Taxes (net)	<u>-</u>	<u>-</u>	<u>190,664</u>	<u>-</u>	<u>190,664</u>	<u>331,321</u>
Accounts receivable	543,580	122,484	-	313,035	979,099	544,999
Allowance for doubtful accounts	<u>(15,436)</u>	<u>-</u>	<u>-</u>	<u>(4,703)</u>	<u>(20,139)</u>	<u>(215,288)</u>
Net accounts	<u>528,144</u>	<u>122,484</u>	<u>-</u>	<u>308,332</u>	<u>958,960</u>	<u>329,711</u>
Total	<u>\$ 528,144</u>	<u>\$ 122,484</u>	<u>\$ 190,664</u>	<u>\$ 308,332</u>	<u>\$ 1,149,624</u>	<u>\$ 661,032</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)	\$ 400,789	\$ -	\$ 400,789
Taxes/Assessment receivable (Public Safety Fund)	631,592	-	631,592
Taxes/Assessment receivable (RSID Debt)	1,876,424	-	1,876,424
Taxes/Assessment receivable (Nonmajor Funds)	432,646	-	432,646
Payment in lieu of taxes (General Fund)	-	1,527,579	1,527,579
Payment in lieu of taxes (Public Safety Fund)	-	322,500	322,500
Payment in lieu of taxes (Nonmajor Fund)	-	115,000	115,000
Total	<u>\$ 3,341,451</u>	<u>\$ 1,965,079</u>	<u>\$ 5,306,530</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, 2010, consist of the following:

**Governmental Activities**

<u>Receivable Fund</u>	<u>Payable Funds</u>	<u>Amount</u>
General Fund	Employer Health Insurance	\$ 78,835
	HIDTA Grant	18,229
	National Fire Plan	25,313
	CDBG-Economic Development	7,875
	Homeland Security	5,174
	Other Grants	18,789
	Health Facility Debt	9,167
	CTEP Projects	102,140
	RID Projects	43,128
	Federal Grant Projects	15,976
	Open Space Projects	21,917
	Cooney Home	464,543
	Fair Enterprise	153,488
	Total general fund	<u>964,574</u>
Total governmental activities		<u>\$ 964,574</u>

**NOTE 6 – NOTE AND ADVANCES RECEIVABLE**

Notes and advances receivable at June 30, 2010, 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. \$ 57,190

2% above the STIP rate, advance receivable from Sunny Vista Road Maint. District, due in semi-annual payments through 2012. \$ 20,947

2% above the STIP rate, advance receivable from Cave Gulch Watershed Project, due in semi-annual payments through 2014. 12,876

Total debt service funds \$ 91,013

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. \$ 2,333,334

Total governmental activities \$ 2,424,347

**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 2010:

	<b>Transfers Out</b>									
	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	Total Transfers In
<b>Transfer In:</b>										
<b>Governmental Funds:</b>										
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,527	\$ -	\$ -	\$ -	\$ -	\$ 200,527
Public Safety	-	-	-	-	189,293	-	-	-	-	189,293
RSID Debt	-	-	-	-	-	-	-	-	-	-
Capital Development	473,531	243,504	-	-	1,018,137	-	-	-	-	1,735,172
Road/Bridge Infrastructure	83,334	-	-	-	526,177	-	-	-	-	609,511
Nonmajor Governmental	206,701	75,754	7,640	-	549,710	-	-	9,540	2,000	851,345
<b>Total Governmental Funds</b>										<u>3,585,848</u>
<b>Enterprise Funds:</b>										
Cooney Home	86,000	-	-	-	29,143	-	-	-	-	115,143
County Landfill	-	-	-	-	-	-	-	-	-	-
Fairgrounds	50,000	-	-	296,466	-	-	-	-	-	346,466
Nonmajor Enterprise Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Enterprise Funds</b>										<u>461,609</u>
<b>Internal Services</b>					69,490					69,490
	<u>\$ 899,566</u>	<u>\$ 319,258</u>	<u>\$ 7,640</u>	<u>\$ 296,466</u>	<u>\$ 2,582,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,540</u>		
Total transfers out - governmental funds					<u>\$ 4,105,407</u>					
Total transfers out - enterprise funds								<u>\$ 9,540</u>		
Total transfers out - internal service funds									<u>\$ 2,000</u>	
<b>Total Transfers Out</b>										<u>\$ 4,116,947</u>

**NOTE 8 – CAPITAL ASSETS**

**PRIMARY GOVERNMENT**

<b><u>Governmental Activities:</u></b>	Beginning Balance	Increases	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$ 4,288,185	\$ -	\$ -	\$ 4,288,185
Construction in progress	<u>5,739,503</u>	<u>1,763,378</u>	<u>123,720</u>	<u>7,379,161</u>
Total capital assets not being depreciated	10,027,688	1,763,378	123,720	11,667,346
<i>Capital assets being depreciated:</i>				
Buildings	16,496,559	155,609	40,675	16,611,493
Improvements other than Buildings	2,019,782	-	-	2,019,782
Infrastructure	9,723,565	207,383	158,410	9,772,538
Machinery & Equipment	<u>11,323,326</u>	<u>1,063,523</u>	<u>448,773</u>	<u>11,938,076</u>
Total capital assets being depreciated	39,563,232	1,426,515	647,858	40,341,889
Less accumulated depreciation for:				
Buildings	8,718,329	411,653	39,974	9,090,008
Improvements other than Buildings	1,135,382	139,317	-	1,274,699
Infrastructure	1,685,179	722,621	158,410	2,249,390
Machinery & Equipment	<u>6,988,041</u>	<u>1,137,536</u>	<u>415,234</u>	<u>7,710,343</u>
Total accumulated depreciation	<u>18,526,931</u>	<u>2,411,127</u>	<u>613,618</u>	<u>20,324,440</u>
Total capital assets being depreciated, net	<u>21,036,301</u>	<u>(984,612)</u>	<u>34,240</u>	<u>20,017,449</u>
Government activity capital assets, net	<u>\$ 31,063,989</u>	<u>\$ 778,766</u>	<u>\$ 157,960</u>	<u>\$ 31,684,795</u>
 <b><u>Business-type Activities:</u></b>				
<b><i>Solid Waste</i></b>				
<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	4,245,563	-	-	4,245,563
Machinery & Equipment	<u>1,771,132</u>	<u>72,879</u>	<u>15,000</u>	<u>1,829,011</u>
Total capital assets being depreciated	6,342,061	72,879	15,000	6,399,940
Less accumulated depreciation for:				
Buildings	118,624	8,134	-	126,758
Improvements other than Buildings	1,174,053	82,686	-	1,256,739
Machinery & Equipment	<u>611,392</u>	<u>192,817</u>	<u>7,167</u>	<u>797,042</u>
Total accumulated depreciation	<u>1,904,069</u>	<u>283,637</u>	<u>7,167</u>	<u>2,180,539</u>
Total capital assets being depreciated, net	<u>4,437,992</u>	<u>(210,758)</u>	<u>7,833</u>	<u>4,219,401</u>
Solid Waste capital assets, net	<u>4,681,640</u>	<u>(210,758)</u>	<u>7,833</u>	<u>4,463,049</u>

**NOTE 8 – CAPITAL ASSETS (Continued)**

	Beginning Balance	Increases	Decrease	Ending Balance
<b><i>Cooney Convalescent Home</i></b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 130,794	\$ -	\$ -	\$ 130,794
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>130,794</u>	<u>-</u>	<u>-</u>	<u>130,794</u>
<i>Capital assets being depreciated:</i>				
Buildings	3,975,743	-	-	3,975,743
Machinery & Equipment	323,698	22,489	-	346,187
Total capital assets being depreciated	<u>4,299,441</u>	<u>22,489</u>	<u>-</u>	<u>4,321,930</u>
Less accumulated depreciation for:				
Buildings	1,672,570	125,016	-	1,797,586
Machinery & Equipment	196,085	28,357	-	224,442
Total accumulated depreciation	<u>1,868,655</u>	<u>153,373</u>	<u>-</u>	<u>2,022,028</u>
Total capital assets being depreciated, net	<u>2,430,786</u>	<u>(130,884)</u>	<u>-</u>	<u>2,299,902</u>
Cooney Convalescent Home capital assets, net	<u>\$ 2,561,580</u>	<u>\$ (130,884)</u>	<u>\$ -</u>	<u>\$ 2,430,696</u>
<b><i>Fairgrounds</i></b>				
<i>Capital assets not being depreciated:</i>				
Construction in progress	\$ 9,895,375	\$ -	\$ 9,895,375	\$ -
Total capital assets not being depreciated	<u>9,895,375</u>	<u>-</u>	<u>9,895,375</u>	<u>-</u>
<i>Capital assets being depreciated:</i>				
Buildings	319,524	10,576,923	-	10,896,447
Improvements other than Buildings	443,465	-	-	443,465
Machinery & Equipment	80,946	-	-	80,946
Total capital assets being depreciated	<u>843,935</u>	<u>10,576,923</u>	<u>-</u>	<u>11,420,858</u>
Less accumulated depreciation for:				
Buildings	96,382	268,055	-	364,437
Improvements other than Buildings	97,217	24,162	-	121,379
Machinery & Equipment	53,691	10,875	-	64,566
Total accumulated depreciation	<u>247,290</u>	<u>303,092</u>	<u>-</u>	<u>550,382</u>
Total capital assets being depreciated, net	<u>596,645</u>	<u>10,273,831</u>	<u>-</u>	<u>10,870,476</u>
Fairgrounds capital assets, net	<u>\$ 10,492,020</u>	<u>\$ 10,273,831</u>	<u>\$ 9,895,375</u>	<u>\$ 10,870,476</u>
Business-type activities capital assets, net	<u>\$ 17,735,240</u>	<u>\$ 9,932,189</u>	<u>\$ 9,903,208</u>	<u>\$ 17,764,221</u>

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	\$ 454,432
Public safety	1,023,380
Public works	825,752
Public health	51,689
Social and economic services	1,177
Culture and recreation	<u>54,697</u>
Total depreciation expense - governmental activities:	<u>\$ 2,411,127</u>
Business-type activities:	
Solid waste	\$ 283,637
Nursing home	153,373
Fair	<u>303,092</u>
Total depreciation expense-business-type activities:	<u>\$ 740,102</u>

**DISCRETELY PRESENTED COMPONENT UNITS**

Activity for the **Library** for the fiscal year ended June 30, 2010, was as follows:

	Beginning Balance	Increases	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Construction in progress	2,345	-	2,345	-
Total capital assets not being depreciated	<u>52,345</u>	<u>-</u>	<u>2,345</u>	<u>50,000</u>
<i>Capital assets being depreciated:</i>				
Buildings	1,472,544	217,616	-	1,690,160
Machinery & Equipment	370,006	38,474	10,164	398,316
Total capital assets being depreciated	<u>1,842,550</u>	<u>256,090</u>	<u>10,164</u>	<u>2,088,476</u>
Less accumulated depreciation for:				
Buildings (1)	177,934	40,441	-	218,375
Machinery & Equipment (1)	186,251	53,850	10,164	229,937
Total accumulated depreciation	<u>364,185</u>	<u>94,291</u>	<u>10,164</u>	<u>448,312</u>
Total capital assets being depreciated, net	<u>1,478,365</u>	<u>161,799</u>	<u>-</u>	<u>1,640,164</u>
Library capital assets, net	<u>\$ 1,530,710</u>	<u>\$ 161,799</u>	<u>\$ 2,345</u>	<u>\$ 1,690,164</u>

**NOTE 8 – CAPITAL ASSETS (Continued)**

Activity for the **Cooperative Health Center** for the ended June 30, 2010, was as follows:

	Beginning Balance	Increases	Decrease	Ending Balance
<i>Capital assets being depreciated:</i>				
Total capital assets being depreciated	\$ 49,725	\$ 5,497	\$ -	\$ 55,222
Less accumulated depreciation for:				
Machinery & Equipment	49,725	1,374	-	51,099
Cooperative Health Center capital assets, net	\$ -	\$ 4,123	\$ -	\$ 4,123

**NOTE 9 – LONG-TERM DEBT**

**GENERAL OBLIGATION BONDS**

Governmental Activities

There were no general obligation bonds outstanding for the fiscal year ended June 30, 2010.

**REVENUE BONDS**

Governmental Activities

At June 30, 2010, the outstanding revenue bond indebtedness of Lewis and Clark County is as follows:

Health Care Facility Revenue Bonds, Series 1998D: \$ 440,000

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, 2010, the outstanding revenue bond indebtedness, excluding \$13,523 of unamortized deferred loss due to refunding, of Lewis and Clark County is as follows:

Solid Waste Facility Refunding Revenue Bonds, Series 2004: \$3,022,574  
(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: \$ 885,000

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: \$2,595,272

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	<u>\$6,502,846</u>
Total Revenue Bonds	<u>\$6,942,846</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, 2010, 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. Efforts by Cooney's management to satisfy the covenant's provision ratio fell short in fiscal year 2010, the ratio decreased 306.6 percent from the previous year. Increases in room rates for fiscal year 2011 should assist in increasing earnings. Room rates for private pay, Medicaid, and Medicare were increased for FY 2011, by 3.0 percent, .07 percent and approximately 15 percent, respectively. In addition, a consultant was hired to review the performance of Cooney and based on recommendations from the consultant, staffing levels for Certified Nursing Assistant's were reduced by 23 FTE or 24%. Management continues to work with consultants and is closely monitoring the financial status of Cooney.

	County Landfill	Cooney Home	Health Care Facilities
Gross revenues	\$ 1,482,148	\$ 5,589,161	\$ 321,275
Direct operating expenses	731,943	5,922,531	216,714
Net Revenue	\$ 750,205	\$ (333,370)	\$ 104,561
Maximum debt service	\$ 273,341	\$ 139,240	\$ 69,490
Percent coverage	274.5%	-239.4%	150.5%

**NOTE 9 – LONG-TERM DEBT (Continued)**

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

**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>
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	12,240	55,000	67,240
2016-2018	19,125	185,000	204,125
Totals	<u>\$ 106,075</u>	<u>\$ 440,000</u>	<u>\$ 546,075</u>

**Business-type Activities**

<u>FY Ending</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2011	257,607	799,620	1,057,227
2012	222,697	828,062	1,050,759
2013	186,543	863,624	1,050,167
2014	148,702	900,360	1,049,062
2015	109,224	622,236	731,460
2016-2020	322,829	1,422,630	1,745,459
2021-2025	93,334	1,066,314	1,159,648
Totals	<u>\$ 1,340,936</u>	<u>\$ 6,502,846</u>	<u>\$ 7,843,782</u>

**Changes in Long-Term Liabilities**

The following is a summary of the changes in long-term liabilities for the year ended June 30, 2010:

<u>Governmental Activities</u>	<u>Balance</u> <u>07/01/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>06/30/10</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Revenue Bonds	\$ 485,000	\$ -	\$ 45,000	\$ 440,000	\$ 45,000
Special Assessment (1)	1,999,124	463,259	707,867	1,754,516	178,874
Contracts/Loans	1,893,534	525,500	428,969	1,990,065	408,519
Compensated Absences	1,782,524	1,581,456	1,429,354	1,934,626	193,463
OPEB implicit rate subsidy	70,150	66,886	-	137,036	-
Total	<u>\$ 6,230,332</u>	<u>\$ 2,637,101</u>	<u>\$ 2,611,190</u>	<u>\$ 6,256,243</u>	<u>\$ 825,856</u>
<b><u>Business-type Activities</u></b>					
Revenue Bonds (1)	\$ 7,251,395	\$ 3,182	\$ 765,254	\$ 6,489,323	\$ 765,254
Contracts/Loans	77,192	31,975	21,195	87,972	26,777
Landfill Liability	1,100,256	57,992	20,000	1,138,248	20,000
Compensated Absences	224,580	363,405	348,994	238,991	23,901
OPEB implicit rate subsidy	26,593	39,667	-	66,260	-
Total	<u>\$ 8,680,016</u>	<u>\$ 496,221</u>	<u>\$ 1,155,443</u>	<u>\$ 8,020,794</u>	<u>\$ 835,932</u>

(1)- Balance on 6/30/10, includes \$13,523 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, \$50 and \$178,376 of internal service funds’ contracts and compensated absences, respectively, are 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 County, 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, 2010, 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	2,576,326
Industrial Development Revenue Bonds - Golden Triangle, Inc.	2,000,000	1,158,000
Family Services Provider Revenue Bonds	995,000	935,177
Industrial Development Revenue Bonds -Montana Children's Home and Hospital	<u>6,990,000</u>	<u>4,435,000</u>
Total	<u>\$ 80,745,000</u>	<u>\$ 77,064,503</u>

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 2010, funds with special assessment debt had \$23,242 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 2010, the rate was 3.25 percent. Special assessment debts at June 30, 2010, are as follows:

	Amount Issued	Year of Maturity	Principal Balance 6/30/2010	Due Within One Year	FY2011 Interest Rate (%)
Middlemas Rural Improvement District	\$ 10,475	2017	\$ 7,751	\$ 970	1.95%
Lambkin Rural Improvement District	29,352	2016	18,860	2,866	1.95%
Oro Fino Rural Improvement District	30,470	2016	19,743	2,991	1.95%
Applegate Rural Improvement District	43,006	2016	27,633	4,199	1.95%
Ten Mile Creek Estates Rural Improvement District	23,684	2014	14,406	3,372	1.95%
Treasure State Acres Rural Improvement District	194,066	2014	118,049	27,633	1.95%
Golden Estates Rural Improvement District	28,754	2016	18,530	2,806	1.95%
Gilbert Rural Improvement District	48,055	2012	4,470	2,183	1.95%
Augusta Rural Improvement District	67,121	2014	3,065	734	1.95%
Gable Estates Rural Improvement District	317,476	2016	158,195	23,951	1.95%
Munger Rural Improvement District	11,580	2016	2,868	434	1.95%
Fawn Meadows Estates Rural Improvement District	14,194	2016	3,540	536	1.95%
Lincoln Road Rural Improvement District	348,772	2016	165,101	24,996	1.95%
Maynard Rural Improvement District	8,680	2016	5,577	848	1.95%
Prickley Pear Rural Improvement District	168,861	2016	63,403	9,599	1.95%
Bel Air Rural Improvement District	208,320	2018	152,351	15,383	1.95%
Townview Rural Improvement District	39,197	2018	29,201	3,149	1.95%
Riddock Rural Improvement District	6,438	2018	3,795	410	1.95%
Green Acres Rural Improvement District	25,273	2018	19,791	2,130	1.95%
Fox Crossing Rural Improvement District	29,191	2025	29,191	1,743	1.95%
Skyview Rural Improvement District	52,996	2020	52,996	4,941	1.95%
McHugh Rural Improvement District	495,272	2023	410,000	25,000	4.10%
Woodlawn Rural Improvement District - wastewater	143,000	2027	128,000	6,000	2.75%
Woodlawn Rural Improvement District - water	319,516	2028	298,000	12,000	2.75%
<b>Total Special Assessment Debt</b>	<b>\$ 2,663,749</b>		<b>\$ 1,754,516</b>	<b>\$ 178,874</b>	

**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 6/30/2010	Due Within One Year	FY2011 Interest Rate (%)
Courthouse Renovation/Security	\$ 289,000	2011	\$ 18,575	\$ 18,575	1.95%
County Bridge Replacement & Repair	433,144	2011	49,353	49,353	1.95%
Remodel Augusta Senior Citizen's Center	79,781	2011	10,088	10,088	1.95%
Courthouse Renovation	450,000	2015	217,503	46,089	1.95%
Integrated Public Safety Radio System	750,000	2013	345,530	110,956	1.95%
City/County Building Remodel	977,748	2018	843,966	91,461	1.95%
City/County Building Remodel - Phase II	505,000	2021	505,000	24,326	1.95%
<b>Total</b>	<b>\$ 3,484,673</b>		<b>\$ 1,990,015</b>	<b>\$ 350,848</b>	

Internal Service Funds

Loans are issued for cost of the water improvement system.

	Amount Issued	Year of Maturity	Balance 6/30/2009	Within One Year	Interest Rate (%)
Water Improvement System	\$ 20,500	2011	\$ 50	\$ 50	1.95%
<b>Total Contract/Loan Payable</b>	<b>\$ 3,505,173</b>		<b>\$ 1,990,065</b>	<b>\$ 350,898</b>	

Governmental Activities

The following is a summary of maturities and interest by years for the special assessment debt and contracts payable at June 30, 2010. 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 FY2011 rate of 1.95 percent.

FY Ending	Special Assessment Debt		Contracts Payable	
	Principal	Interest	Principal	Interest
2011	178,875	44,990	350,897	33,596
2012	190,216	40,834	304,538	30,515
2013	194,530	36,301	314,883	24,493
2014	199,576	32,602	201,951	18,899
2015	168,219	27,971	182,794	14,929
2016-2020	504,472	86,419	608,968	28,706
2021-2025	228,627	27,348	26,034	253
2026-2029	90,000	4,730	-	-
<b>Total Governmental Activities</b>	<b>\$ 1,754,515</b>	<b>\$ 301,195</b>	<b>\$ 1,990,065</b>	<b>\$ 151,391</b>

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

**Business-type Activities**

**Contracts/Loans Payable**

Loans are issued for cost of the fairgrounds bleachers.

	Amount Issued	Year of Maturity	Principal Balance 6/30/2010	Due Within One Year	FY2010 Interest Rate (%)
Fairgrounds Bleachers	\$ 199,900	2013	\$ 55,997	\$ 21,868	1.95%
Augusta S W Backhoe	\$ 31,975	2016	\$ 31,975	\$ 4,909	1.95%
Total	<u>\$ 231,875</u>		<u>\$ 87,972</u>	<u>\$ 26,777</u>	

The following is a summary of maturities by years, excluding interest, for the contracts payable at June 30, 2010. 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 FY2011 rate of 1.95 percent.

<u>FY Ending</u>	<u>Principal</u>	<u>Interest</u>
2011	26,777	1,585
2012	27,632	1,058
2013	16,804	519
2014	5,408	303
2015	5,585	196
2016	<u>5,766</u>	<u>85</u>
Total Business-type Activities	<u>\$ 87,972</u>	<u>\$ 3,746</u>

**NOTE 12 - LEASES**

**Capital Leases**

In fiscal year 2010, 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.

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

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.

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 1 years and the remaining area has an estimated remaining life of 89 years. The total closure cost for the Class IV cell is \$200,000, with an estimated remaining life of 23 years. The total postclosure liability is \$420,000, with an estimated remaining life of 89 years.
- The fiscal year-end liability amount of \$838,248 is comprised of estimated costs for Class II area closures, Class IV area closure, and post-closure monitoring of \$745,816, \$46,526 and \$45,906, 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 15 years for a total of \$320,000. 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

**NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)**

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.

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, 2010, were as follows:

	<u>MPERS</u>	<u>MSRS</u>	<u>MTRS</u>
Employer	7.070%	10.115%	7.470%
Employee	6.900%	9.245%	7.150%

The County’s contributions for the years ended June 30, 2008, 2009 and 2010, as listed below, are equal to the required contribution for each year.

	<u>MPERS</u>	<u>MSRS</u>	<u>MTRS</u>
2008	\$ 888,196	\$ 284,984	\$ 4,846
2009	972,417	314,516	5,105
2010	992,361	349,329	5,278

**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 \$110,000 per claimant 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, 2010, the County’s medical insurance fund had a balance of \$376,035. 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.

**NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)**

A reconciliation of claims payable follows:

	Fiscal Year 2010	Fiscal Year 2009
Claims payable, July 1	\$ 209,023	\$ -
Claims incurred	3,765,580	3,824,707
Claims paid	<u>(3,669,889)</u>	<u>(3,615,684)</u>
Claims payable, June 30	<u>\$ 304,714</u>	<u>\$ 209,023</u>

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, 2010.

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, 2010, 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, 2010, 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 2010.

**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 2010 there are 11 retirees and/or survivors enrolled for the employer’s sponsored health insurance plan. In fiscal year 2010, retirees contributed \$82,410 towards the cost of the County’s annual premium, with premiums per month being \$450 for retiree only and \$780 for retiree and spouse. Premiums for retirees covering children add \$65 per child or \$120 for a non-student over the age of 19 and less than 26 years of age, with a limit of \$260 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.

**NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)**

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.

	<u>2010</u>	<u>2009</u>
Annual required contribution	\$ 92,647	\$ 96,743
Interest on net OPEB obligation	4,073	-
Annual OPEB cost (expense)	<u>96,720</u>	<u>96,743</u>
Contributions made	-	-
Increase in net OPEB obligation	96,720	96,743
Net OPEB obligation - beginning of year	<u>96,743</u>	<u>-</u>
Net OPEB obligation - end of year	\$ 193,463	\$ 96,743

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>
2010	\$ 96,720	0%
2009	\$ 96,743	0%

Funded Status and Funding Progress

As of June 30, 2010, the actuarial accrued liability (AAL) for benefits was \$868,569 all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$24,358,671 and the ratio of unfunded actuarial accrued liability to the covered payroll was 3.57%. 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.

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, fiscal year 2009 was the first year an actuarial had 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.



**NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)**

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.

**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 2010 amounted to \$898,885.

**NOTE 15 – RISK MANAGEMENT (Continued)**

Audited financial statements for fiscal year ended June 30, 2010, 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 2010 amounted to \$401,627.

Audited financial statements for the fiscal year ended June 30, 2010, 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 2010, the State contributed \$56,716 toward the annual salary of \$104,897 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, 2010, there were uncompleted construction contracts as follows:

<u>Project Title</u>	<u>Construction Committed</u>
TSEP Bridges Project - construction stage	\$ 913,256
Marysville Road Improvement Project - substantial completion stage	232,323
East Helena Sidewalk Project - construction stage	196,584
Forestvale Cemetary Road Improvement Project - construction stage	63,648
Sierra Park Improvement Project - construction stage	55,829
Road Striping and Crack Seal Projects	54,096
Lincoln Community Hall - construction stage	39,953
Total	<u>\$ 1,555,689</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.

**NOTE 17 – COMMITMENTS AND CONTINGENCIES (continued)**

**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
BDV-08-178	\$ 564,000	possible	Jury finds against County
various	\$ 500,000	possible	In litigation
BDV-06-781	\$ 100,000	possible	In negotiations
CDV-08-581	\$ 100,000	remote	In litigation
CDV-10-763	\$ 60,000	remote	In litigation

Adverse decisions are possible or remote in all the cases above. At this time, the County has not accrued a contingent liability for any of the above cases.

**NOTE 18 – SUBSEQUENT EVENTS**

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

On July 15, 2010, the County entered into a contract totaling \$297,000 to cover the construction associated with the Courthouse Renovation Project.

On July 29, 2010, the County entered into a contract totaling \$99,779 to cover the construction associated with the Weed Office Building.

On August 17, 2010, the County entered into a contract of \$246,506, 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. 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 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.

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**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, 2010	\$ -	\$ 868,569	\$ 868,569	0.00%	\$ 24,358,671	3.57%
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.

Safe Schools Healthy Students - Used for tracking the cost of services associated with the Save School, Healthy Student initiative.

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.

**LEWIS AND CLARK COUNTY, MONTANA**

**SPECIAL REVENUE FUNDS**

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.

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.

**LEWIS AND CLARK COUNTY, MONTANA**

**SPECIAL REVENUE FUNDS**

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.

Intensive Case Management. - Used to account for the receipt of federal funding and related expenditures for the purpose of providing intensive case management for high-risk pregnant women.

**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.

## LEWIS AND CLARK COUNTY, MONTANA

### SPECIAL REVENUE FUNDS

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.

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.

**LEWIS AND CLARK COUNTY, MONTANA**

**SPECIAL REVENUE FUNDS**

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.

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.

**LEWIS AND CLARK COUNTY, MONTANA**

**SPECIAL REVENUE FUNDS**

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

Homeland Security Grant - Used to account for the receipt of federal funding and related expenditures for the purpose of homeland security.

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

**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

**Other Special Revenue Funds**

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

**LEWIS AND CLARK COUNTY, MONTANA**

**SPECIAL REVENUE FUNDS**

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

**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:



## LEWIS AND CLARK COUNTY, MONTANA

### DEBT SERVICE FUNDS

#### 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
	Montana Law Enf SRF

### 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.

Open Space Projects - Used to account for the receipt of funds and the related project expenditures for open space purchases.

### 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, 2010

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,828,018	\$ 155,383	\$ -	\$ -	\$ 4,983,401
Investments	1,037,216	33,382	-	-	1,070,598
Receivables:					
Taxes/assessments	609,559	18,010	-	-	627,569
Accounts/contracts	75,046	-	21,917	-	96,963
Due from other governments	385,016	-	192,423	-	577,439
Inventories	158,200	-	-	-	158,200
Restricted assets:					
Cash and cash equivalents	9,849	-	-	11,262	21,111
Investments	217,220	-	-	192,934	410,154
Advances to other funds	-	91,013	-	-	91,013
<b>Total assets</b>	<b>\$ 7,320,124</b>	<b>\$ 297,788</b>	<b>\$ 214,340</b>	<b>\$ 204,196</b>	<b>\$ 8,036,448</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 375,515	\$ -	\$ 31,179	\$ -	\$ 406,694
Due to other funds	154,215	9,167	183,161	-	346,543
Deferred revenues	534,513	13,133	-	-	547,646
Advances from other funds	20,947	-	-	-	20,947
<b>Total liabilities</b>	<b>1,085,190</b>	<b>22,300</b>	<b>214,340</b>	<b>-</b>	<b>1,321,830</b>
Fund balance:					
Reserved for:					
Debt service	-	184,475	-	-	184,475
Inventories	158,200	-	-	-	158,200
Advance to other funds	-	91,013	-	-	91,013
Encumbrances	226,181	-	19,497	-	245,678
Endowment fund	231,982	-	-	-	231,982
Perpetual care	-	-	-	204,196	204,196
Unreserved	5,618,571	-	(19,497)	-	5,599,074
<b>Total fund balance</b>	<b>6,234,934</b>	<b>275,488</b>	<b>-</b>	<b>204,196</b>	<b>6,714,618</b>
<b>Total liabilities and fund balance</b>	<b>\$ 7,320,124</b>	<b>\$ 297,788</b>	<b>\$ 214,340</b>	<b>\$ 204,196</b>	<b>\$ 8,036,448</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
<b>ASSETS</b>					
Cash and cash equivalents	\$ 80,593	\$ 6,090	\$ 76,694	\$ 59,147	\$ 66,160
Investments	17,313	1,308	16,477	12,708	14,213
Receivables:					
Taxes/assessments	-	361	14,584	31,120	10,576
Accounts/contracts	-	-	-	9,837	-
Due from other governments	182,250	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 280,156</b>	<b>\$ 7,759</b>	<b>\$ 107,755</b>	<b>\$ 112,812</b>	<b>\$ 90,949</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 61,216	\$ -	\$ -	\$ 6,269	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	361	10,986	22,306	7,687
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>61,216</b>	<b>361</b>	<b>10,986</b>	<b>28,575</b>	<b>7,687</b>
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	2,401	4,147	79,220	-	-
Endowment fund	-	-	-	-	-
Unreserved	216,539	3,251	17,549	84,237	83,262
<b>Total fund balance</b>	<b>218,940</b>	<b>7,398</b>	<b>96,769</b>	<b>84,237</b>	<b>83,262</b>
<b>Total liabilities and fund balance</b>	<b>\$ 280,156</b>	<b>\$ 7,759</b>	<b>\$ 107,755</b>	<b>\$ 112,812</b>	<b>\$ 90,949</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	ROAD	PREDATORY ANIMAL CONTROL	DISTRICT COURT	PARKS	EMPLOYER HEALTH INSURANCE
<b>ASSETS</b>					
Cash and cash equivalents	\$ 846,217	\$ 1,561	\$ 307,535	\$ 25,153	\$ -
Investments	181,796	336	66,069	5,404	-
Receivables:					
Taxes/assessments	138,646	301	51,489	1,592	113,675
Accounts/contracts	40,770	-	1,560	-	-
Due from other governments	3,990	-	1,908	-	-
Inventories	122,376	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,333,795</b>	<b>\$ 2,198</b>	<b>\$ 428,561</b>	<b>\$ 32,149</b>	<b>\$ 113,675</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 41,590	\$ -	\$ 32,492	\$ -	\$ -
Due to other funds	-	-	-	-	78,835
Deferred revenues	209,955	301	30,518	1,592	84,791
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>251,545</b>	<b>301</b>	<b>63,010</b>	<b>1,592</b>	<b>163,626</b>
Fund balance:					
Reserved for:					
Inventories	122,376	-	-	-	-
Encumbrances	-	-	14,291	-	-
Endowment fund	-	-	-	-	-
Unreserved	959,874	1,897	351,260	30,557	(49,951)
<b>Total fund balance</b>	<b>1,082,250</b>	<b>1,897</b>	<b>365,551</b>	<b>30,557</b>	<b>(49,951)</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,333,795</b>	<b>\$ 2,198</b>	<b>\$ 428,561</b>	<b>\$ 32,149</b>	<b>\$ 113,675</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER	COUNTY HEALTH	SENIOR CITIZENS
<b>ASSETS</b>					
Cash and cash equivalents	\$ 98,643	\$ 291,856	\$ 3,202	\$ 416,488	\$ 22,776
Investments	21,191	62,700	688	89,474	4,893
Receivables:					
Taxes/assessments	42,040	12,470	6	115,316	16,279
Accounts/contracts	5,026	-	-	3,588	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	35,824	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 166,900</b>	<b>\$ 367,026</b>	<b>\$ 3,896</b>	<b>\$ 660,690</b>	<b>\$ 43,948</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 11,965	\$ 29,075	\$ -	\$ 42,166	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	30,971	492	6	83,833	11,836
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>42,936</b>	<b>29,567</b>	<b>6</b>	<b>125,999</b>	<b>11,836</b>
Fund balance:					
Reserved for:					
Inventories	-	-	-	35,824	-
Encumbrances	-	15,534	-	-	-
Endowment fund	-	-	-	-	-
Unreserved	123,964	321,925	3,890	498,867	32,112
<b>Total fund balance</b>	<b>123,964</b>	<b>337,459</b>	<b>3,890</b>	<b>534,691</b>	<b>32,112</b>
<b>Total liabilities and fund balance</b>	<b>\$ 166,900</b>	<b>\$ 367,026</b>	<b>\$ 3,896</b>	<b>\$ 660,690</b>	<b>\$ 43,948</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS	RECORDS PRESERVATION	PARKS DEVELOPMENT
<b>ASSETS</b>					
Cash and cash equivalents	\$ 74,238	\$ 80,543	\$ 23,915	\$ 43,424	\$ 274,936
Investments	15,950	17,303	5,138	9,328	59,064
Receivables:					
Taxes/assessments	20,413	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	11,278	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 110,601</b>	<b>\$ 109,124</b>	<b>\$ 29,053</b>	<b>\$ 52,752</b>	<b>\$ 334,000</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 8,462	\$ 6,965	\$ 3,086	\$ -	\$ 18,283
Due to other funds	-	-	-	-	-
Deferred revenues	14,848	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>23,310</b>	<b>6,965</b>	<b>3,086</b>	<b>-</b>	<b>18,283</b>
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	2,050	4,183	-	-	18,468
Endowment fund	-	-	-	-	-
Unreserved	85,241	97,976	25,967	52,752	297,249
<b>Total fund balance</b>	<b>87,291</b>	<b>102,159</b>	<b>25,967</b>	<b>52,752</b>	<b>315,717</b>
<b>Total liabilities and fund balance</b>	<b>\$ 110,601</b>	<b>\$ 109,124</b>	<b>\$ 29,053</b>	<b>\$ 52,752</b>	<b>\$ 334,000</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE
<b>ASSETS</b>					
Cash and cash equivalents	\$ 9,469	\$ 10,806	\$ 26,930	\$ 24,383	\$ 99,130
Investments	2,034	2,322	5,787	5,239	21,296
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	1,145	-	-	13,120
Due from other governments	-	-	8,200	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 11,503</b>	<b>\$ 14,273</b>	<b>\$ 40,917</b>	<b>\$ 29,622</b>	<b>\$ 133,546</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	-	-
Endowment fund	-	-	-	-	-
Unreserved	11,503	14,273	40,917	29,622	133,546
<b>Total fund balance</b>	<b>11,503</b>	<b>14,273</b>	<b>40,917</b>	<b>29,622</b>	<b>133,546</b>
<b>Total liabilities and fund balance</b>	<b>\$ 11,503</b>	<b>\$ 14,273</b>	<b>\$ 40,917</b>	<b>\$ 29,622</b>	<b>\$ 133,546</b>



LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	MRDTF FEDERAL SHARING	HARD ROCK MINE RESERVE	METAL MINES TAX RESERVE	COONEY MEMORIAL	COONEY ACTIVITY
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,116	\$ 7,356	\$ 3,500	\$ 3,783	\$ 263
Investments	453	1,580	752	811	56
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,569</b>	<b>\$ 8,936</b>	<b>\$ 4,252</b>	<b>\$ 4,594</b>	<b>\$ 319</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	-	-
Endowment fund	-	-	-	4,594	319
Unreserved	2,569	8,936	4,252	-	-
<b>Total fund balance</b>	<b>2,569</b>	<b>8,936</b>	<b>4,252</b>	<b>4,594</b>	<b>319</b>
<b>Total liabilities and fund balance</b>	<b>\$ 2,569</b>	<b>\$ 8,936</b>	<b>\$ 4,252</b>	<b>\$ 4,594</b>	<b>\$ 319</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	COMMUNITY DECAY	ALCOHOLISM	GAS TAX	HIDTA	FOREST RESERVE TITLE III
<b>ASSETS</b>					
Cash and cash equivalents	\$ 14,167	\$ 1	\$ 336,518	\$ -	\$ -
Investments	3,044	-	72,296	-	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	18,686	-	31,422	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 17,211</b>	<b>\$ 18,687</b>	<b>\$ 408,814</b>	<b>\$ 31,422</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ 18,686	\$ 9,315	\$ 1,522	\$ -
Due to other funds	-	-	-	18,229	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>18,686</b>	<b>9,315</b>	<b>19,751</b>	<b>-</b>
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	597	-
Endowment fund	-	-	-	-	-
Unreserved	17,211	1	399,499	11,074	-
<b>Total fund balance</b>	<b>17,211</b>	<b>1</b>	<b>399,499</b>	<b>11,671</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 17,211</b>	<b>\$ 18,687</b>	<b>\$ 408,814</b>	<b>\$ 31,422</b>	<b>\$ -</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	JUSTICE ASSISTANCE GRANT	CITIZEN CORP/ CERT PROGRAM	NATIONAL FIRE PLAN	CDBG ECONOMIC DEVELOPMENT	NOXIOUS WEED GRANT
<b>ASSETS</b>					
Cash and cash equivalents	\$ 252	\$ 412	\$ -	\$ -	\$ 17,017
Investments	55	88	-	-	3,656
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	50,490	19,421	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total assets</b>	<b>\$ 307</b>	<b>\$ 500</b>	<b>\$ 50,490</b>	<b>\$ 19,421</b>	<b>\$ 20,673</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 25,177	\$ 11,546	\$ -
Due to other funds	-	-	25,313	7,875	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>50,490</b>	<b>19,421</b>	<b>-</b>
Fund balance:					
Reserved for:					
Inventories	-	-	-	-	-
Encumbrances	-	-	-	78,125	-
Endowment fund	-	-	-	-	-
Unreserved	307	500	-	(78,125)	20,673
<b>Total fund balance</b>	<b>307</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>20,673</b>
<b>Total liabilities and fund balance</b>	<b>\$ 307</b>	<b>\$ 500</b>	<b>\$ 50,490</b>	<b>\$ 19,421</b>	<b>\$ 20,673</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 June 30, 2010  
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	Homeland Security Grant	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT FUND
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 1,472,744	\$ -
Investments	-	-	316,394	-
Receivables:				
Taxes/assessments	-	-	40,691	-
Accounts/contracts	-	-	-	-
Due from other governments	5,174	52,197	-	-
Inventories	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	9,849
Investments	-	-	-	217,220
<b>Total assets</b>	<b>\$ 5,174</b>	<b>\$ 52,197</b>	<b>\$ 1,829,829</b>	<b>\$ 227,069</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ 33,408	\$ 14,292	\$ -
Due to other funds	5,174	18,789	-	-
Deferred revenues	-	-	24,030	-
Advances from other funds	-	-	20,947	-
<b>Total liabilities</b>	<b>5,174</b>	<b>52,197</b>	<b>59,269</b>	<b>-</b>
Fund balance:				
Reserved for:				
Inventories	-	-	-	-
Encumbrances	-	-	7,165	-
Endowment fund	-	-	-	227,069
Unreserved	-	-	1,763,395	-
<b>Total fund balance</b>	<b>-</b>	<b>-</b>	<b>1,770,560</b>	<b>227,069</b>
<b>Total liabilities and fund balance</b>	<b>\$ 5,174</b>	<b>\$ 52,197</b>	<b>\$ 1,829,829</b>	<b>\$ 227,069</b>

**LEWIS AND CLARK COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
June 30, 2010**

	<b>CITY/COUNTY BUILDING DEBT</b>	<b>HEALTH FACILITIES DEBT</b>	<b>RSID REVOLVING DEBT</b>	<b>TOTAL DEBT SERVICE</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 155,383	\$ 155,383
Investments	-	-	33,382	33,382
Receivables:				
Taxes/assessments	-	18,010	-	18,010
Advances to other funds	-	-	91,013	91,013
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 18,010</b>	<b>\$ 279,778</b>	<b>\$ 297,788</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to other funds	-	9,167	-	9,167
Deferred revenues	\$ -	\$ 13,133	\$ -	\$ 13,133
<b>Total liabilities</b>	<b>-</b>	<b>22,300</b>	<b>-</b>	<b>22,300</b>
Fund balance:				
Reserved for:				
Debt service	-	(4,290)	188,765	184,475
Advance to other funds	-	-	91,013	91,013
<b>Total fund balance</b>	<b>-</b>	<b>(4,290)</b>	<b>279,778</b>	<b>275,488</b>
<b>Total liabilities and fund balance</b>	<b>\$ -</b>	<b>\$ 18,010</b>	<b>\$ 279,778</b>	<b>\$ 297,788</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECT FUNDS  
 June 30, 2010

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	OPEN SPACE PROJECTS	TOTAL CAPITAL PROJECTS
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables:					
Accounts/contracts	-	-	-	21,917	21,917
Due from other governments	133,319	43,128	15,976	-	192,423
<b>Total assets</b>	<b>\$ 133,319</b>	<b>\$ 43,128</b>	<b>\$ 15,976</b>	<b>\$ 21,917</b>	<b>\$ 214,340</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 31,179	\$ -	\$ -	\$ -	\$ 31,179
Due to other funds	102,140	43,128	15,976	21,917	183,161
<b>Total liabilities</b>	<b>133,319</b>	<b>43,128</b>	<b>15,976</b>	<b>21,917</b>	<b>214,340</b>
Fund balance:					
Fund balance:					
Reserved for:					
Encumbrances	19,497	-	-	-	19,497
Unreserved	(19,497)	-	-	-	(19,497)
<b>Total fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 133,319</b>	<b>\$ 43,128</b>	<b>\$ 15,976</b>	<b>\$ 21,917</b>	<b>\$ 214,340</b>

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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, 2010

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>					
Taxes/assessments	\$ 7,205,352	\$ 151,398	\$ -	\$ -	\$ 7,356,750
Intergovernmental	3,929,363	28,460	596,563	-	4,554,386
Charges for services	1,083,970	-	-	1,037	1,085,007
Fines and forfeitures	215,545	-	-	-	215,545
Miscellaneous	347,839	117,345	28,417	-	493,601
Interest earnings	38,172	6,291	-	5,917	50,380
<b>Total revenues</b>	<b>12,820,241</b>	<b>303,494</b>	<b>624,980</b>	<b>6,954</b>	<b>13,755,669</b>
<b>EXPENDITURES</b>					
Current:					
General government	2,409,145	-	-	-	2,409,145
Public safety	865,647	-	-	-	865,647
Public works	2,965,359	505,000	-	-	3,470,359
Public health	3,864,069	-	-	6,674	3,870,743
Social and economic	635,986	-	-	-	635,986
Culture and recreation	93,712	-	-	-	93,712
Debt service	53,119	227,442	-	-	280,561
Capital outlay	58,643	-	1,080,938	-	1,139,581
<b>Total expenditures</b>	<b>10,945,680</b>	<b>732,442</b>	<b>1,080,938</b>	<b>6,674</b>	<b>12,765,734</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>1,874,561</b>	<b>(428,948)</b>	<b>(455,958)</b>	<b>280</b>	<b>989,935</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	851,345	-	-	-	851,345
Transfers out	(2,481,493)	(98,633)	(2,351)	-	(2,582,477)
Loans	-	511,200	458,309	-	969,509
Proceeds from sale of capital assets	22,300	-	-	-	22,300
<b>Total other financing sources and uses</b>	<b>(1,607,848)</b>	<b>412,567</b>	<b>455,958</b>	<b>-</b>	<b>(739,323)</b>
<b>Net change in fund balances</b>	<b>266,713</b>	<b>(16,381)</b>	<b>-</b>	<b>280</b>	<b>250,612</b>
Fund balance, July 1	5,968,221	291,869	-	203,916	6,464,006
Fund balance, June 30	<b>\$ 6,234,934</b>	<b>\$ 275,488</b>	<b>-</b>	<b>\$ 204,196</b>	<b>\$ 6,714,618</b>



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, 2010  
 (Page 1 of 9)

	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
<b>REVENUES</b>					
Taxes/assessments	\$ -	\$ 10,966	\$ 176,737	\$ 245,543	\$ 75,635
Intergovernmental	1,690,382	210	2,170	1,500	4,688
Charges for services	380,590	-	-	19,010	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	149,477	-	-	2,382	-
Interest earnings	-	-	-	10	-
<b>Total revenues</b>	<b>2,220,449</b>	<b>11,176</b>	<b>178,907</b>	<b>268,445</b>	<b>80,323</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	60,652
Public works	-	-	-	-	-
Public health	2,117,912	7,370	160,841	273,875	-
Social and economic	343,268	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>2,461,180</b>	<b>7,370</b>	<b>160,841</b>	<b>273,875</b>	<b>60,652</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(240,731)</b>	<b>3,806</b>	<b>18,066</b>	<b>(5,430)</b>	<b>19,671</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	272,996	-	-	8,576	-
Transfers out	(47,877)	-	-	(5,102)	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>225,119</b>	<b>-</b>	<b>-</b>	<b>3,474</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(15,612)</b>	<b>3,806</b>	<b>18,066</b>	<b>(1,956)</b>	<b>19,671</b>
Fund balance, July 1	234,552	3,592	78,703	86,193	63,591
Fund balance, June 30	<b>\$ 218,940</b>	<b>\$ 7,398</b>	<b>\$ 96,769</b>	<b>\$ 84,237</b>	<b>\$ 83,262</b>

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, 2010  
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	ROAD	PREDATORY ANIMAL CONTROL	DISTRICT COURT	PARKS	EMPLOYER HEALTH INSURANCE
<b>REVENUES</b>					
Taxes/assessments	\$ 2,029,559	\$ 2,239	\$ 969,393	\$ 11,081	\$ 697,282
Intergovernmental	1,000,225	-	60,132	639	-
Charges for services	43,915	-	35,862	-	-
Fines and forfeitures	-	-	54,640	-	-
Miscellaneous	55,276	-	6,447	-	-
Interest earnings	7,751	-	1	-	3
<b>Total revenues</b>	<b>3,136,726</b>	<b>2,239</b>	<b>1,126,475</b>	<b>11,720</b>	<b>697,285</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	953,212	-	82,151
Public safety	-	-	209,531	-	-
Public works	2,096,805	-	-	-	-
Public health	-	2,098	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	32,089	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>2,096,805</b>	<b>2,098</b>	<b>1,162,743</b>	<b>32,089</b>	<b>82,151</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>1,039,921</b>	<b>141</b>	<b>(36,268)</b>	<b>(20,369)</b>	<b>615,134</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	146,401	-	31,465	18,500	-
Transfers out	(1,355,057)	-	(5,800)	(3,000)	(612,171)
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>(1,208,656)</b>	<b>-</b>	<b>25,665</b>	<b>15,500</b>	<b>(612,171)</b>
<b>Net change in fund balances</b>	<b>(168,735)</b>	<b>141</b>	<b>(10,603)</b>	<b>(4,869)</b>	<b>2,963</b>
Fund balance, July 1	1,250,985	1,756	376,154	35,426	(52,914)
Fund balance, June 30	<b>\$ 1,082,250</b>	<b>\$ 1,897</b>	<b>\$ 365,551</b>	<b>\$ 30,557</b>	<b>\$ (49,951)</b>

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, 2010  
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	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER	COUNTY HEALTH	SENIOR CITIZENS
<b>REVENUES</b>					
Taxes/assessments	\$ 257,011	\$ 880,816	\$ 1	\$ 824,790	\$ 116,405
Intergovernmental	13,434	52,077	-	51,631	7,315
Charges for services	28,606	17,518	-	407,998	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	2,497	-	37,333	-
Interest earnings	11,468	-	-	3	-
<b>Total revenues</b>	<b>310,519</b>	<b>952,908</b>	<b>1</b>	<b>1,321,755</b>	<b>123,720</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	1,032,272	-	-	-
Public safety	-	-	-	-	-
Public works	226,992	-	-	-	-
Public health	-	-	-	1,135,098	-
Social and economic	-	-	-	-	127,080
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>226,992</b>	<b>1,032,272</b>	<b>-</b>	<b>1,135,098</b>	<b>127,080</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>83,527</b>	<b>(79,364)</b>	<b>1</b>	<b>186,657</b>	<b>(3,360)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	7,603	172,762	-	78,020	-
Transfers out	(105,000)	(19,079)	-	(219,001)	(5,000)
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>(97,397)</b>	<b>153,683</b>	<b>-</b>	<b>(140,981)</b>	<b>(5,000)</b>
<b>Net change in fund balances</b>	<b>(13,870)</b>	<b>74,319</b>	<b>1</b>	<b>45,676</b>	<b>(8,360)</b>
Fund balance, July 1	137,834	263,140	3,889	489,015	40,472
Fund balance, June 30	<b>\$ 123,964</b>	<b>\$ 337,459</b>	<b>\$ 3,890</b>	<b>\$ 534,691</b>	<b>\$ 32,112</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
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	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS	RECORDS PRESERVATION	PARKS DEVELOPMENT
<b>REVENUES</b>					
Taxes/assessments	\$ 145,811	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,165	11,278	-	-	-
Charges for services	1,436	1,200	10,825	115,951	-
Fines and forfeitures	-	-	112	-	-
Miscellaneous	3,804	28,234	47,411	-	-
Interest earnings	1	-	-	-	-
<b>Total revenues</b>	<b>160,217</b>	<b>40,712</b>	<b>58,348</b>	<b>115,951</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	79,289	-
Public safety	-	205,124	89,315	-	-
Public works	-	-	-	-	-
Public health	-	-	-	-	-
Social and economic	137,077	-	-	-	-
Culture and recreation	-	-	-	-	51,601
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	14,727
<b>Total expenditures</b>	<b>137,077</b>	<b>205,124</b>	<b>89,315</b>	<b>79,289</b>	<b>66,328</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>23,140</b>	<b>(164,412)</b>	<b>(30,967)</b>	<b>36,662</b>	<b>(66,328)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	2,691	69,954	10,000	2,640	-
Transfers out	(21,480)	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	22,300
<b>Total other financing sources and uses</b>	<b>(18,789)</b>	<b>69,954</b>	<b>10,000</b>	<b>2,640</b>	<b>22,300</b>
<b>Net change in fund balances</b>	<b>4,351</b>	<b>(94,458)</b>	<b>(20,967)</b>	<b>39,302</b>	<b>(44,028)</b>
Fund balance, July 1	82,940	196,617	46,934	13,450	359,745
Fund balance, June 30	<b>\$ 87,291</b>	<b>\$ 102,159</b>	<b>\$ 25,967</b>	<b>\$ 52,752</b>	<b>\$ 315,717</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
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	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE
<b>REVENUES</b>					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	89,772	-	-
Charges for services	-	15,589	-	-	-
Fines and forfeitures	-	-	-	7,180	153,613
Miscellaneous	10,246	-	890	-	-
Interest earnings	-	-	-	-	-
<b>Total revenues</b>	<b>10,246</b>	<b>15,589</b>	<b>90,662</b>	<b>7,180</b>	<b>153,613</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	3,270	7,183	61,463
Public safety	-	27,313	-	-	-
Public works	-	-	-	-	-
Public health	-	-	64,835	-	-
Social and economic	-	-	-	-	-
Culture and recreation	10,022	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>10,022</b>	<b>27,313</b>	<b>68,105</b>	<b>7,183</b>	<b>61,463</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>224</b>	<b>(11,724)</b>	<b>22,557</b>	<b>(3)</b>	<b>92,150</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	1,320	6,000	-	-
Transfers out	-	-	(6,779)	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>1,320</b>	<b>(779)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>224</b>	<b>(10,404)</b>	<b>21,778</b>	<b>(3)</b>	<b>92,150</b>
Fund balance, July 1	11,279	24,677	19,139	29,625	41,396
Fund balance, June 30	<b>\$ 11,503</b>	<b>\$ 14,273</b>	<b>\$ 40,917</b>	<b>\$ 29,622</b>	<b>\$ 133,546</b>

**LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
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	<b>MRDTF FEDERAL SHARING</b>	<b>HARD ROCK MINE RESERVE</b>	<b>METAL MINES TAX RESERVE</b>	<b>COONEY MEMORIAL</b>	<b>COONEY ACTIVITY</b>
<b>REVENUES</b>					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	(100)	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	215	394
Interest earnings	151	75	36	41	3
<b>Total revenues</b>	<b>51</b>	<b>75</b>	<b>36</b>	<b>256</b>	<b>397</b>
<b>EXPENDITURES</b>					
Current:					
General government	31,884	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health	-	-	-	951	608
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>31,884</b>	<b>-</b>	<b>-</b>	<b>951</b>	<b>608</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(31,833)</b>	<b>75</b>	<b>36</b>	<b>(695)</b>	<b>(211)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(31,833)</b>	<b>75</b>	<b>36</b>	<b>(695)</b>	<b>(211)</b>
Fund balance, July 1	34,402	8,861	4,216	5,289	530
Fund balance, June 30	<b>\$ 2,569</b>	<b>\$ 8,936</b>	<b>\$ 4,252</b>	<b>\$ 4,594</b>	<b>\$ 319</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
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	COMMUNITY DECAY	ALCOHOLISM	GAS TAX	HIDTA	FOREST RESERVE TITLE III
<b>REVENUES</b>					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	56,058	262,088	140,862	-
Charges for services	-	-	5,470	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	60	-	-
Interest earnings	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>56,058</b>	<b>267,618</b>	<b>140,862</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	137,493	-
Public safety	-	-	-	-	-
Public works	-	-	214,233	-	-
Public health	112	56,058	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>112</b>	<b>56,058</b>	<b>214,233</b>	<b>137,493</b>	<b>-</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(112)</b>	<b>-</b>	<b>53,385</b>	<b>3,369</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	9,546	-	-	2,640	-
Transfers out	-	-	(48,201)	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>9,546</b>	<b>-</b>	<b>(48,201)</b>	<b>2,640</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>9,434</b>	<b>-</b>	<b>5,184</b>	<b>6,009</b>	<b>-</b>
Fund balance, July 1	7,777	1	394,315	5,662	-
Fund balance, June 30	<b>\$ 17,211</b>	<b>\$ 1</b>	<b>\$ 399,499</b>	<b>\$ 11,671</b>	<b>\$ -</b>

**LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
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	<b>JUSTICE ASSISTANCE GRANT</b>	<b>CITIZEN CORP/ CERT PROGRAM</b>	<b>NATIONAL FIRE PLAN</b>	<b>CDBG ECONOMIC DEVELOPMENT</b>	<b>NOXIOUS WEED GRANT</b>
<b>REVENUES</b>					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	43,916	-	121,770	28,561	65,780
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest earnings	-	-	-	-	-
<b>Total revenues</b>	<b>43,916</b>	<b>-</b>	<b>121,770</b>	<b>28,561</b>	<b>65,780</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	123,299	-	-
Public works	-	-	-	-	53,220
Public health	-	-	-	-	-
Social and economic	-	-	-	28,561	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	43,916	-	-	-	-
<b>Total expenditures</b>	<b>43,916</b>	<b>-</b>	<b>123,299</b>	<b>28,561</b>	<b>53,220</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(1,529)</b>	<b>-</b>	<b>12,560</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	1,529	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>1,529</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,560</b>
Fund balance, July 1	307	500	-	-	8,113
Fund balance, June 30	<b>\$ 307</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,673</b>



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, 2010  
 (Page 9 of 9)

	Homeland Security Grant	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT
<b>REVENUES</b>				
Taxes/assessments	\$ -	\$ -	\$ 762,083	\$ -
Intergovernmental	14,611	200,552	647	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	3,173	-
Interest earnings	-	-	12,022	6,607
<b>Total revenues</b>	<b>14,611</b>	<b>200,552</b>	<b>777,925</b>	<b>6,607</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	20,928	-	-
Public safety	11,703	138,710	-	-
Public works	-	-	374,109	-
Public health	-	36,938	-	7,373
Social and economic	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	53,119	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>11,703</b>	<b>196,576</b>	<b>427,228</b>	<b>7,373</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>2,908</b>	<b>3,976</b>	<b>350,697</b>	<b>(766)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	1,062	7,640	-
Transfers out	(2,908)	(5,038)	(20,000)	-
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources and uses</b>	<b>(2,908)</b>	<b>(3,976)</b>	<b>(12,360)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>338,337</b>	<b>(766)</b>
Fund balance, July 1	-	-	1,432,223	227,835
Fund balance, June 30	\$ -	\$ -	\$ 1,770,560	\$ 227,069

**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, 2010**

	<b>CITY/COUNTY BUILDING DEBT</b>	<b>HEALTH FACILITIES DEBT</b>	<b>RSID REVOLVING DEBT</b>	<b>TOTAL DEBT SERVICE</b>
<b>REVENUES</b>				
Taxes/assessments	\$ -	\$ 151,398	\$ -	\$ 151,398
Intergovernmental	-	28,460	-	28,460
Miscellaneous	117,345	-	-	117,345
Interest earnings	-	302	5,989	6,291
<b>Total revenues</b>	<b>117,345</b>	<b>180,160</b>	<b>5,989</b>	<b>303,494</b>
<b>EXPENDITURES</b>				
Current:				
General government				
Public works	505,000	-	-	505,000
Debt service	117,345	110,097	-	227,442
<b>Total expenditures</b>	<b>622,345</b>	<b>110,097</b>	<b>-</b>	<b>732,442</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(505,000)</b>	<b>70,063</b>	<b>5,989</b>	<b>(428,948)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(98,633)	-	(98,633)
Loans	505,000	-	6,200	511,200
<b>Total other financing sources and uses</b>	<b>505,000</b>	<b>(98,633)</b>	<b>6,200</b>	<b>412,567</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>(28,570)</b>	<b>12,189</b>	<b>(16,381)</b>
Fund balance, July 1	-	24,280	267,589	291,869
Fund balance, June 30	<b>\$ -</b>	<b>\$ (4,290)</b>	<b>\$ 279,778</b>	<b>\$ 275,488</b>

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, 2010

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	OPEN SPACE PROJECTS	TOTAL CAPITAL PROJECTS
<b>REVENUES</b>					
Intergovernmental	\$ 171,964	\$ 408,623	\$ 15,976	\$ -	\$ 596,563
Miscellaneous	-	-	-	28,417	28,417
<b>Total revenues</b>	<b>171,964</b>	<b>408,623</b>	<b>15,976</b>	<b>28,417</b>	<b>624,980</b>
<b>EXPENDITURES</b>					
Capital outlay					
General government	-	-	15,976	26,066	42,042
Public works	171,964	866,932	-	-	1,038,896
<b>Total expenditures</b>	<b>171,964</b>	<b>866,932</b>	<b>15,976</b>	<b>26,066</b>	<b>1,080,938</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>(458,309)</b>	<b>-</b>	<b>2,351</b>	<b>(455,958)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	(2,351)	(2,351)
Loans	-	458,309	-	-	458,309
<b>Total other financing sources and uses</b>	<b>-</b>	<b>458,309</b>	<b>-</b>	<b>(2,351)</b>	<b>455,958</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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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, 2010  
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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 10,820	\$ 10,966	\$ 146
Intergovernmental	1,841,852	1,717,428	(124,424)	200	210	10
Charges for services	509,428	453,433	(55,995)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	217,450	149,477	(67,973)	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>2,568,730</b>	<b>2,320,338</b>	<b>(248,392)</b>	<b>11,020</b>	<b>11,176</b>	<b>156</b>
<b>EXPENDITURES</b>						
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	1,717,260	1,498,983	218,277	-	-	-
Operations and maintenance	585,631	561,206	24,425	7,385	7,370	15
Social and economic						
Personal services	316,264	286,447	29,817	-	-	-
Operations and maintenance	107,913	103,074	4,839	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,727,068</b>	<b>2,449,710</b>	<b>277,358</b>	<b>7,385</b>	<b>7,370</b>	<b>15</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(158,338)</b>	<b>(129,372)</b>	<b>28,966</b>	<b>3,635</b>	<b>3,806</b>	<b>171</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	273,667	272,996	(671)	-	-	-
Transfers out	(21,749)	(47,877)	(26,128)	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>251,918</b>	<b>225,119</b>	<b>(26,799)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 93,580</b>	<b>95,747</b>	<b>\$ 2,167</b>	<b>\$ 3,635</b>	<b>3,806</b>	<b>\$ 171</b>
Fund balance (deficit), July 1		2,376			3,592	
Fund balance (deficit), June 30		<b>\$ 98,123</b>			<b>\$ 7,398</b>	

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, 2010  
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	MOSQUITO CONTROL			WATER QUALITY		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ 141,082	\$ 175,685	\$ 34,603	\$ 250,459	\$ 242,779	\$ (7,680)
Intergovernmental	2,148	2,170	22	239	1,500	1,261
Charges for services	-	-	-	2,685	9,173	6,488
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	2,000	2,382	382
Investment earnings	-	-	-	-	10	10
<b>Total revenues</b>	<b>143,230</b>	<b>177,855</b>	<b>34,625</b>	<b>255,383</b>	<b>255,844</b>	<b>461</b>
<b>EXPENDITURES</b>						
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	-	-	-	207,706	207,596	110
Operations and maintenance	164,170	160,841	3,329	66,416	64,906	1,510
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>164,170</b>	<b>160,841</b>	<b>3,329</b>	<b>274,122</b>	<b>272,502</b>	<b>1,620</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(20,940)</b>	<b>17,014</b>	<b>37,954</b>	<b>(18,739)</b>	<b>(16,658)</b>	<b>2,081</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	9,035	8,576	(459)
Transfers out	-	-	-	(3,483)	(5,102)	(1,619)
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,552</b>	<b>3,474</b>	<b>(2,078)</b>
<b>Net change in fund balances</b>	<b>\$ (20,940)</b>	<b>17,014</b>	<b>\$ 37,954</b>	<b>\$ (13,187)</b>	<b>(13,184)</b>	<b>\$ 3</b>
Fund balance (deficit), July 1		76,157			85,039	
Fund balance (deficit), June 30		<u>\$ 93,171</u>			<u>\$ 71,855</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, 2010  
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	MENTAL HEALTH			ROADS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ 77,104	\$ 74,736	\$ (2,368)	\$ 2,026,423	\$ 2,014,069	\$ (12,354)
Intergovernmental	4,641	4,688	47	1,034,261	997,359	(36,902)
Charges for services	-	-	-	11,750	43,915	32,165
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	4,500	17,656	13,156
Investment earnings	-	-	-	19,989	7,751	(12,238)
<b>Total revenues</b>	<b>81,745</b>	<b>79,424</b>	<b>(2,321)</b>	<b>3,096,923</b>	<b>3,080,750</b>	<b>(16,173)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	66,350	60,652	5,698	-	-	-
Public works						
Personal services	-	-	-	1,035,585	1,003,069	32,516
Operations and maintenance	-	-	-	1,069,775	984,803	84,972
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	-	-	-	203,448	-	203,448
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>66,350</b>	<b>60,652</b>	<b>5,698</b>	<b>2,308,808</b>	<b>1,987,872</b>	<b>320,936</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>15,395</b>	<b>18,772</b>	<b>3,377</b>	<b>788,115</b>	<b>1,092,878</b>	<b>304,763</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	150,219	146,401	(3,818)
Transfers out	-	-	-	(1,354,585)	(1,355,057)	(472)
Proceed from sale of capital assets	-	-	-	67,000	-	(67,000)
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,137,366)</b>	<b>(1,208,656)</b>	<b>(71,290)</b>
<b>Net change in fund balances</b>	<b>\$ 15,395</b>	<b>18,772</b>	<b>\$ 3,377</b>	<b>\$ (349,251)</b>	<b>(115,778)</b>	<b>\$ 233,473</b>
Fund balance (deficit), July 1		61,601			1,028,791	
Fund balance (deficit), June 30		<b>\$ 80,373</b>			<b>\$ 913,013</b>	

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, 2010  
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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ 1,600	\$ 2,239	\$ 639	\$ 961,960	\$ 952,919	\$ (9,041)
Intergovernmental	-	-	-	28,605	61,940	33,335
Charges for services	-	-	-	36,600	35,862	(738)
Fines and forfeitures	-	-	-	50,627	54,910	4,283
Miscellaneous	-	-	-	17,760	6,447	(11,313)
Investment earnings	-	-	-	-	1	1
<b>Total revenues</b>	<b>1,600</b>	<b>2,239</b>	<b>639</b>	<b>1,095,552</b>	<b>1,112,079</b>	<b>16,527</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	614,089	567,737	46,352
Operations and maintenance	-	-	-	386,303	385,505	798
Public safety						
Personal services	-	-	-	83,923	90,460	(6,537)
Operations and maintenance	-	-	-	104,045	116,170	(12,125)
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	2,098	2,098	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,098</b>	<b>2,098</b>	<b>-</b>	<b>1,188,360</b>	<b>1,159,872</b>	<b>28,488</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(498)</b>	<b>141</b>	<b>639</b>	<b>(92,808)</b>	<b>(47,793)</b>	<b>45,015</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	33,000	31,465	(1,535)
Transfers out	-	-	-	(5,800)	(5,800)	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,200</b>	<b>25,665</b>	<b>(1,535)</b>
<b>Net change in fund balances</b>	<b>\$ (498)</b>	<b>141</b>	<b>\$ 639</b>	<b>\$ (65,608)</b>	<b>(22,128)</b>	<b>\$ 43,480</b>
Fund balance (deficit), July 1		1,756			395,732	
Fund balance (deficit), June 30		<b>\$ 1,897</b>			<b>\$ 373,604</b>	



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, 2010  
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	PARKS			EMPLOYER HEALTH INSURANCE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ 11,436	\$ 11,081	\$ (355)	\$ 721,618	\$ 692,462	\$ (29,156)
Intergovernmental	632	639	7	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	3	3
<b>Total revenues</b>	<b>12,068</b>	<b>11,720</b>	<b>(348)</b>	<b>721,618</b>	<b>692,465</b>	<b>(29,153)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	82,151	(82,151)
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	8,000	2,413	5,587	-	-	-
Operations and maintenance	37,087	29,676	7,411	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>45,087</b>	<b>32,089</b>	<b>12,998</b>	<b>-</b>	<b>82,151</b>	<b>(82,151)</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(33,019)</b>	<b>(20,369)</b>	<b>12,650</b>	<b>721,618</b>	<b>610,314</b>	<b>(111,304)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	18,500	18,500	-	-	-	-
Transfers out	(3,000)	(3,000)	-	(721,618)	(612,171)	109,447
Procceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>15,500</b>	<b>15,500</b>	<b>-</b>	<b>(721,618)</b>	<b>(612,171)</b>	<b>109,447</b>
<b>Net change in fund balances</b>	<b>\$ (17,519)</b>	<b>(4,869)</b>	<b>\$ 12,650</b>	<b>\$ -</b>	<b>(1,857)</b>	<b>\$ (1,857)</b>
Fund balance (deficit), July 1		35,426			(76,978)	
Fund balance (deficit), June 30		<b>\$ 30,557</b>			<b>\$ (78,835)</b>	

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	FORESTVALE CEMETERY			COUNTY PLANNING		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ 239,983	\$ 253,975	\$ 13,992	\$ 834,970	\$ 873,456	\$ 38,486
Intergovernmental	13,299	13,434	135	44,885	52,077	7,192
Charges for services	26,700	28,606	1,906	66,507	17,518	(48,989)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2,497	2,497
Investment earnings	12,000	12,465	465	-	-	-
<b>Total revenues</b>	<b>291,982</b>	<b>308,480</b>	<b>16,498</b>	<b>946,362</b>	<b>945,548</b>	<b>(814)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	910,083	834,480	75,603
Operations and maintenance	-	-	-	245,124	199,193	45,931
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	171,876	165,817	6,059	-	-	-
Operations and maintenance	56,915	56,221	694	-	-	-
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	-	-	-	-	-	-
<b>Total expenditures</b>	<b>228,791</b>	<b>222,038</b>	<b>6,753</b>	<b>1,155,207</b>	<b>1,033,673</b>	<b>121,534</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>63,191</b>	<b>86,442</b>	<b>23,251</b>	<b>(208,845)</b>	<b>(88,125)</b>	<b>120,720</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	7,603	7,603	-	175,382	172,762	(2,620)
Transfers out	(105,000)	(105,000)	-	(25,000)	(19,079)	5,921
Procceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>(97,397)</b>	<b>(97,397)</b>	<b>-</b>	<b>150,382</b>	<b>153,683</b>	<b>3,301</b>
<b>Net change in fund balances</b>	<b>\$ (34,206)</b>	<b>(10,955)</b>	<b>\$ 23,251</b>	<b>\$ (58,463)</b>	<b>65,558</b>	<b>\$ 124,021</b>
Fund balance (deficit), July 1		130,789			288,998	
Fund balance (deficit), June 30		<b>\$ 119,834</b>			<b>\$ 354,556</b>	

LEWIS AND CLARK COUNTY, MONTANA  
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	EMERGENCY DISASTER			COUNTY HEALTH		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ 1	\$ 1	\$ 838,619	\$ 815,073	\$ (23,546)
Intergovernmental	-	-	-	51,111	51,631	520
Charges for services	-	-	-	433,488	404,410	(29,078)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	43,500	37,333	(6,167)
Investment earnings	-	-	-	-	3	3
<b>Total revenues</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1,366,718</b>	<b>1,308,450</b>	<b>(58,268)</b>
<b>EXPENDITURES</b>						
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	-	-	-	891,287	767,651	123,636
Operations and maintenance	-	-	-	377,858	342,826	35,032
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,269,145</b>	<b>1,110,477</b>	<b>158,668</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>97,573</b>	<b>197,973</b>	<b>100,400</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	29,711	78,020	48,309
Transfers out	-	-	-	(218,549)	(219,001)	(452)
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(188,838)</b>	<b>(140,981)</b>	<b>47,857</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>1</b>	<b>\$ 1</b>	<b>\$ (91,265)</b>	<b>56,992</b>	<b>\$ 148,257</b>
Fund balance (deficit), July 1		3,889			448,970	
Fund balance (deficit), June 30		<b>\$ 3,890</b>			<b>\$ 505,962</b>	

LEWIS AND CLARK COUNTY, MONTANA  
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	SENIOR CITIZENS			COUNTY EXTENSION		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ 118,663	\$ 115,037	\$ (3,626)	\$ 148,621	\$ 144,105	\$ (4,516)
Intergovernmental	7,281	7,315	34	9,073	9,165	92
Charges for services	-	-	-	700	1,436	736
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,804	3,804
Investment earnings	-	-	-	-	1	1
<b>Total revenues</b>	<b>125,944</b>	<b>122,352</b>	<b>(3,592)</b>	<b>158,394</b>	<b>158,511</b>	<b>117</b>
<b>EXPENDITURES</b>						
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	-	-	-	86,031	59,187	26,844
Operations and maintenance	127,080	127,080	-	99,386	77,620	21,766
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>127,080</b>	<b>127,080</b>	<b>-</b>	<b>185,417</b>	<b>136,807</b>	<b>48,610</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(1,136)</b>	<b>(4,728)</b>	<b>(3,592)</b>	<b>(27,023)</b>	<b>21,704</b>	<b>48,727</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	2,640	2,691	51
Transfers out	(5,000)	(5,000)	-	(3,480)	(21,480)	(18,000)
Procceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>-</b>	<b>(840)</b>	<b>(18,789)</b>	<b>(17,949)</b>
<b>Net change in fund balances</b>	<b>\$ (6,136)</b>	<b>(9,728)</b>	<b>\$ (3,592)</b>	<b>\$ (27,863)</b>	<b>2,915</b>	<b>\$ 30,778</b>
Fund balance (deficit), July 1		37,397			81,598	
Fund balance (deficit), June 30		<b>\$ 27,669</b>			<b>\$ 84,513</b>	

LEWIS AND CLARK COUNTY, MONTANA  
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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	1,200	1,200	-	5,000	10,825	5,825
Fines and forfeitures	-	-	-	1,000	112	(888)
Miscellaneous	-	28,234	28,234	58,219	47,411	(10,808)
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>1,200</b>	<b>29,434</b>	<b>28,234</b>	<b>64,219</b>	<b>58,348</b>	<b>(5,871)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	91,618	80,369	11,249	-	-	-
Operations and maintenance	110,542	123,340	(12,798)	88,280	88,279	1
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	90,000	-	90,000	-	-	-
<b>Total expenditures</b>	<b>292,160</b>	<b>203,709</b>	<b>88,451</b>	<b>88,280</b>	<b>88,279</b>	<b>1</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(290,960)</b>	<b>(174,275)</b>	<b>116,685</b>	<b>(24,061)</b>	<b>(29,931)</b>	<b>(5,870)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	88,394	69,954	(18,440)	5,000	10,000	5,000
Transfers out	-	-	-	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>88,394</b>	<b>69,954</b>	<b>(18,440)</b>	<b>5,000</b>	<b>10,000</b>	<b>5,000</b>
<b>Net change in fund balances</b>	<b>\$ (202,566)</b>	<b>(104,321)</b>	<b>\$ 98,245</b>	<b>\$ (19,061)</b>	<b>(19,931)</b>	<b>\$ (870)</b>
Fund balance (deficit), July 1		202,167			48,984	
Fund balance (deficit), June 30		<u>\$ 97,846</u>			<u>\$ 29,053</u>	

LEWIS AND CLARK COUNTY, MONTANA  
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	RECORDS PRESERVATION			PARKS DEVELOPMENT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)
Intergovernmental	-	-	-	-	-	-
Charges for services	103,000	115,951	12,951	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>103,000</b>	<b>115,951</b>	<b>12,951</b>	<b>25,000</b>	<b>-</b>	<b>(25,000)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	41,791	40,722	1,069	-	-	-
Operations and maintenance	48,133	44,115	4,018	-	-	-
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	-	-	-	150,000	33,318	116,682
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	14,727	(14,727)
<b>Total expenditures</b>	<b>89,924</b>	<b>84,837</b>	<b>5,087</b>	<b>150,000</b>	<b>48,045</b>	<b>101,955</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>13,076</b>	<b>31,114</b>	<b>18,038</b>	<b>(125,000)</b>	<b>(48,045)</b>	<b>76,955</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	2,640	2,640	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	22,300	22,300
<b>Total other financing sources(uses)</b>	<b>2,640</b>	<b>2,640</b>	<b>-</b>	<b>-</b>	<b>22,300</b>	<b>22,300</b>
<b>Net change in fund balances</b>	<b>\$ 15,716</b>	<b>33,754</b>	<b>\$ 18,038</b>	<b>\$ (125,000)</b>	<b>(25,745)</b>	<b>\$ 99,255</b>
Fund balance (deficit), July 1		18,998			359,745	
Fund balance (deficit), June 30		<u>\$ 52,752</u>			<u>\$ 334,000</u>	

LEWIS AND CLARK COUNTY, MONTANA  
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	LINCOLN PARKS			BEP		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	25,850	24,819	(1,031)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	9,104	10,246	1,142	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>9,104</b>	<b>10,246</b>	<b>1,142</b>	<b>25,850</b>	<b>24,819</b>	<b>(1,031)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	23,749	23,651	98
Operations and maintenance	-	-	-	3,899	3,662	237
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	10,023	10,022	1	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>10,023</b>	<b>10,022</b>	<b>1</b>	<b>27,648</b>	<b>27,313</b>	<b>335</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(919)</b>	<b>224</b>	<b>1,143</b>	<b>(1,798)</b>	<b>(2,494)</b>	<b>(696)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	1,320	1,320	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>1,320</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (919)</b>	<b>224</b>	<b>\$ 1,143</b>	<b>\$ (478)</b>	<b>(1,174)</b>	<b>\$ (696)</b>
Fund balance (deficit), July 1		11,279			14,302	
Fund balance (deficit), June 30		<u>\$ 11,503</u>			<u>\$ 13,128</u>	

LEWIS AND CLARK COUNTY, MONTANA  
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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	99,501	89,372	(10,129)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	11,433	7,180	(4,253)
Miscellaneous	-	890	890	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>99,501</b>	<b>90,262</b>	<b>(9,239)</b>	<b>11,433</b>	<b>7,180</b>	<b>(4,253)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	6,343	2,950	3,393	-	-	-
Operations and maintenance	319	320	(1)	7,183	7,183	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	36,781	34,138	2,643	-	-	-
Operations and maintenance	60,783	33,212	27,571	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>104,226</b>	<b>70,620</b>	<b>33,606</b>	<b>7,183</b>	<b>7,183</b>	<b>-</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(4,725)</b>	<b>19,642</b>	<b>24,367</b>	<b>4,250</b>	<b>(3)</b>	<b>(4,253)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	1,320	6,000	4,680	-	-	-
Transfers out	-	(6,779)	(6,779)	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>1,320</b>	<b>(779)</b>	<b>(2,099)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (3,405)</b>	<b>18,863</b>	<b>\$ 22,268</b>	<b>\$ 4,250</b>	<b>(3)</b>	<b>\$ (4,253)</b>
Fund balance (deficit), July 1		13,855			29,625	
Fund balance (deficit), June 30		<u>\$ 32,718</u>			<u>\$ 29,622</u>	



LEWIS AND CLARK COUNTY, MONTANA  
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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	25,000	(100)	(25,100)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	115,000	151,453	36,453	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	200	151	(49)
<b>Total revenues</b>	<b>115,000</b>	<b>151,453</b>	<b>36,453</b>	<b>25,200</b>	<b>51</b>	<b>(25,149)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	40,896	61,463	(20,567)	31,885	31,884	1
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	-	-	-	-	-	-
<b>Total expenditures</b>	<b>40,896</b>	<b>61,463</b>	<b>(20,567)</b>	<b>31,885</b>	<b>31,884</b>	<b>1</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>74,104</b>	<b>89,990</b>	<b>15,886</b>	<b>(6,685)</b>	<b>(31,833)</b>	<b>(25,148)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	100	-	(100)	-	-	-
Transfers out	(75,000)	-	75,000	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>(74,900)</b>	<b>-</b>	<b>74,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (796)</b>	<b>89,990</b>	<b>\$ 90,786</b>	<b>\$ (6,685)</b>	<b>(31,833)</b>	<b>\$ (25,148)</b>
Fund balance (deficit), July 1		30,436			34,402	
Fund balance (deficit), June 30		<u>\$ 120,426</u>			<u>\$ 2,569</u>	

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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	75	75	-	36	36
<b>Total revenues</b>	<b>-</b>	<b>75</b>	<b>75</b>	<b>-</b>	<b>36</b>	<b>36</b>
<b>EXPENDITURES</b>						
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	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>75</b>	<b>75</b>	<b>-</b>	<b>36</b>	<b>36</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>75</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>36</b>	<b>\$ 36</b>
Fund balance (deficit), July 1		8,861			4,216	
Fund balance (deficit), June 30		<u>\$ 8,936</u>			<u>\$ 4,252</u>	

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	COONEY MEMORIAL			COONEY ACTIVITY		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	215	215	-	394	394
Investment earnings	-	41	41	-	3	3
<b>Total revenues</b>	<b>-</b>	<b>256</b>	<b>256</b>	<b>-</b>	<b>397</b>	<b>397</b>
<b>EXPENDITURES</b>						
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	-	951	(951)	-	608	(608)
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>951</b>	<b>(951)</b>	<b>-</b>	<b>608</b>	<b>(608)</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>(695)</b>	<b>(695)</b>	<b>-</b>	<b>(211)</b>	<b>(211)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>(695)</b>	<b>\$ (695)</b>	<b>\$ -</b>	<b>(211)</b>	<b>\$ (211)</b>
Fund balance (deficit), July 1		5,289			530	
Fund balance (deficit), June 30		<u>\$ 4,594</u>			<u>\$ 319</u>	

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	COMMUNITY DECAY			ALCOHOLISM		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	110,140	37,372	(72,768)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,140</b>	<b>37,372</b>	<b>(72,768)</b>
<b>EXPENDITURES</b>						
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	11,188	112	11,076	-	-	-
Operations and maintenance	19,626	-	19,626	110,140	64,907	45,233
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>30,814</b>	<b>112</b>	<b>30,702</b>	<b>110,140</b>	<b>64,907</b>	<b>45,233</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(30,814)</b>	<b>(112)</b>	<b>30,702</b>	<b>-</b>	<b>(27,535)</b>	<b>(27,535)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	32,000	9,546	(22,454)	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>32,000</b>	<b>9,546</b>	<b>(22,454)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 1,186</b>	<b>9,434</b>	<b>\$ 8,248</b>	<b>\$ -</b>	<b>(27,535)</b>	<b>\$ (27,535)</b>
Fund balance (deficit), July 1		7,777			27,536	
Fund balance (deficit), June 30		<u>\$ 17,211</u>			<u>\$ 1</u>	

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	GAS TAX			HIDTA		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	260,000	262,088	2,088	152,772	134,567	(18,205)
Charges for services	3,000	5,470	2,470	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	60	60	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>263,000</b>	<b>267,618</b>	<b>4,618</b>	<b>152,772</b>	<b>134,567</b>	<b>(18,205)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	48,674	48,286	388
Operations and maintenance	-	-	-	100,757	92,671	8,086
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	405,846	206,189	199,657	-	-	-
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	-	-	-	-	-	-
<b>Total expenditures</b>	<b>405,846</b>	<b>206,189</b>	<b>199,657</b>	<b>149,431</b>	<b>140,957</b>	<b>8,474</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(142,846)</b>	<b>61,429</b>	<b>204,275</b>	<b>3,341</b>	<b>(6,390)</b>	<b>(9,731)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	2,640	2,640	-
Transfers out	(48,182)	(48,201)	(19)	-	-	-
Procceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>(48,182)</b>	<b>(48,201)</b>	<b>(19)</b>	<b>2,640</b>	<b>2,640</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (191,028)</b>	<b>13,228</b>	<b>\$ 204,256</b>	<b>\$ 5,981</b>	<b>(3,750)</b>	<b>\$ (9,731)</b>
Fund balance (deficit), July 1		395,586			(14,479)	
Fund balance (deficit), June 30		<u>\$ 408,814</u>			<u>\$ (18,229)</u>	

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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	43,916	43,916	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,916</b>	<b>43,916</b>	<b>-</b>
<b>EXPENDITURES</b>						
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	-	-	-	43,916	43,916	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,916</b>	<b>43,916</b>	<b>-</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund balance (deficit), July 1		-			307	
Fund balance (deficit), June 30	<b>\$ -</b>	<b>-</b>		<b>\$ -</b>	<b>307</b>	

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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	377,000	80,392	(296,608)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>377,000</b>	<b>80,392</b>	<b>(296,608)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	45,609	33,216	12,393
Operations and maintenance	-	-	-	312,177	75,456	236,721
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	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>357,786</b>	<b>108,672</b>	<b>249,114</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,214</b>	<b>(28,280)</b>	<b>(47,494)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	1,529	1,529
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,529</b>	<b>1,529</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 19,214</b>	<b>(26,751)</b>	<b>\$ (45,965)</b>
Fund balance (deficit), July 1		500			(7,844)	
Fund balance (deficit), June 30		<b>\$ 500</b>			<b>\$ (34,595)</b>	

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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	17,015	9,140	(7,875)	123,420	69,280	(54,140)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>17,015</b>	<b>9,140</b>	<b>(7,875)</b>	<b>123,420</b>	<b>69,280</b>	<b>(54,140)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	123,420	64,145	59,275
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	17,015	17,015	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>17,015</b>	<b>17,015</b>	<b>-</b>	<b>123,420</b>	<b>64,145</b>	<b>59,275</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>(7,875)</b>	<b>(7,875)</b>	<b>-</b>	<b>5,135</b>	<b>5,135</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	2,500	-	(2,500)
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>(2,500)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>(7,875)</b>	<b>\$ (7,875)</b>	<b>\$ 2,500</b>	<b>5,135</b>	<b>\$ 2,635</b>
Fund balance (deficit), July 1		-			15,538	
Fund balance (deficit), June 30		<u>\$ (7,875)</u>			<u>\$ 20,673</u>	



LEWIS AND CLARK COUNTY, MONTANA  
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	HOMELAND SECURITY GRANT			OTHER GRANTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	14,611	9,437	(5,174)	309,525	226,185	(83,340)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>14,611</b>	<b>9,437</b>	<b>(5,174)</b>	<b>309,525</b>	<b>226,185</b>	<b>(83,340)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	20,928	18,566	2,362
Operations and maintenance	-	-	-	-	2,362	(2,362)
Public safety						
Personal services	-	-	-	-	24,876	(24,876)
Operations and maintenance	14,611	11,703	2,908	166,426	80,426	86,000
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	53,990	51,122	2,868
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>14,611</b>	<b>11,703</b>	<b>2,908</b>	<b>241,344</b>	<b>177,352</b>	<b>63,992</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>(2,266)</b>	<b>(2,266)</b>	<b>68,181</b>	<b>48,833</b>	<b>(19,348)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	1,062	1,062
Transfers out	-	(2,908)	(2,908)	(2,171)	(5,038)	(2,867)
Proceed from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>(2,908)</b>	<b>(2,908)</b>	<b>(2,171)</b>	<b>(3,976)</b>	<b>(1,805)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>(5,174)</b>	<b>\$ (5,174)</b>	<b>\$ 66,010</b>	<b>44,857</b>	<b>\$ (21,153)</b>
Fund balance (deficit), July 1		-			(63,646)	
Fund balance (deficit), June 30		<u>\$ (5,174)</u>			<u>\$ (18,789)</u>	

LEWIS AND CLARK COUNTY, MONTANA  
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	SPECIAL ASSESSMENT DISTRICTS			TOTAL NONMAJOR SPECIAL REVENUE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Taxes/assessments	\$ 734,751	\$ 751,907	\$ 17,156	\$ 7,143,109	\$ 7,130,490	\$ (12,619)
Intergovernmental	450	647	197	4,571,577	3,881,852	(689,725)
Charges for services	-	-	-	1,225,908	1,152,618	(73,290)
Fines and forfeitures	-	-	-	178,060	213,655	35,595
Miscellaneous	500	3,173	2,673	353,033	310,219	(42,814)
Investment earnings	20,205	12,022	(8,183)	52,394	32,562	(19,832)
<b>Total revenues</b>	<b>755,906</b>	<b>767,749</b>	<b>11,843</b>	<b>13,524,081</b>	<b>12,721,396</b>	<b>(802,685)</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Personal services	-	-	-	1,641,908	1,512,741	129,167
Operations and maintenance	-	-	-	860,600	906,847	(46,247)
Public safety						
Personal services	-	-	-	244,899	252,572	(7,673)
Operations and maintenance	-	-	-	866,330	559,688	306,642
Public works						
Personal services	3,385	2,757	628	1,210,846	1,171,643	39,203
Operations and maintenance	1,986,946	360,623	1,626,323	3,642,902	1,671,981	1,970,921
Public health						
Personal services	-	-	-	2,864,222	2,508,480	355,742
Operations and maintenance	-	-	-	1,448,097	1,290,047	158,050
Social and economic						
Personal services	-	-	-	419,310	362,649	56,661
Operations and maintenance	-	-	-	334,379	307,774	26,605
Culture and recreation						
Personal services	-	-	-	8,000	2,413	5,587
Operations and maintenance	-	-	-	197,110	73,016	124,094
Debt service	51,920	53,119	(1,199)	255,368	53,119	202,249
Capital outlay	-	-	-	133,916	58,643	75,273
<b>Total expenditures</b>	<b>2,042,251</b>	<b>416,499</b>	<b>1,625,752</b>	<b>14,127,887</b>	<b>10,731,613</b>	<b>3,396,274</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(1,286,345)</b>	<b>351,250</b>	<b>1,637,595</b>	<b>(603,806)</b>	<b>1,989,783</b>	<b>2,593,589</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	7,640	7,640	835,671	851,345	15,674
Transfers out	(22,794)	(20,000)	2,794	(2,615,411)	(2,481,493)	133,918
Prococeed from sale of capital assets	-	-	-	67,000	22,300	(44,700)
<b>Total other financing sources(uses)</b>	<b>(22,794)</b>	<b>(12,360)</b>	<b>10,434</b>	<b>(1,712,740)</b>	<b>(1,607,848)</b>	<b>104,892</b>
<b>Net change in fund balances</b>	<b>\$ (1,309,139)</b>	<b>338,890</b>	<b>\$ 1,648,029</b>	<b>\$ (2,316,546)</b>	<b>381,935</b>	<b>\$ 2,698,481</b>
Fund balance (deficit), July 1		1,429,301			5,178,398	
Fund balance (deficit), June 30		<u>\$ 1,768,191</u>			<u>\$ 5,560,333</u>	

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LEWIS AND CLARK COUNTY, MONTANA  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 159,860	\$ 149,851	\$ (10,009)
Intergovernmental	-	-	-	28,173	28,460	287
Miscellaneous	-	117,345	117,345	-	-	-
Investment earnings	-	-	-	-	302	302
<b>Total revenues</b>	<b>-</b>	<b>117,345</b>	<b>117,345</b>	<b>188,033</b>	<b>178,613</b>	<b>(9,420)</b>
<b>EXPENDITURES</b>						
Current:						
Public works	-	505,000	(505,000)	-	-	-
Public health	-	-	-	139,240	110,097	29,143
Debt service	-	117,345	(117,345)	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>622,345</b>	<b>(622,345)</b>	<b>139,240</b>	<b>110,097</b>	<b>29,143</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>-</b>	<b>(505,000)</b>	<b>(505,000)</b>	<b>48,793</b>	<b>68,516</b>	<b>19,723</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers out	-	-	-	(69,490)	(98,633)	(29,143)
Loans	-	505,000	505,000	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>505,000</b>	<b>505,000</b>	<b>(69,490)</b>	<b>(98,633)</b>	<b>(29,143)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ (20,697)</b>	<b>(30,117)</b>	<b>\$ (9,420)</b>
Fund balance (deficit), July 1		-			20,950	
Fund balance (deficit), June 30		<b>\$ -</b>			<b>\$ (9,167)</b>	

LEWIS AND CLARK COUNTY, MONTANA  
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	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)
<b>REVENUES</b>						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 625,361	\$ 652,150	\$ 26,789
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	8,500	5,989	(2,511)	3,345	1,089	(2,256)
<b>Total revenues</b>	<b>8,500</b>	<b>5,989</b>	<b>(2,511)</b>	<b>628,706</b>	<b>653,239</b>	<b>24,533</b>
<b>EXPENDITURES</b>						
Current:						
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service	-	-	-	765,308	729,252	36,056
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>765,308</b>	<b>729,252</b>	<b>36,056</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>8,500</b>	<b>5,989</b>	<b>(2,511)</b>	<b>(136,602)</b>	<b>(76,013)</b>	<b>60,589</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers out	-	-	-	(8,590)	(7,640)	950
Loans	-	6,200	6,200	-	-	-
<b>Total other financing sources(uses)</b>	<b>-</b>	<b>6,200</b>	<b>6,200</b>	<b>(8,590)</b>	<b>(7,640)</b>	<b>950</b>
<b>Net change in fund balances</b>	<b>\$ 8,500</b>	<b>12,189</b>	<b>\$ 3,689</b>	<b>\$ (145,192)</b>	<b>(83,653)</b>	<b>\$ 61,539</b>
Fund balance (deficit), July 1		267,589			194,151	
Fund balance (deficit), June 30		<u>\$ 279,778</u>			<u>\$ 110,498</u>	

LEWIS AND CLARK COUNTY, MONTANA  
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	TOTAL DEBT SERVICE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Taxes/assessments	\$ 785,221	\$ 802,001	\$ 16,780
Intergovernmental	28,173	28,460	287
Miscellaneous	-	117,345	117,345
Investment earnings	11,845	7,380	(4,465)
<b>Total revenues</b>	<b>825,239</b>	<b>955,186</b>	<b>129,947</b>
<b>EXPENDITURES</b>			
Current:			
Public works	-	505,000	(505,000)
Public health	139,240	110,097	29,143
Debt service	765,308	846,597	(81,289)
<b>Total expenditures</b>	<b>904,548</b>	<b>1,461,694</b>	<b>(557,146)</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(79,309)</b>	<b>(506,508)</b>	<b>(427,199)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(78,080)	(106,273)	(28,193)
Loans	-	511,200	511,200
<b>Total other financing sources(uses)</b>	<b>(78,080)</b>	<b>404,927</b>	<b>483,007</b>
<b>Net change in fund balances</b>	<b>\$ (157,389)</b>	<b>(101,581)</b>	<b>\$ 55,808</b>
Fund balance (deficit), July 1		482,690	
Fund balance (deficit), June 30		<b>\$ 381,109</b>	

LEWIS AND CLARK COUNTY, MONTANA  
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	CAPITAL DEVELOPMENT			CTEP PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Intergovernmental	\$ 243,902	\$ 6,504	\$ (237,398)	\$ 373,804	\$ 66,551	\$ (307,253)
Miscellaneous	-	-	-	-	-	-
Investment earnings	140,000	121,225	(18,775)	-	-	-
<b>Total revenues</b>	<b>383,902</b>	<b>127,729</b>	<b>(256,173)</b>	<b>373,804</b>	<b>66,551</b>	<b>(307,253)</b>
<b>EXPENDITURES</b>						
Capital outlay						
General government						
Operations and maintenance	1,210,770	274,277	936,493	-	-	-
Public safety						
Operations and maintenance	243,060	111,471	131,589	-	-	-
Public works						
Operations and maintenance	1,685,240	502,463	1,182,777	358,515	143,576	214,939
Public health						
Operations and maintenance	25,750	32,247	(6,497)	-	-	-
<b>Total expenditures</b>	<b>3,164,820</b>	<b>920,458</b>	<b>2,244,362</b>	<b>358,515</b>	<b>143,576</b>	<b>214,939</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(2,780,918)</b>	<b>(792,729)</b>	<b>1,988,189</b>	<b>15,289</b>	<b>(77,025)</b>	<b>(92,314)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	1,646,678	1,735,172	88,494	12,959	-	(12,959)
Transfers out	(350,000)	(296,466)	53,534	-	-	-
Loans	770,000	-	(770,000)	-	-	-
Proceeds from sale of capital assets	-	19,703	19,703	-	-	-
<b>Total other financing sources(uses)</b>	<b>2,066,678</b>	<b>1,458,409</b>	<b>(608,269)</b>	<b>12,959</b>	<b>-</b>	<b>(12,959)</b>
<b>Net change in fund balances</b>	<b>\$ (714,240)</b>	<b>665,680</b>	<b>\$ 1,379,920</b>	<b>\$ 28,248</b>	<b>(77,025)</b>	<b>\$ (105,273)</b>
Fund balance (deficit), July 1		5,222,596			(25,115)	
Fund balance (deficit), June 30		<u>\$ 5,888,276</u>			<u>\$ (102,140)</u>	

LEWIS AND CLARK COUNTY, MONTANA  
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	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)
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ 390,700	\$ 390,700	\$ 15,976	\$ -	\$ (15,976)
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>390,700</b>	<b>390,700</b>	<b>15,976</b>	<b>-</b>	<b>(15,976)</b>
<b>EXPENDITURES</b>						
Capital outlay						
General government						
Operations and maintenance	-	-	-	15,976	15,976	-
Public safety						
Operations and maintenance	-	-	-	-	-	-
Public works						
Operations and maintenance	984,443	866,932	117,511	-	-	-
Public health						
Operations and maintenance	-	-	-	-	-	-
<b>Total expenditures</b>	<b>984,443</b>	<b>866,932</b>	<b>117,511</b>	<b>15,976</b>	<b>15,976</b>	<b>-</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(984,443)</b>	<b>(476,232)</b>	<b>508,211</b>	<b>-</b>	<b>(15,976)</b>	<b>(15,976)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	47,000	-	(47,000)	-	-	-
Transfers out	-	-	-	-	-	-
Loans	958,199	458,309	(499,890)	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>1,005,199</b>	<b>458,309</b>	<b>(546,890)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 20,756</b>	<b>(17,923)</b>	<b>\$ (38,679)</b>	<b>\$ -</b>	<b>(15,976)</b>	<b>\$ (15,976)</b>
Fund balance (deficit), July 1		(25,205)			-	
Fund balance (deficit), June 30		<b>\$ (43,128)</b>			<b>\$ (15,976)</b>	



LEWIS AND CLARK COUNTY, MONTANA  
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	OPEN SPACE PROJECTS			ROAD/BRIDGE INFRASTRUCTURE PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 3,406,279	\$ 2,506,773	\$ (899,506)
Miscellaneous	-	6,500	6,500	-	23,921	23,921
Investment earnings	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>	<b>3,406,279</b>	<b>2,530,694</b>	<b>(875,585)</b>
<b>EXPENDITURES</b>						
Capital outlay						
General government						
Operations and maintenance	28,418	26,066	2,352	-	-	-
Public safety						
Operations and maintenance	-	-	-	-	-	-
Public works						
Operations and maintenance	-	-	-	3,892,905	2,304,804	1,588,101
Public health						
Operations and maintenance	-	-	-	-	-	-
<b>Total expenditures</b>	<b>28,418</b>	<b>26,066</b>	<b>2,352</b>	<b>3,892,905</b>	<b>2,304,804</b>	<b>1,588,101</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(28,418)</b>	<b>(19,566)</b>	<b>8,852</b>	<b>(486,626)</b>	<b>225,890</b>	<b>712,516</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	767,725	609,511	(158,214)
Transfers out	-	(2,351)	(2,351)	-	-	-
Loans	28,418	-	(28,418)	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
<b>Total other financing sources(uses)</b>	<b>28,418</b>	<b>(2,351)</b>	<b>(30,769)</b>	<b>767,725</b>	<b>609,511</b>	<b>(158,214)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>(21,917)</b>	<b>\$ (21,917)</b>	<b>\$ 281,099</b>	<b>835,401</b>	<b>\$ 554,302</b>
Fund balance (deficit), July 1		-			(471,562)	
Fund balance (deficit), June 30		<b>\$ (21,917)</b>			<b>\$ 363,839</b>	

**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, 2010  
 (Page 4 of 4)**

	<b>TOTAL CAPITAL PROJECTS</b>		
	<b>FINAL BUDGET</b>	<b>ACTUAL AMOUNTS</b>	<b>VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>			
Intergovernmental	\$ 4,039,961	\$ 2,970,528	\$ (1,069,433)
Miscellaneous	-	30,421	30,421
Investment earnings	140,000	121,225	(18,775)
<b>Total revenues</b>	<b>4,179,961</b>	<b>3,122,174</b>	<b>(1,057,787)</b>
<b>EXPENDITURES</b>			
Capital outlay			
General government			
Operations and maintenance	1,255,164	316,319	938,845
Public safety			
Operations and maintenance	243,060	111,471	131,589
Public works			
Operations and maintenance	6,921,103	3,817,775	3,103,328
Public health			
Operations and maintenance	25,750	32,247	(6,497)
<b>Total expenditures</b>	<b>8,445,077</b>	<b>4,277,812</b>	<b>4,167,265</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(4,265,116)</b>	<b>(1,155,638)</b>	<b>3,109,478</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	2,474,362	2,344,683	(129,679)
Transfers out	(350,000)	(298,817)	51,183
Loans	1,756,617	458,309	(1,298,308)
Proceeds from sale of capital assets	-	19,703	19,703
<b>Total other financing sources(uses)</b>	<b>3,880,979</b>	<b>2,523,878</b>	<b>(1,357,101)</b>
<b>Net change in fund balances</b>	<b>\$ (384,137)</b>	<b>1,368,240</b>	<b>\$ 1,752,377</b>
Fund balance (deficit), July 1		4,700,714	
Fund balance (deficit), June 30		<b>\$ 6,068,954</b>	



**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, 2010

	AUGUSTA SOLID WASTE	LINCOLN SOLID WASTE	SCRATCH- GRAVEL LANDFILL	MARYSVILLE SOLID WASTE	TOTAL NONMAJOR ENTERPRISE FUND
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 48,612	\$ 64,018	\$ 602,175	\$ 30,376	\$ 745,181
Investments	10,444	13,754	129,368	6,526	160,092
Receivables:					
Accounts/contracts	7,330	25,625	268,020	7,357	308,332
Total current assets	<u>66,386</u>	<u>103,397</u>	<u>999,563</u>	<u>44,259</u>	<u>1,213,605</u>
Noncurrent assets:					
Restricted assets:					
Land and Construction in Progress	5,396	-	54,611	3,587	63,594
Buildings, improvements, vehicles and equipment(net)	78,008	17,042	-	-	95,050
Total noncurrent assets	<u>83,404</u>	<u>17,042</u>	<u>54,611</u>	<u>3,587</u>	<u>158,644</u>
<b>Total assets</b>	<b><u>149,790</u></b>	<b><u>120,439</u></b>	<b><u>1,054,174</u></b>	<b><u>47,846</u></b>	<b><u>1,372,249</u></b>
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable	2,562	9,515	137,141	-	149,218
Contracts/loans payable - current	4,909	-	-	-	4,909
Landfill postclosure costs payable - current	-	-	20,000	-	20,000
Compensated absences payable	295	111	348	141	895
Total current liabilities	<u>7,766</u>	<u>9,626</u>	<u>157,489</u>	<u>141</u>	<u>175,022</u>
Noncurrent liabilities:					
Contracts/loans payable	27,066	-	-	-	27,066
Landfill postclosure costs payable	-	-	280,000	-	280,000
Compensated absences payable	2,651	994	3,129	1,264	8,038
Total noncurrent liabilities	<u>29,717</u>	<u>994</u>	<u>283,129</u>	<u>1,264</u>	<u>315,104</u>
<b>Total liabilities</b>	<b><u>37,483</u></b>	<b><u>10,620</u></b>	<b><u>440,618</u></b>	<b><u>1,405</u></b>	<b><u>490,126</u></b>
<b>NET ASSETS</b>					
Investment in capital assets, net of related debt	51,429	17,042	54,611	3,587	126,669
Unrestricted	60,878	92,777	558,945	42,854	755,454
<b>Total net assets</b>	<b><u>\$ 112,307</u></b>	<b><u>\$ 109,819</u></b>	<b><u>\$ 613,556</u></b>	<b><u>\$ 46,441</u></b>	<b><u>\$ 882,123</u></b>

**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, 2010**

	<u>AUGUSTA LANDFILL</u>	<u>LINCOLN LANDFILL</u>	<u>SCRATCH- GRAVEL LANDFILL</u>	<u>MARYSVILLE LANDFILL</u>	<u>TOTAL</u>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 74,293	\$ 156,774	\$ 1,197,136	\$ 29,952	\$ 1,458,155
<b>Total Operating Revenues</b>	<u>74,293</u>	<u>156,774</u>	<u>1,197,136</u>	<u>29,952</u>	<u>1,458,155</u>
<b>OPERATING EXPENSES</b>					
Personal services	29,226	12,984	30,487	14,187	86,884
Supplies	3,923	12,391	58,682	8,363	83,359
Purchased services	33,450	112,930	1,016,063	1,950	1,164,393
Depreciation	6,849	1,395	-	-	8,244
<b>Total Operating Expenses</b>	<u>73,448</u>	<u>139,700</u>	<u>1,105,232</u>	<u>24,500</u>	<u>1,342,880</u>
<b>Operating income (loss)</b>	<b>845</b>	<b>17,074</b>	<b>91,904</b>	<b>5,452</b>	<b>115,275</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest income	371	622	5,184	273	6,450
Interest expense	(268)	-	-	-	(268)
Proceeds from sale of capital assets	1,517	-	-	-	1,517
<b>Total Nonoperating Revenues (Expenses)</b>	<u>1,620</u>	<u>622</u>	<u>5,184</u>	<u>273</u>	<u>7,699</u>
<b>Income (loss) before transfers</b>	<b>2,465</b>	<b>17,696</b>	<b>97,088</b>	<b>5,725</b>	<b>122,974</b>
Transfers out	-	(2,550)	(6,990)	-	(9,540)
<b>Change in net assets</b>	<b>2,465</b>	<b>15,146</b>	<b>90,098</b>	<b>5,725</b>	<b>113,434</b>
Total net assets, beginning	109,842	94,673	523,458	40,716	768,689
Total net assets, ending	<u>\$ 112,307</u>	<u>\$ 109,819</u>	<u>\$ 613,556</u>	<u>\$ 46,441</u>	<u>\$ 882,123</u>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 For the Fiscal Year Ended June 30, 2010

	AUGUSTA LANDFILL	LINCOLN LANDFILL	SCRATCH- GRAVEL LANDFILL	MARYSVILLE LANDFILL	TOTAL
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 71,411	\$ 140,281	\$ 1,064,548	\$ 26,171	\$ 1,302,411
Cash payments for goods and services	(37,887)	(125,196)	(1,063,010)	(10,313)	(1,236,406)
Cash payments for employees	(28,905)	(12,790)	(29,663)	(14,184)	(85,542)
Cash payments for landfill closure and post closure costs	-	-	(20,000)	-	(20,000)
<b>Net cash provided by (used by) operating activities</b>	<b>4,619</b>	<b>2,295</b>	<b>(48,125)</b>	<b>1,674</b>	<b>(39,537)</b>
<b>Cash flows from noncapital financing activities:</b>					
Transfers to other Funds	-	(2,550)	(6,990)	-	(9,540)
Proceeds from loans/contracts	31,975	-	-	-	31,975
<b>Net cash provided by (used by) noncapital financing activities</b>	<b>31,975</b>	<b>(2,550)</b>	<b>(6,990)</b>	<b>-</b>	<b>22,435</b>
<b>Cash flows from capital and related financing activities:</b>					
Payments for capital acquisitions	(33,492)	(12,515)	-	-	(46,007)
Proceeds from sale of capital assets	1,517	-	-	-	1,517
Interest paid	(268)	-	-	-	(268)
<b>Net cash provided by (used by) capital and related financing activities</b>	<b>(32,243)</b>	<b>(12,515)</b>	<b>-</b>	<b>-</b>	<b>(44,758)</b>
<b>Cash flows from investing activities:</b>					
Receipts of interest and dividends	372	621	5,184	273	6,450
Payments for investments	816	4,882	32,588	718	39,004
<b>Net cash provided by (used by) investing activities</b>	<b>1,188</b>	<b>5,503</b>	<b>37,772</b>	<b>991</b>	<b>45,454</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>5,539</b>	<b>(7,267)</b>	<b>(17,343)</b>	<b>2,665</b>	<b>(16,406)</b>
Cash and cash equivalents, July 1	43,073	71,285	619,518	27,711	761,587
<b>Cash and cash equivalents, June 30</b>	<b>\$ 48,612</b>	<b>\$ 64,018</b>	<b>\$ 602,175</b>	<b>\$ 30,376</b>	<b>\$ 745,181</b>
Cash and cash equivalents, current	\$ 48,612	\$ 64,018	\$ 602,175	\$ 30,376	\$ 745,181
<b>Total Cash and cash equivalents, June 30</b>	<b>\$ 48,612</b>	<b>\$ 64,018</b>	<b>\$ 602,175</b>	<b>\$ 30,376</b>	<b>\$ 745,181</b>
<b>Reconciliation of operating income to net cash provided by operating activity:</b>					
Operating income (loss)	\$ 845	\$ 17,074	\$ 91,904	\$ 5,452	\$ 115,275
<b>Adjustments to reconcile operating income to net cash provided by (used by) operating activities:</b>					
Depreciation	6,849	1,395	-	-	8,244
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	(2,882)	(16,493)	(132,588)	(3,781)	(155,744)
Increase (decrease) compensated absences	321	194	824	3	1,342
Increase (decrease) accounts payable	(514)	125	11,735	-	11,346
Increase (decrease) postclosure liability	-	-	(20,000)	-	(20,000)
<b>Net cash provided by (used by) operating activities</b>	<b>\$ 4,619</b>	<b>\$ 2,295</b>	<b>\$ (48,125)</b>	<b>\$ 1,674</b>	<b>\$ (39,537)</b>
<b>Schedule of Noncash Transactions</b>					
Capital Asset Trade ins	9,350	-	-	-	9,350
Write off of accounts receivables	150	523	3,930	100	4,703

## **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, 2010  
(Page 1 of 2)**

	<b>BUILDING MAINTENANCE SERVICES</b>	<b>HEALTH CARE FACILITIES</b>	<b>COUNTY SHOP</b>	<b>FUEL REVOLVING</b>
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 332,733	\$ 138,590	\$ 262,491	\$ 30,280
Investments	71,482	29,775	56,393	6,505
Receivables:				
Accounts/contracts	51,526	-	-	2,259
Inventories	-	-	10,015	11,573
Total current assets	<u>455,741</u>	<u>168,365</u>	<u>328,899</u>	<u>50,617</u>
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	70,510	-	-
Land and Construction in Progress	-	212,844	-	-
Buildings, improvements, vehicles and equipment(net)	411,400	626,540	47,861	663
Total noncurrent assets	<u>411,400</u>	<u>909,894</u>	<u>47,861</u>	<u>663</u>
<b>Total assets</b>	<b><u>867,141</u></b>	<b><u>1,078,259</u></b>	<b><u>376,760</u></b>	<b><u>51,280</u></b>
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	50,161	7,316	12,273	19,444
Contracts/loans payable - current	50	-	-	-
Revenue bonds payable	-	45,000	-	-
Claims payable	-	-	-	-
Compensated absences payable	4,420	1,720	1,803	-
Total current liabilities	<u>54,631</u>	<u>54,036</u>	<u>14,076</u>	<u>19,444</u>
Noncurrent liabilities:				
Revenue bonds payable	-	395,000	-	-
Compensated absences payable	39,779	15,475	16,231	-
Total noncurrent liabilities	<u>39,779</u>	<u>410,475</u>	<u>16,231</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>94,410</u></b>	<b><u>464,511</u></b>	<b><u>30,307</u></b>	<b><u>19,444</u></b>
<b>NET ASSETS</b>				
Investment in capital assets, net of related debt	411,350	399,384	47,861	663
Restricted for bond reserve	-	69,875	-	-
Unrestricted	361,381	144,489	298,592	31,173
<b>Total net assets</b>	<b><u>\$ 772,731</u></b>	<b><u>\$ 613,748</u></b>	<b><u>\$ 346,453</u></b>	<b><u>\$ 31,836</u></b>

**LEWIS AND CLARK COUNTY, MONTANA  
COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
June 30, 2010  
(Page 2 of 2)**

	<b>INFORMATION TECHNOLOGY &amp; SERVICES</b>	<b>LIABILITY INSURANCE</b>	<b>HEALTH INSURANCE</b>	<b>FLEXIBLE BENEFITS ADMINISTRATION</b>	<b>TOTAL INTERNAL SERVICE</b>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 1,255,565	\$ 472,067	\$ 88,704	\$ 26,448	\$ 2,606,878
Investments	269,737	101,415	19,058	5,682	560,047
Receivables:					
Accounts/contracts	2,399	9,651	268,273	-	334,108
Inventories	-	-	-	-	21,588
Total current assets	<u>1,527,701</u>	<u>583,133</u>	<u>376,035</u>	<u>32,130</u>	<u>3,522,621</u>
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	-	-	-	-	70,510
Land and Construction in Progress	20,778	-	-	-	233,622
Buildings, improvements, vehicles and equipment(net)	215,387	-	-	-	1,301,851
Total noncurrent assets	<u>236,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,605,983</u>
<b>Total assets</b>	<b><u>1,763,866</u></b>	<b><u>583,133</u></b>	<b><u>376,035</u></b>	<b><u>32,130</u></b>	<b><u>5,128,604</u></b>
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable	115,897	-	1,486	-	206,577
Contracts/loans payable - current	-	-	-	-	50
Revenue bonds payable	-	-	-	-	45,000
Claims payable	-	-	304,714	-	304,714
Compensated absences payable	9,334	-	561	-	17,838
Total current liabilities	<u>125,231</u>	<u>-</u>	<u>306,761</u>	<u>-</u>	<u>574,179</u>
Noncurrent liabilities:					
Revenue bonds payable	-	-	-	-	395,000
Compensated absences payable	84,002	-	5,050	-	160,537
Total noncurrent liabilities	<u>84,002</u>	<u>-</u>	<u>5,050</u>	<u>-</u>	<u>555,537</u>
<b>Total liabilities</b>	<b><u>209,233</u></b>	<b><u>-</u></b>	<b><u>311,811</u></b>	<b><u>-</u></b>	<b><u>1,129,716</u></b>
<b>NET ASSETS</b>					
Investment in capital assets, net of related debt	236,165	-	-	-	1,095,423
Restricted for bond reserve	-	-	-	-	69,875
Unrestricted	1,318,468	583,133	64,224	32,130	2,833,590
<b>Total net assets</b>	<b><u>\$ 1,554,633</u></b>	<b><u>\$ 583,133</u></b>	<b><u>\$ 64,224</u></b>	<b><u>\$ 32,130</u></b>	<b><u>\$ 3,998,888</u></b>

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, 2010  
 (Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
<b>OPERATING REVENUES</b>				
Intergovernmental	\$ 25,500	\$ -	\$ -	\$ -
Charges for services	1,207,044	250,294	528,523	339,486
Miscellaneous	167	-	-	-
<b>Total Operating Revenues</b>	<b>1,232,711</b>	<b>250,294</b>	<b>528,523</b>	<b>339,486</b>
<b>OPERATING EXPENSES</b>				
Personal services	466,266	127,160	224,539	-
Supplies	211,627	41,266	228,310	339,665
Purchased services	455,727	48,288	39,941	1,586
Depreciation	40,577	27,265	7,568	7,952
<b>Total Operating Expenses</b>	<b>1,174,197</b>	<b>243,979</b>	<b>500,358</b>	<b>349,203</b>
<b>Operating income (loss)</b>	<b>58,514</b>	<b>6,315</b>	<b>28,165</b>	<b>(9,717)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	2,336	1,491	2,327	106
Interest expense	(9)	(26,475)	-	-
Proceeds from sale of capital assets	-	-	350	85
<b>Total Nonoperating Revenues (Expenses)</b>	<b>2,327</b>	<b>(24,984)</b>	<b>2,677</b>	<b>191</b>
<b>Income (loss) before transfers</b>	<b>60,841</b>	<b>(18,669)</b>	<b>30,842</b>	<b>(9,526)</b>
Transfers in	-	69,490	-	-
Transfers out	-	-	(2,000)	-
<b>Change in net assets</b>	<b>60,841</b>	<b>50,821</b>	<b>28,842</b>	<b>(9,526)</b>
Total net assets, beginning	711,890	562,927	317,611	41,362
Total net assets, ending	<b>\$ 772,731</b>	<b>\$ 613,748</b>	<b>\$ 346,453</b>	<b>\$ 31,836</b>

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, 2010  
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINISTRATION	TOTAL
<b>OPERATING REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 25,500
Charges for services	2,145,625	642,672	3,998,862	4,774	9,117,280
Miscellaneous	25	9,651	-	-	9,843
<b>Total Operating Revenues</b>	<b>2,145,650</b>	<b>652,323</b>	<b>3,998,862</b>	<b>4,774</b>	<b>9,152,623</b>
<b>OPERATING EXPENSES</b>					
Personal services	1,037,162	-	47,751	-	1,902,878
Supplies	684,549	421,315	-	-	1,926,732
Purchased services	481,996	3,220	4,485,108	-	5,515,866
Depreciation	72,479	-	-	-	155,841
<b>Total Operating Expenses</b>	<b>2,276,186</b>	<b>424,535</b>	<b>4,532,859</b>	<b>-</b>	<b>9,501,317</b>
<b>Operating income (loss)</b>	<b>(130,536)</b>	<b>227,788</b>	<b>(533,997)</b>	<b>4,774</b>	<b>(348,694)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest income	10,523	1,972	3,640	-	22,395
Interest expense	-	-	-	-	(26,484)
Proceeds from sale of capital assets	500	-	-	-	935
<b>Total Nonoperating Revenues (Expenses)</b>	<b>11,023</b>	<b>1,972</b>	<b>3,640</b>	<b>-</b>	<b>(3,154)</b>
<b>Income (loss) before transfers</b>	<b>(119,513)</b>	<b>229,760</b>	<b>(530,357)</b>	<b>4,774</b>	<b>(351,848)</b>
Transfers in	-	-	-	-	69,490
Transfers out	-	-	-	-	(2,000)
<b>Change in net assets</b>	<b>(119,513)</b>	<b>229,760</b>	<b>(530,357)</b>	<b>4,774</b>	<b>(284,358)</b>
Total net assets, beginning	1,674,146	353,373	594,581	27,356	4,283,246
Total net assets, ending	<b>\$ 1,554,633</b>	<b>\$ 583,133</b>	<b>\$ 64,224</b>	<b>\$ 32,130</b>	<b>\$ 3,998,888</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2010  
 (Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 1,155,518	\$ 250,294	\$ 528,523	\$ 338,930
Cash payments for goods and services	(659,236)	(88,054)	(263,999)	(320,425)
Cash payments for employees	(460,233)	(124,510)	(224,290)	-
Cash received from other operating revenues	167	-	-	-
Cash received from grant revenue	25,500	-	-	-
<b>Net cash provided by (used by) operating activities</b>	<b>61,716</b>	<b>37,730</b>	<b>40,234</b>	<b>18,505</b>
<b>Cash flows from noncapital financing activities:</b>				
Payments for principal and interest on bonds and notes	(20,450)	-	-	-
Transfers from other Funds	-	69,490	-	-
Transfers to other Funds	-	-	(2,000)	-
Proceeds from loans/contracts	20,500	-	-	-
<b>Net cash provided by (used by) noncapital financing activities</b>	<b>50</b>	<b>69,490</b>	<b>(2,000)</b>	<b>-</b>
<b>Cash flows from capital and related financing activities:</b>				
Payments for capital acquisitions	(88,329)	(1)	(5,359)	-
Proceeds from sale of capital assets	-	-	350	85
Principal repayment - bonds/loans	-	(45,000)	-	-
Interest paid	(9)	(26,475)	-	-
<b>Net cash provided by (used by) capital and related financing activities</b>	<b>(88,338)</b>	<b>(71,476)</b>	<b>(5,009)</b>	<b>85</b>
<b>Cash flows from investing activities:</b>				
Receipts of interest and dividends	2,336	1,491	2,327	106
Payments for investments	17,312	(2,483)	2,326	(2,756)
<b>Net cash provided by (used by) investing activities</b>	<b>19,648</b>	<b>(992)</b>	<b>4,653</b>	<b>(2,650)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(6,924)</b>	<b>34,752</b>	<b>37,878</b>	<b>15,940</b>
Cash and cash equivalents, July 1	339,657	174,348	224,613	14,340
<b>Cash and cash equivalents, June 30</b>	<b>\$ 332,733</b>	<b>\$ 209,100</b>	<b>\$ 262,491</b>	<b>\$ 30,280</b>
Cash and cash equivalents, current	\$ 332,733	\$ 138,590	\$ 262,491	\$ 30,280
Cash and cash equivalents, noncurrent - restricted	-	70,510	-	-
<b>Total Cash and cash equivalents, June 30</b>	<b>\$ 332,733</b>	<b>\$ 209,100</b>	<b>\$ 262,491</b>	<b>\$ 30,280</b>
<b>Reconciliation of operating income to net cash provided by operating activity:</b>				
Operating income (loss)	\$ 58,514	\$ 6,315	\$ 28,165	\$ (9,717)
<b>Adjustments to reconcile operating income to net cash provided by (used by) operating activities:</b>				
Depreciation	40,577	27,265	7,568	7,952
Change in assets and liabilities:				
(Increase) decrease taxes/accounts/other receivables	(51,526)	-	-	(556)
(Increase) decrease inventory	-	-	(1,110)	1,382
Increase (decrease) compensated absences	3,097	1,973	(1,028)	-
Increase (decrease) accounts payable	11,054	2,177	6,639	19,444
Increase (decrease) claims payable	-	-	-	-
<b>Net cash provided by (used by) operating activities</b>	<b>\$ 61,716</b>	<b>\$ 37,730</b>	<b>\$ 40,234</b>	<b>\$ 18,505</b>
<b>Schedule of Noncash Transactions</b>				
Capital Asset Trade ins	-	-	-	-

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2010  
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINI- STRATION	TOTAL
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 2,143,226	\$ 633,021	\$ 3,905,715	\$ 4,774	\$ 8,960,001
Cash payments for goods and services	(1,089,104)	(424,535)	(4,361,691)	-	(7,207,044)
Cash payments for employees	(1,019,983)	-	(46,193)	-	(1,875,209)
Cash received from other operating revenues	25	9,651	-	-	9,843
Cash received from grant revenue	-	-	-	-	25,500
<b>Net cash provided by (used by) operating activities</b>	<b>34,164</b>	<b>218,137</b>	<b>(502,169)</b>	<b>4,774</b>	<b>(86,909)</b>
<b>Cash flows from noncapital financing activities:</b>					
Payments for principal and interest on bonds and notes	-	-	-	-	(20,450)
Transfers from other Funds	-	-	-	-	69,490
Transfers to other Funds	-	-	-	-	(2,000)
Proceeds from interfund loans	-	-	-	-	20,500
<b>Net cash provided by (used by) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,540</b>
<b>Cash flows from capital and related financing activities:</b>					
Payments for capital acquisitions	(27,438)	-	-	-	(121,127)
Proceeds from sale of capital assets	500	-	-	-	935
Principal repayment - bonds/loans	-	-	-	-	(45,000)
Interest paid	-	-	-	-	(26,484)
<b>Net cash provided by (used by) capital and related financing activities</b>	<b>(26,938)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(191,676)</b>
<b>Cash flows from investing activities:</b>					
Receipts of interest and dividends	10,523	1,972	3,640	-	22,395
Payments for investments	42,695	(28,180)	106,593	(13)	135,494
<b>Net cash provided by (used by) investing activities</b>	<b>53,218</b>	<b>(26,208)</b>	<b>110,233</b>	<b>(13)</b>	<b>157,889</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>60,444</b>	<b>191,929</b>	<b>(391,936)</b>	<b>4,761</b>	<b>(53,156)</b>
Cash and cash equivalents, July 1	1,195,121	280,138	480,640	21,687	2,730,544
<b>Cash and cash equivalents, June 30</b>	<b>\$ 1,255,565</b>	<b>\$ 472,067</b>	<b>\$ 88,704</b>	<b>\$ 26,448</b>	<b>\$ 2,677,388</b>
Cash and cash equivalents, current	\$ 1,255,565	\$ 472,067	\$ 88,704	\$ 26,448	\$ 2,606,878
Cash and cash equivalents, noncurrent - restricted	-	-	-	-	70,510
<b>Cash and cash equivalents, June 30</b>	<b>\$ 1,255,565</b>	<b>\$ 472,067</b>	<b>\$ 88,704</b>	<b>\$ 26,448</b>	<b>\$ 2,677,388</b>
<b>Reconciliation of operating income to net cash provided by operating activity:</b>					
Operating income (loss)	\$ (130,536)	\$ 227,788	\$ (533,997)	\$ 4,774	\$ (348,694)
<b>Adjustments to reconcile operating income to net cash provided by (used by) operating activities:</b>					
Depreciation	72,479	-	-	-	155,841
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	(2,399)	(9,651)	(93,147)	-	(157,279)
(Increase) decrease inventory	-	-	-	-	272
Increase (decrease) compensated absences	10,447	-	1,322	-	15,811
Increase (decrease) accounts payable	84,173	-	236	-	123,723
Increase (decrease) claims payable	-	-	123,417	-	123,417
<b>Net cash provided by (used by) operating activities</b>	<b>\$ 34,164</b>	<b>\$ 218,137</b>	<b>\$ (502,169)</b>	<b>\$ 4,774</b>	<b>\$ (86,909)</b>
<b>Schedule of Noncash Transactions</b>					
Capital Asset Trade ins	500	-	-	-	500



**LEWIS AND CLARK COUNTY, MONTANA**

**DISCRETELY PRESENTED COMPONENT UNITS**

Lewis and Clark Library – The Lewis and Clark Library was formed by an Interlocal Library Contract executed by Lewis and Clark County and the City of Helena, whose purpose is to provide library services in the County.

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, 2010

	<u>LIBRARY</u>	<u>COOPERATIVE HEALTH CENTER</u>
<b>ASSETS AND OTHER DEBITS</b>		
Assets:		
Cash and cash equivalents	\$ 2,063,403	\$ 473,605
Investments	407,188	101,746
Receivables:		
Taxes/assessments	331,321	-
Accounts/contracts	59	329,652
Due from other governments	-	150,525
Inventories	-	45,039
<b>TOTAL ASSETS/OTHER DEBITS</b>	<b><u>2,801,971</u></b>	<b><u>1,100,567</u></b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>		
Liabilities:		
Accounts payable	82,385	89,416
Accounts payable	47,761	-
Deferred revenues	331,321	-
<b>Total Liabilities</b>	<b><u>461,467</u></b>	<b><u>89,416</u></b>
Restricted for:		
Inventories	-	45,039
Encumbrances	-	5,802
Library Foundation	119,848	-
Unreserved	2,220,656	960,310
<b>Total Equity and Other Credits</b>	<b><u>2,340,504</u></b>	<b><u>1,011,151</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>2,801,971</u></b>	<b><u>1,100,567</u></b>
<b>RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS</b>		
Total <i>fund balance</i> for governmental funds	\$ 2,340,504	\$ 1,011,151
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	50,000	-
Buildings, Improvements, Vehicles and Equipment(net)	1,640,164	4,123
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	331,321	-
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated Absences	(118,653)	(148,072)
OPEB implicit rate subsidy	-	(18,676)
<b>Net Assets of Governmental Activities</b>	<b><u>\$ 4,243,336</u></b>	<b><u>\$ 848,526</u></b>

**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, 2010**

	<b>LIBRARY</b>	<b>COOPERATIVE HEALTH CENTER</b>
<b>REVENUES</b>		
Taxes/assessments	\$ 1,411,034	\$ -
Intergovernmental	971,692	\$ 1,525,258
Charges for services	120,881	1,347,574
Fines and forfeitures	52,157	-
Miscellaneous	24,454	362,740
Interest earnings	18,223	-
<b>Total Revenues</b>	<b>2,598,441</b>	<b>3,235,572</b>
<b>EXPENDITURES</b>		
Current:		
Public health	-	3,095,321
Culture and recreation	2,371,396	-
Capital outlay	318,458	-
<b>Total Expenditures</b>	<b>2,689,854</b>	<b>3,095,321</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(91,413)</b>	<b>140,251</b>
<b>Net change in fund balances</b>	<b>(91,413)</b>	<b>140,251</b>
Fund balance, July 1	2,431,917	870,900
Fund balance, June 30	<b>\$ 2,340,504</b>	<b>\$ 1,011,151</b>
<b>RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES</b>		
Net Change in fund balances -- total governmental funds	(91,413)	140,251
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	253,745	5,497
Depreciation expense	(94,291)	(1,374)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Long-term receivables	168,711	
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	(13,264)	(8,895)
OPEB implicit rate subsidy	-	(9,834)
<b>Change in net assets of governmental activities</b>	<b>\$ 223,488</b>	<b>\$ 125,645</b>



**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, 2010**

	<b>EXTERNAL PORTION INVESTMENT POOL</b>	<b>INDIVIDUAL INVESTMENT FUNDS</b>	<b>TOTAL INVESTMENT TRUST FUNDS</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 23,017,245	\$ 3,793,665	\$ 26,810,910
Investments	4,944,860	-	4,944,860
<b>Total assets</b>	<b>27,962,105</b>	<b>3,793,665</b>	<b>31,755,770</b>
 <b>NET ASSETS</b>			
Held in trust for:			
External investment pool participants	27,962,105	-	27,962,105
Individual investment accounts	-	3,793,665	3,793,665
<b>Total net assets</b>	<b>\$ 27,962,105</b>	<b>\$ 3,793,665</b>	<b>\$ 31,755,770</b>

**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, 2010**

	<b>EXTERNAL PORTION INVESTMENT POOL</b>	<b>INDIVIDUAL INVESTMENT FUNDS</b>	<b>TOTAL INVESTMENT TRUST FUNDS</b>
<b>ADDITIONS</b>			
Contributions to pooled investments	\$ 108,134,127	\$ 1,841,753	\$ 109,975,880
Interest and investment income	230,972	18,585	249,557
<b>Total additions</b>	<b>108,365,099</b>	<b>1,860,338</b>	<b>110,225,437</b>
<b>DEDUCTIONS</b>			
Distribution from pooled investments	110,861,102	2,198,859	113,059,961
Administrative expenses	6,894	-	6,894
<b>Total deductions</b>	<b>110,867,996</b>	<b>2,198,859</b>	<b>113,066,855</b>
<b>Change in net assets held in trust for: Pool participants</b>	<b>(2,502,897)</b>	<b>(338,521)</b>	<b>(2,841,418)</b>
Net assets held in trust, beginning of year	30,465,002	4,132,186	34,597,188
<b>Net assets held in trust, end of year</b>	<b>\$ 27,962,105</b>	<b>\$ 3,793,665</b>	<b>\$ 31,755,770</b>



**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

Tri-County Working Group	Entitlement Levy
Special Mobile Units - Holding	Tax Review
Fairgrounds Users Foundation	Mobile Home/Partial Pay Holding
Payroll Fund	Protested Tax
Refund Revolving	Estate Administrator
AT&T Advance Holding	Redemption
Sheriff's Commissary	Clerk of District Court
Sheriff's Volunteer Fire Department	Investment Earnings
County Crime Prevention Program	Restitution
Sheriff's Civil Trust	Fairgrounds Security Deposits
Solid Waste Task Force	MACO Medical Flex Plan
Tax Deed Land	
Cooney Patient Trust	

Special Districts

Augusta Fire	Marysville Fire District
Eastgate Fire District	Augusta Rural Fire
Baxendale Fire	Montana City Fire District
East Helena Valley Fire	Tri-Lakes Fire Service Area
Birdseye Fire	Helena Valley Irrigation
Wolf Creek/Craig Fire	Helena Valley Irrigation Contract
York Fire	Augusta Cemetery
Canyon Creek Fire	Soil Conservation District
Dearborn Fire Service Area	LaCasa Grande Water District
Westside Fire	Treasure State Sewer District
Lincoln Fire	Augusta Water/Sewer District
West Helena Valley Fire	Lincoln Hospital District

Cities

City of Helena  
City of East Helena



**LEWIS AND CLARK COUNTY, MONTANA**

**FIDUCIARY ASSETS – AGENCY FUNDS**

State

Motor Vehicles - DOJ  
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  
Parole Supervisory Fee  
Livestock (Per Capita) Assessments  
University Millage  
State Equalization Aid  
Vo-Tech Millage  
Montana Land Information  
Forest Fire Protection  
Abandoned Property  
Montana Interactive

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, 2010  
 (Page 1 of 6)**

	<b>TRI-COUNTY WORKING GROUP</b>	<b>SPEC MOBILE-UNITS HOLDING</b>	<b>FAIRGROUNDS USERS FOUNDATION</b>	<b>PAYROLL</b>	<b>REFUND REVOLVING</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,015	\$ -	\$ 41,581	\$ 231,618	\$ -
Investments	218	-	8,934	49,760	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,233</b>	<b>\$ -</b>	<b>\$ 50,515</b>	<b>\$ 281,378</b>	<b>\$ -</b>
<b>Liabilities:</b>					
Accounts payable	\$ 1,233	\$ -	\$ 50,515	\$ -	\$ -
Intergovernmental payable	-	-	-	281,378	-
<b>Total liabilities</b>	<b>\$ 1,233</b>	<b>\$ -</b>	<b>\$ 50,515</b>	<b>\$ 281,378</b>	<b>\$ -</b>

**LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS  
 FIDUCIARY FUNDS  
 June 30, 2010  
 (Page 2 of 6)**

	<b>AT &amp; T ADVANCE HOLDING</b>	<b>SHERIFF'S COMMISSARY</b>	<b>SHERIFF'S VOLUNTEER FIRE DEPARTMENT</b>	<b>COUNTY CRIME PREVENTION PROGRAM</b>	<b>SHERIFF CIVIL TRUST</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 809	\$ 6,116	\$ 1,974	\$ 593	\$ 37,363
Investments	174	1,314	424	129	8,027
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
<b>Total assets</b>	<b>\$ 983</b>	<b>\$ 7,430</b>	<b>\$ 2,398</b>	<b>\$ 722</b>	<b>\$ 45,390</b>
<b>Liabilities:</b>					
Accounts payable	\$ 983	\$ 7,430	\$ 2,398	\$ 722	\$ 45,390
Intergovernmental payable	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 983</b>	<b>\$ 7,430</b>	<b>\$ 2,398</b>	<b>\$ 722</b>	<b>\$ 45,390</b>

**LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS  
 FIDUCIARY FUNDS  
 June 30, 2010  
 (Page 3 of 6)**

	<u>SOLID WASTE TASK FORCE</u>	<u>TAX DEED LAND</u>	<u>COONEY PATIENT TRUST</u>	<u>ENTITLEMENT LEVY</u>	<u>TAX REVIEW</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,409	\$ -	\$ 1,375	\$ -	\$ 62,970
Investments	302	-	296	-	13,527
Receivables:					
Taxes/assessments	-	-	-	261,872	-
Land held for resale	-	7,042	-	-	-
<b>Total assets</b>	<b><u>\$ 1,711</u></b>	<b><u>\$ 7,042</u></b>	<b><u>\$ 1,671</u></b>	<b><u>\$ 261,872</u></b>	<b><u>\$ 76,497</u></b>
<b>Liabilities:</b>					
Accounts payable	\$ 1,711	\$ 7,042	\$ 1,671	\$ -	\$ 76,497
Intergovernmental payable	-	-	-	261,872	-
<b>Total liabilities</b>	<b><u>\$ 1,711</u></b>	<b><u>\$ 7,042</u></b>	<b><u>\$ 1,671</u></b>	<b><u>\$ 261,872</u></b>	<b><u>\$ 76,497</u></b>

**LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS  
 FIDUCIARY FUNDS  
 June 30, 2010  
 (Page 4 of 6)**

	<u>MOBILE HOME PARTIAL PAYMENT HOLDING</u>	<u>PROTESTED TAX</u>	<u>ESTATE ADMINISTRATOR</u>	<u>REDEMPTIONS</u>	<u>CLERK OF DISTRICT COURT</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 4,409,331	\$ 97,678	\$ 21,133	\$ 97,487
Investments	-	947,269	20,985	4,540	20,943
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 5,356,600</b>	<b>\$ 118,663</b>	<b>\$ 25,673</b>	<b>\$ 118,430</b>
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 5,356,600	\$ 118,663	\$ 25,673	\$ 118,430
Intergovernmental payable	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 5,356,600</b>	<b>\$ 118,663</b>	<b>\$ 25,673</b>	<b>\$ 118,430</b>

**LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS  
 FIDUCIARY FUNDS  
 June 30, 2010  
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	<u>INVESTMENT EARNINGS</u>	<u>RESTITUTION</u>	<u>FAIRGROUNDS SECURITY DEPOSITS</u>	<u>SPECIAL DISTRICTS</u>	<u>SCHOOLS</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 59,720	\$ 10,176	\$ 36,597	\$ -
Investments	-	12,830	2,187	7,862	-
Receivables:					
Taxes/assessments	-	-	-	155,504	4,732,375
Land held for resale	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ -</u></b>	<b><u>\$ 72,550</u></b>	<b><u>\$ 12,363</u></b>	<b><u>\$ 199,963</u></b>	<b><u>\$ 4,732,375</u></b>
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 72,550	\$ 12,363	\$ -	\$ -
Intergovernmental payable	-	-	-	199,963	4,732,375
<b>Total liabilities</b>	<b><u>\$ -</u></b>	<b><u>\$ 72,550</u></b>	<b><u>\$ 12,363</u></b>	<b><u>\$ 199,963</u></b>	<b><u>\$ 4,732,375</u></b>

**LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS  
 FIDUCIARY FUNDS  
 June 30, 2010  
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	<u>CITIES</u>	<u>MACO MEDICAL FLEX PLAN</u>	<u>STATE</u>	<u>TOTAL AGENCY FUNDS</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 216,344	\$ 361	\$ 750,884	\$ 6,086,534
Investments	46,478	77	161,314	1,307,590
Receivables:				
Taxes/assessments	2,118,377	-	1,647,873	8,916,001
Land held for resale	-	-	-	7,042
<b>Total assets</b>	<b><u>\$ 2,381,199</u></b>	<b><u>\$ 438</u></b>	<b><u>\$ 2,560,071</u></b>	<b><u>\$ 16,317,167</u></b>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 438	\$ -	\$ 5,900,309
Intergovernmental payable	2,381,199	-	2,560,071	10,416,858
<b>Total liabilities</b>	<b><u>\$ 2,381,199</u></b>	<b><u>\$ 438</u></b>	<b><u>\$ 2,560,071</u></b>	<b><u>\$ 16,317,167</u></b>

**LEWIS AND CLARK COUNTY, MONTANA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
Year Ended June 30, 2010  
(Page 1 of 8)**

	<u>BALANCE</u> <u>July 1, 2009</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>June 30, 2010</u>
<b>TRI-COUNTY WORKING GROUP</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 1,338	\$ 105	\$ 1,233
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,338</u></b>	<b><u>\$ 105</u></b>	<b><u>\$ 1,233</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 1,338	\$ 105	\$ 1,233
Due to other governmental units	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,338</u></b>	<b><u>\$ 105</u></b>	<b><u>\$ 1,233</u></b>
<b>SPECIAL MOBILE UNITS - HOLDING</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 195,749	\$ 195,749	\$ -
Receivables	-	-	-	-
Due from other County funds	-	-	-	-
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b><u>\$ -</u></b>	<b><u>\$ 195,749</u></b>	<b><u>\$ 195,749</u></b>	<b><u>\$ -</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 195,749	\$ 195,749	\$ -
Due to other governmental units	-	-	-	-
Due to other County funds	-	-	-	-
Due to other individuals	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ -</u></b>	<b><u>\$ 195,749</u></b>	<b><u>\$ 195,749</u></b>	<b><u>\$ -</u></b>
<b>FAIRGROUNDS USERS FOUNDATION</b>				
<b>ASSETS</b>				
Cash and investments	\$ 50,344	\$ 15,071	\$ 14,900	\$ 50,515
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 50,344</u></b>	<b><u>\$ 15,071</u></b>	<b><u>\$ 14,900</u></b>	<b><u>\$ 50,515</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 50,344	\$ 15,071	\$ 14,900	\$ 50,515
Due to other governmental units	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 50,344</u></b>	<b><u>\$ 15,071</u></b>	<b><u>\$ 14,900</u></b>	<b><u>\$ 50,515</u></b>
<b>PAYROLL</b>				
<b>ASSETS</b>				
Cash and investments	\$ 227,140	\$ 9,160,429	\$ 9,106,191	\$ 281,378
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 227,140</u></b>	<b><u>\$ 9,160,429</u></b>	<b><u>\$ 9,106,191</u></b>	<b><u>\$ 281,378</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	227,140	9,160,429	9,106,191	281,378
<b>Total Liabilities</b>	<b><u>\$ 227,140</u></b>	<b><u>\$ 9,160,429</u></b>	<b><u>\$ 9,106,191</u></b>	<b><u>\$ 281,378</u></b>



LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 Year Ended June 30, 2010  
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	BALANCE July 1, 2009	ADDITIONS	DELETIONS	BALANCE June 30, 2010
<b>REFUND REVOLVING</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 66,921	\$ 66,921	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 66,921</u>	<u>\$ 66,921</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 66,921	\$ 66,921	\$ -
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 66,921</u>	<u>\$ 66,921</u>	<u>\$ -</u>
<b>AT &amp; T ADVANCE HOLDING</b>				
<b>ASSETS</b>				
Cash and investments	\$ 983	\$ -	\$ -	\$ 983
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 983	\$ -	\$ -	\$ 983
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>
<b>SHERIFF'S COMMISSARY</b>				
<b>ASSETS</b>				
Cash and investments	\$ 16,442	\$ 201,908	\$ 210,920	\$ 7,430
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 16,442</u>	<u>\$ 201,908</u>	<u>\$ 210,920</u>	<u>\$ 7,430</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 16,442	\$ 201,908	\$ 210,920	\$ 7,430
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 16,442</u>	<u>\$ 201,908</u>	<u>\$ 210,920</u>	<u>\$ 7,430</u>
<b>SHERIFF'S VOLUNTEER FIRE DEPARTMENT</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
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>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 Year Ended June 30, 2010  
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	BALANCE July 1, 2009	ADDITIONS	DELETIONS	BALANCE June 30, 2010
<b>COUNTY CRIME PREVENTION PROGRAM</b>				
<b>ASSETS</b>				
Cash and investments	\$ 722	\$ -	\$ -	\$ 722
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 722</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 722	\$ -	\$ -	\$ 722
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 722</u>
<b>SHERIFF'S CIVIL TRUST</b>				
<b>ASSETS</b>				
Cash and investments	\$ 41,204	\$ 224,258	\$ 220,072	\$ 45,390
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 41,204</u>	<u>\$ 224,258</u>	<u>\$ 220,072</u>	<u>\$ 45,390</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 41,204	\$ 224,258	\$ 220,072	\$ 45,390
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 41,204</u>	<u>\$ 224,258</u>	<u>\$ 220,072</u>	<u>\$ 45,390</u>
<b>SOLID WASTE TASK FORCE</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
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>
<b>TAX DEED LAND</b>				
<b>ASSETS</b>				
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>
<b>LIABILITIES</b>				
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>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 Year Ended June 30, 2010  
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	BALANCE July 1, 2009	ADDITIONS	DELETIONS	BALANCE June 30, 2010
<b>COONEY PATIENT TRUST</b>				
<b>ASSETS</b>				
Cash and investments	\$ 5,289	\$ 12,096	\$ 15,714	\$ 1,671
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 5,289</u>	<u>\$ 12,096</u>	<u>\$ 15,714</u>	<u>\$ 1,671</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,289	\$ 12,096	\$ 15,714	\$ 1,671
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 5,289</u>	<u>\$ 12,096</u>	<u>\$ 15,714</u>	<u>\$ 1,671</u>
<b>ENTITLEMENT LEVY</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 3,251,022	\$ 3,251,022	\$ -
Receivables	122,937	1,959,044	1,820,109	261,872
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 122,937</u>	<u>\$ 5,210,066</u>	<u>\$ 5,071,131</u>	<u>\$ 261,872</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	122,937	5,210,066	5,071,131	261,872
Total Liabilities	<u>\$ 122,937</u>	<u>\$ 5,210,066</u>	<u>\$ 5,071,131</u>	<u>\$ 261,872</u>
<b>TAX REVIEW</b>				
<b>ASSETS</b>				
Cash and investments	\$ 51,989	\$ 28,522	\$ 4,014	\$ 76,497
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 51,989</u>	<u>\$ 28,522</u>	<u>\$ 4,014</u>	<u>\$ 76,497</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 51,989	\$ 28,522	\$ 4,014	\$ 76,497
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 51,989</u>	<u>\$ 28,522</u>	<u>\$ 4,014</u>	<u>\$ 76,497</u>
<b>MOBILE HOME/PARTIAL PAY HOLDING</b>				
<b>ASSETS</b>				
Cash and investments	\$ 40,651	\$ 33,251	\$ 73,902	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 40,651</u>	<u>\$ 33,251</u>	<u>\$ 73,902</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 40,651	\$ 33,251	\$ 73,902	\$ -
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 40,651</u>	<u>\$ 33,251</u>	<u>\$ 73,902</u>	<u>\$ -</u>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 Year Ended June 30, 2010  
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	BALANCE July 1, 2009	ADDITIONS	DELETIONS	BALANCE June 30, 2010
<b>PROTESTED TAX</b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,049,996	\$ 3,509,934	\$ 1,203,330	\$ 5,356,600
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 3,049,996</u>	<u>\$ 3,509,934</u>	<u>\$ 1,203,330</u>	<u>\$ 5,356,600</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,049,996	\$ 3,509,934	\$ 1,203,330	\$ 5,356,600
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 3,049,996</u>	<u>\$ 3,509,934</u>	<u>\$ 1,203,330</u>	<u>\$ 5,356,600</u>
<b>ESTATE ADMINISTRATION</b>				
<b>ASSETS</b>				
Cash and investments	\$ 115,674	\$ 8,094	\$ 5,105	\$ 118,663
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 115,674</u>	<u>\$ 8,094</u>	<u>\$ 5,105</u>	<u>\$ 118,663</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 115,674	\$ 8,094	\$ 5,105	\$ 118,663
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 115,674</u>	<u>\$ 8,094</u>	<u>\$ 5,105</u>	<u>\$ 118,663</u>
<b>REDEMPTIONS</b>				
<b>ASSETS</b>				
Cash and investments	\$ 9,348	\$ 108,646	\$ 92,321	\$ 25,673
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 9,348</u>	<u>\$ 108,646</u>	<u>\$ 92,321</u>	<u>\$ 25,673</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,348	\$ 108,646	\$ 92,321	\$ 25,673
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 9,348</u>	<u>\$ 108,646</u>	<u>\$ 92,321</u>	<u>\$ 25,673</u>
<b>CLERK OF DISTRICT COURT</b>				
<b>ASSETS</b>				
Cash and investments	\$ 66,953	\$ 773,323	\$ 721,846	\$ 118,430
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 66,953</u>	<u>\$ 773,323</u>	<u>\$ 721,846</u>	<u>\$ 118,430</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 66,953	\$ 773,323	\$ 721,846	\$ 118,430
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 66,953</u>	<u>\$ 773,323</u>	<u>\$ 721,846</u>	<u>\$ 118,430</u>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 Year Ended June 30, 2010  
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	BALANCE July 1, 2009	ADDITIONS	DELETIONS	BALANCE June 30, 2010
<b>INVESTMENT EARNINGS</b>				
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 602,300	\$ 602,300	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 602,300</b>	<b>\$ 602,300</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	-	602,300	602,300	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 602,300</b>	<b>\$ 602,300</b>	<b>\$ -</b>
<b>RESTITUTION</b>				
<b>ASSETS</b>				
Cash and investments	\$ 76,192	\$ 159,399	\$ 163,041	\$ 72,550
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b>\$ 76,192</b>	<b>\$ 159,399</b>	<b>\$ 163,041</b>	<b>\$ 72,550</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 76,192	\$ 159,399	\$ 163,041	\$ 72,550
Due to other governmental units	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 76,192</b>	<b>\$ 159,399</b>	<b>\$ 163,041</b>	<b>\$ 72,550</b>
<b>FAIRGROUNDS SECURITY DEPOSITS</b>				
<b>ASSETS</b>				
Cash and investments	\$ 8,563	\$ 34,613	\$ 30,813	\$ 12,363
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b>\$ 8,563</b>	<b>\$ 34,613</b>	<b>\$ 30,813</b>	<b>\$ 12,363</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 8,563	\$ 34,613	\$ 30,813	\$ 12,363
Due to other governmental units	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 8,563</b>	<b>\$ 34,613</b>	<b>\$ 30,813</b>	<b>\$ 12,363</b>
<b>SPECIAL DISTRICTS</b>				
<b>ASSETS</b>				
Cash and investments	\$ 41,774	\$ 142,307	\$ 139,622	\$ 44,459
Receivables	75,307	1,980,802	1,900,605	155,504
Land acquired by tax deed	-	-	-	-
<b>Total Assets</b>	<b>\$ 117,081</b>	<b>\$ 2,123,109</b>	<b>\$ 2,040,227</b>	<b>\$ 199,963</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	117,081	2,123,109	2,040,227	199,963
<b>Total Liabilities</b>	<b>\$ 117,081</b>	<b>\$ 2,123,109</b>	<b>\$ 2,040,227</b>	<b>\$ 199,963</b>

LEWIS AND CLARK COUNTY, MONTANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 Year Ended June 30, 2010  
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	BALANCE July 1, 2009	ADDITIONS	DELETIONS	BALANCE June 30, 2010
<b>SCHOOL FUNDS</b>				
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables	2,250,173	34,522,433	32,040,231	4,732,375
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 2,250,173</u>	<u>\$ 34,522,433</u>	<u>\$ 32,040,231</u>	<u>\$ 4,732,375</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	2,250,173	34,522,433	32,040,231	4,732,375
Total Liabilities	<u>\$ 2,250,173</u>	<u>\$ 34,522,433</u>	<u>\$ 32,040,231</u>	<u>\$ 4,732,375</u>
<b>CITY FUNDS</b>				
ASSETS				
Cash and investments	\$ 205,945	\$ 16,361,645	\$ 16,304,768	\$ 262,822
Receivables	1,021,332	16,810,098	15,713,053	2,118,377
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 1,227,277</u>	<u>\$ 33,171,743</u>	<u>\$ 32,017,821</u>	<u>\$ 2,381,199</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	1,227,277	33,171,743	32,017,821	2,381,199
Total Liabilities	<u>\$ 1,227,277</u>	<u>\$ 33,171,743</u>	<u>\$ 32,017,821</u>	<u>\$ 2,381,199</u>
<b>MACO MEDICAL FLEX PLAN</b>				
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>
<b>STATE FUNDS</b>				
ASSETS				
Cash and investments	\$ 776,097	\$ 19,947,832	\$ 19,811,731	\$ 912,198
Receivables	786,140	12,383,062	11,521,329	1,647,873
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 1,562,237</u>	<u>\$ 32,330,894</u>	<u>\$ 31,333,060</u>	<u>\$ 2,560,071</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	1,562,237	32,330,894	31,333,060	2,560,071
Total Liabilities	<u>\$ 1,562,237</u>	<u>\$ 32,330,894</u>	<u>\$ 31,333,060</u>	<u>\$ 2,560,071</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, 2010 and 2009**

	<b>2010</b>	<b>2009</b>
<b>Governmental Funds Capital Assets:</b>		
Land	\$ 4,075,341	\$ 4,075,341
Buildings	14,999,340	14,884,406
Improvements other than buildings	1,612,350	1,612,350
Infrastructure	9,772,538	9,723,565
Machinery and equipment	11,180,513	10,669,769
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 41,640,082</b>	<b>\$ 40,965,431</b>
 <b>Investment in Governmental Funds Capital Assets by Source:</b>		
General fund	\$ 11,659,349	\$ 11,660,849
Special revenue funds	15,957,150	16,206,983
Capital projects funds	14,023,583	13,087,769
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 41,640,082</b>	<b>\$ 40,955,601</b>

(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, 2010

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	INFRASTRUCTURE	MACHINERY AND EQUIPMENT	TOTAL
<b>GENERAL GOVERNMENT</b>						
Legislative services	\$ -	\$ 956,979	\$ -	\$ -	\$ 79,735	\$ 1,036,714
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	-	-	-	-	391,545	391,545
Election services	-	-	-	-	134,686	134,686
Planning services	-	-	-	-	65,145	65,145
Records administration	-	-	-	-	294,930	294,930
Legal services	-	-	-	-	-	-
<b>Total General Government</b>	<b>4,052,476</b>	<b>8,423,599</b>	<b>548,124</b>	<b>-</b>	<b>1,155,402</b>	<b>14,179,601</b>
<b>PUBLIC SAFETY</b>						
Law enforcement services	-	453,492	-	6,006,233	3,770,990	10,230,715
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
<b>Total Public Safety</b>	<b>22,865</b>	<b>4,043,053</b>	<b>-</b>	<b>6,006,233</b>	<b>3,997,557</b>	<b>14,069,708</b>
<b>PUBLIC WORKS</b>						
Public work administration	-	32,757	-	-	37,922	70,679
Road and street services	-	-	291,154	3,766,305	5,289,506	9,346,965
Cemetery services	-	88,304	748,456	-	144,948	981,708
Facilities administration	-	241,932	-	-	31,863	273,795
Weed spraying services	-	45,983	-	-	259,086	305,069
<b>Total Public Works</b>	<b>-</b>	<b>408,976</b>	<b>1,039,610</b>	<b>3,766,305</b>	<b>5,763,325</b>	<b>10,978,216</b>
<b>PUBLIC HEALTH</b>						
Public health services	-	-	-	-	231,417	231,417
Animal control services	-	-	-	-	-	-
<b>Total Public Health</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,417</b>	<b>231,417</b>
<b>CULTURE AND RECREATION</b>						
Park and recreations services	-	-	24,616	-	24,962	49,578
Library services	-	2,123,712	-	-	-	2,123,712
<b>Total Culture and Recreation</b>	<b>-</b>	<b>2,123,712</b>	<b>24,616</b>	<b>-</b>	<b>24,962</b>	<b>2,173,290</b>
<b>SOCIAL AND ECONOMICS</b>						
County extension	-	-	-	-	7,850	7,850
<b>Total Social and Economics</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,850</b>	<b>7,850</b>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 4,075,341</b>	<b>\$ 14,999,340</b>	<b>\$ 1,612,350</b>	<b>\$ 9,772,538</b>	<b>\$ 11,180,513</b>	<b>\$ 41,640,082</b>

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, 2010

FUNCTION AND ACTIVITY	GOVERNMENTAL FUNDS CAPITAL ASSETS (2) JULY 1, 2009	ADDITIONS	DEDUCTIONS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2010
<b>GENERAL GOVERNMENT</b>				
Legislative services	\$ 881,105	\$ 155,609	\$ -	\$ 1,036,714
Judicial services	210,158	-	-	210,158
Administrative services	8,817,045	-	-	8,817,045
Financial services	391,545	-	-	391,545
Election services	134,686	-	-	134,686
Planning services	47,150	17,995	-	65,145
Records administration	285,934	8,996	-	294,930
Legal services	-	-	-	-
<b>Total General Government</b>	<b>10,767,623</b>	<b>182,600</b>	<b>-</b>	<b>10,950,223</b>
<b>PUBLIC SAFETY</b>				
Law enforcement services	10,279,409	147,454	196,148	10,230,715
Detention and correction services	3,589,561	-	-	3,589,561
Fire services	167,569	-	-	167,569
Civil defense	81,863	-	-	81,863
<b>Total Public Safety</b>	<b>14,118,402</b>	<b>147,454</b>	<b>196,148</b>	<b>14,069,708</b>
<b>PUBLIC WORKS</b>				
Public work administration	70,679	-	-	70,679
Road and street services	12,025,154	915,272	364,083	12,576,343
Cemetery services	1,008,201	13,375	-	1,021,576
Facilities administration	273,795	-	39,868	233,927
Weed spraying services	297,615	41,371	33,917	305,069
<b>Total Public Works</b>	<b>13,675,444</b>	<b>970,018</b>	<b>437,868</b>	<b>14,207,594</b>
<b>PUBLIC HEALTH</b>				
Public health services	231,417	-	-	231,417
Animal control service	-	-	-	-
<b>Total Public Health</b>	<b>231,417</b>	<b>-</b>	<b>-</b>	<b>231,417</b>
<b>CULTURE AND RECREATION</b>				
Park and recreations services	34,991	14,587	-	49,578
Library services	2,123,712	-	-	2,123,712
<b>Total Culture and Recreation</b>	<b>2,158,703</b>	<b>14,587</b>	<b>-</b>	<b>2,173,290</b>
<b>SOCIAL AND ECONOMICS</b>				
County extension	13,842	7,850	13,842	7,850
<b>Total Social and Economics</b>	<b>13,842</b>	<b>7,850</b>	<b>13,842</b>	<b>7,850</b>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 40,965,431</b>	<b>\$ 1,322,509</b>	<b>\$ 647,858</b>	<b>\$ 41,640,082</b>

(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.

<b>Contents</b>	<b>Page</b>
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 Nine Fiscal Years  
 (accrual basis of accounting)  
 (amounts expressed in thousands)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Governmental activities</b>									
Investment in capital assets, net of related debt	\$ 11,218	\$ 10,686	\$ 11,657	\$ 19,059	\$ 16,052	\$ 22,343	\$ 24,104	\$ 26,686	\$ 27,500
Restricted	6,815	459	460	483	476	503	539	588	506
Unrestricted	2,790	10,503	11,432	12,108	16,583	16,265	18,525	19,063	21,026
<b>Total governmental activities net assets</b>	<b>\$ 20,823</b>	<b>\$ 21,648</b>	<b>\$ 23,549</b>	<b>\$ 31,650</b>	<b>\$ 33,111</b>	<b>\$ 39,111</b>	<b>\$ 43,168</b>	<b>\$ 46,337</b>	<b>\$ 49,032</b>
<b>Business-type activities</b>									
Investment in capital assets, net of related debt	\$ 2,084	\$ 2,303	\$ 2,255	\$ 2,837	\$ 3,681	\$ 4,319	\$ 6,774	\$ 10,407	\$ 11,187
Restricted	792	789	799	518	500	498	2,704	1,164	908
Unrestricted	501	601	1,420	2,264	2,589	3,007	(839)	(2,045)	(1,529)
<b>Total business-type activities net assets</b>	<b>\$ 3,377</b>	<b>\$ 3,693</b>	<b>\$ 4,474</b>	<b>\$ 5,619</b>	<b>\$ 6,770</b>	<b>\$ 7,824</b>	<b>\$ 8,639</b>	<b>\$ 9,526</b>	<b>\$ 10,566</b>
<b>Primary government</b>									
Investment in capital assets, net of related debt	\$ 13,302	\$ 12,989	\$ 13,912	\$ 21,896	\$ 19,733	\$ 26,662	\$ 30,878	\$ 37,093	\$ 38,687
Restricted	7,607	1,248	1,259	1,001	976	1,001	3,243	1,752	1,414
Unrestricted	3,291	11,104	12,852	14,372	19,172	19,272	17,686	17,018	19,497
<b>Total primary government net assets</b>	<b>\$ 24,200</b>	<b>\$ 25,341</b>	<b>\$ 28,023</b>	<b>\$ 37,269</b>	<b>\$ 39,881</b>	<b>\$ 46,935</b>	<b>\$ 51,807</b>	<b>\$ 55,863</b>	<b>\$ 59,598</b>

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

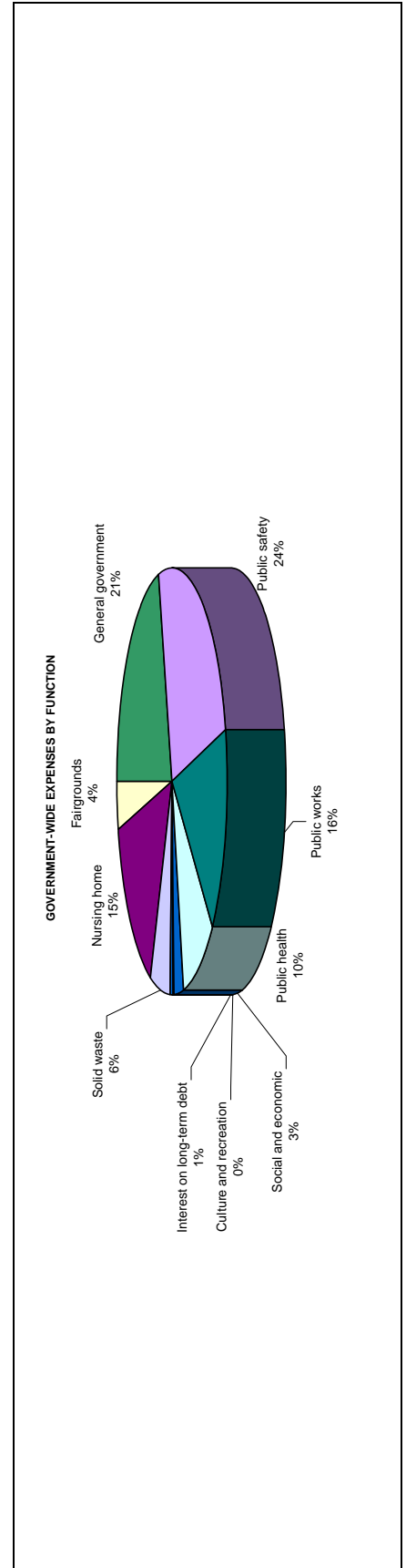
	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Expenses</b>									
Governmental activities:									
General government	\$ 5,898	\$ 5,585	\$ 6,376	\$ 6,521	\$ 9,605	\$ 10,709	\$ 7,521	\$ 9,444	\$ 8,785
Public safety	6,251	6,984	7,024	6,999	7,920	4,900	8,860	9,343	10,255
Public works	3,116	3,614	3,556	3,345	3,603	4,484	4,777	4,187	6,584
Public health	2,849	3,132	2,737	2,841	2,972	3,352	3,580	3,917	4,056
Social and economic	564	860	1,141	1,020	1,427	1,726	1,746	1,243	1,167
Culture and recreation	209	107	139	169	96	91	99	125	149
Interest on long-term debt	175	197	151	141	370	311	338	324	249
<b>Total governmental activities expenses</b>	<b>19,062</b>	<b>20,479</b>	<b>21,124</b>	<b>21,036</b>	<b>25,993</b>	<b>25,573</b>	<b>26,921</b>	<b>28,583</b>	<b>31,245</b>
Business-type activities:									
Solid waste	1,828	1,919	1,840	1,889	1,948	2,021	2,213	2,267	2,469
Nursing home	4,326	4,510	4,753	4,981	5,098	5,353	5,493	5,915	6,169
Fairgrounds	-	109	427	545	643	708	671	1,182	1,528
<b>Total business-type activities expenses</b>	<b>6,154</b>	<b>6,538</b>	<b>7,020</b>	<b>7,415</b>	<b>7,689</b>	<b>8,082</b>	<b>8,377</b>	<b>9,364</b>	<b>10,166</b>
<b>Total primary government expenses</b>	<b>\$ 25,216</b>	<b>\$ 27,017</b>	<b>\$ 28,144</b>	<b>\$ 28,451</b>	<b>\$ 33,682</b>	<b>\$ 33,655</b>	<b>\$ 35,298</b>	<b>\$ 37,947</b>	<b>\$ 41,411</b>
<b>Program Revenues</b>									
Governmental activities:									
Charges for services:									
General government	\$ 1,276	\$ 1,230	\$ 1,293	\$ 1,233	\$ 1,458	\$ 1,649	\$ 1,580	\$ 1,632	\$ 1,675
Public safety	729	543	675	766	800	828	677	771	768
Public works	117	127	71	124	108	63	102	85	107
Public health	478	441	642	636	791	646	835	826	797
Social and economic	-	12	-	-	-	5	3	2	1
Operating grants and contributions	2,968	3,097	2,073	2,780	2,726	2,692	2,832	3,124	3,100
Capital grants and contributions	713	864	1,241	6,192	1,126	1,733	2,629	5,549	2,334
<b>Total governmental activities program revenues</b>	<b>6,281</b>	<b>6,314</b>	<b>5,995</b>	<b>11,731</b>	<b>7,009</b>	<b>7,616</b>	<b>8,658</b>	<b>11,989</b>	<b>8,782</b>
Business-type activities:									
Charges for services:									
Solid waste	2,152	1,982	2,349	2,065	2,044	2,113	2,217	2,043	2,929
Nursing home	3,900	4,222	4,657	4,613	4,989	5,048	5,093	5,583	5,474
Fairgrounds	-	66	387	395	387	432	417	584	696
Capital grants and contributions	-	84	-	-	-	-	-	-	-
<b>Total business-type activities program revenues</b>	<b>6,052</b>	<b>6,354</b>	<b>7,393</b>	<b>7,073</b>	<b>7,420</b>	<b>7,593</b>	<b>7,727</b>	<b>8,210</b>	<b>9,099</b>
<b>Total primary government program revenues</b>	<b>\$ 12,333</b>	<b>\$ 12,668</b>	<b>\$ 13,388</b>	<b>\$ 18,804</b>	<b>\$ 14,429</b>	<b>\$ 15,209</b>	<b>\$ 16,385</b>	<b>\$ 20,199</b>	<b>\$ 17,881</b>
<b>Net (expense) revenue</b>	<b>\$ (12,781)</b>	<b>\$ (14,165)</b>	<b>\$ (15,129)</b>	<b>\$ (9,305)</b>	<b>\$ (18,984)</b>	<b>\$ (17,957)</b>	<b>\$ (18,263)</b>	<b>\$ (16,594)</b>	<b>\$ (22,463)</b>
Governmental activities:	(102)	(184)	373	(342)	(269)	(489)	(650)	(1,154)	(1,067)
Business-type activities									
<b>Total primary government expenses</b>	<b>\$ (12,883)</b>	<b>\$ (14,349)</b>	<b>\$ (14,756)</b>	<b>\$ (9,647)</b>	<b>\$ (19,253)</b>	<b>\$ (18,446)</b>	<b>\$ (18,913)</b>	<b>\$ (17,748)</b>	<b>\$ (23,530)</b>



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

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Revenues and Other Changes in Net Assets</b>									
Governmental activities:									
Taxes									
Property taxes	\$ 12,246	\$ 10,705	\$ 11,052	\$ 11,878	\$ 14,388	\$ 14,153	\$ 15,934	\$ 16,226	\$ 18,300
Local option tax	-	1,577	1,682	1,727	1,835	1,946	2,041	1,974	2,052
Other taxes	-	74	82	191	27	22	18	29	35
Unrestricted grants and contributions	2,690	2,449	3,510	3,214	3,409	2,884	2,896	4,179	4,266
Investment earnings	398	336	219	331	573	891	921	468	277
Miscellaneous	489	284	998	521	458	388	644	550	680
Contributions of capital assets	-	-	-	-	-	-	-	(2,964)	-
Transfers	(645)	(436)	(514)	(457)	(246)	(259)	(133)	(699)	(452)
<b>Total governmental activities</b>	<b>15,178</b>	<b>14,989</b>	<b>17,029</b>	<b>17,405</b>	<b>20,444</b>	<b>20,025</b>	<b>22,321</b>	<b>19,763</b>	<b>25,158</b>
Business-type activities:									
Taxes	-	-	-	960	1,063	1,133	1,139	1,245	1,351
Unrestricted grants and contributions	-	-	-	-	-	-	70	43	287
Investment earnings	69	63	39	66	126	184	180	55	17
Miscellaneous	-	1	(146)	5	(14)	(33)	(57)	-	-
Transfers	410	436	514	457	246	259	133	699	452
<b>Total business-type activities</b>	<b>479</b>	<b>500</b>	<b>407</b>	<b>1,488</b>	<b>1,421</b>	<b>1,543</b>	<b>1,465</b>	<b>2,042</b>	<b>2,107</b>
<b>Total primary government</b>	<b>\$ 15,657</b>	<b>\$ 15,489</b>	<b>\$ 17,436</b>	<b>\$ 18,893</b>	<b>\$ 21,865</b>	<b>\$ 21,568</b>	<b>\$ 23,786</b>	<b>\$ 21,805</b>	<b>\$ 27,265</b>
<b>Change in Net Assets</b>									
Governmental activities	\$ 2,397	\$ 824	\$ 1,900	\$ 8,100	\$ 1,460	\$ 2,068	\$ 4,058	\$ 3,169	\$ 2,695
Business-type activities	377	316	780	1,146	1,152	1,054	815	888	1,040
<b>Total primary government</b>	<b>\$ 2,774</b>	<b>\$ 1,140</b>	<b>\$ 2,680</b>	<b>\$ 9,246</b>	<b>\$ 2,612</b>	<b>\$ 3,122</b>	<b>\$ 4,873</b>	<b>\$ 4,057</b>	<b>\$ 3,735</b>

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									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General fund										
Reserved	\$ 45	\$ 129	\$ 68	\$ 43	\$ 1,219	\$ 51	\$ 60	\$ 69	\$ 55	\$ 120
Unreserved	1,175	1,633	1,457	1,122	411	2,038	2,047	2,008	1,845	2,044
<b>Total general fund</b>	<b>\$ 1,220</b>	<b>\$ 1,762</b>	<b>\$ 1,525</b>	<b>\$ 1,165</b>	<b>\$ 1,630</b>	<b>\$ 2,089</b>	<b>\$ 2,107</b>	<b>\$ 2,077</b>	<b>\$ 1,900</b>	<b>\$ 2,164</b>
All other governmental funds										
Reserved	\$ 842	\$ 985	\$ 838	\$ 782	\$ 773	\$ 1,092	\$ 1,305	\$ 2,565	\$ 5,148	\$ 3,825
Unreserved, reported in:										
Special revenue funds	3,973	4,616	4,643	4,849	5,714	5,695	5,454	6,439	7,280	7,665
Capital projects funds	443	593	1,051	1,990	922	3,351	4,018	3,740	1,812	3,554
<b>Total all other governmental funds</b>	<b>\$ 5,258</b>	<b>\$ 6,194</b>	<b>\$ 6,532</b>	<b>\$ 7,621</b>	<b>\$ 7,409</b>	<b>\$ 10,138</b>	<b>\$ 10,777</b>	<b>\$ 12,744</b>	<b>\$ 14,240</b>	<b>\$ 15,044</b>

**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									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Revenues</b>										
Taxes/assessments	\$ 10,901	\$ 12,067	\$ 12,216	\$ 12,461	\$ 13,769	\$ 14,860	\$ 15,821	\$ 17,930	\$ 19,145	\$ 19,136
Licenses and permits	525	6	8	22	139	148	168	183	214	274
Intergovernmental	5,706	6,370	6,411	6,807	12,186	7,262	7,308	8,357	12,852	9,700
Charges for services	1,745	2,068	1,927	2,161	2,162	2,517	2,460	2,475	2,543	2,504
Fines and forfeitures	496	525	418	497	459	492	563	539	560	570
Miscellaneous	522	455	368	1,073	455	426	365	604	505	637
Interest earnings	686	388	289	193	286	494	778	818	423	255
<b>Total revenues</b>	<b>20,581</b>	<b>21,879</b>	<b>21,637</b>	<b>23,214</b>	<b>29,456</b>	<b>26,199</b>	<b>27,463</b>	<b>30,906</b>	<b>36,242</b>	<b>33,076</b>
<b>Expenditures</b>										
General government	5,107	5,252	5,511	5,666	6,024	6,515	6,683	7,235	7,770	7,708
Public safety	5,940	5,976	6,615	6,631	7,079	7,530	7,342	7,982	8,430	9,156
Public works	3,017	2,745	3,618	3,193	3,279	3,618	3,787	4,063	4,222	4,614
Public health	2,891	3,081	3,075	2,704	2,801	2,946	3,337	3,556	3,876	4,006
Social and economic	360	565	860	1,139	1,018	1,425	1,723	1,743	1,241	1,166
Culture and recreation	68	144	44	85	115	41	36	44	40	94
Debt service										
Principal	138	238	373	322	367	1,053	735	661	1,183	1,215
Interest	73	140	365	292	110	128	228	227	221	144
Capital outlay	652	1,971	780	3,029	7,892	1,740	2,786	4,401	8,186	4,395
<b>Total expenditures</b>	<b>18,246</b>	<b>20,112</b>	<b>21,241</b>	<b>23,061</b>	<b>28,685</b>	<b>24,996</b>	<b>26,657</b>	<b>29,912</b>	<b>35,169</b>	<b>32,498</b>
Excess of revenues over (under) expenditures	2,335	1,767	396	153	771	1,203	806	994	1,073	578
<b>Other financing sources (uses)</b>										
Transfers in	868	1,555	1,929	3,653	1,967	2,789	3,099	3,219	4,576	3,586
Transfers out	(1,182)	(2,493)	(2,813)	(3,756)	(2,545)	(3,159)	(3,503)	(3,480)	(5,421)	(4,105)
Loans	-	621	465	517	-	2,286	243	1,154	1,050	969
Proceeds from sale of capital assets	-	37	-	25	65	69	13	50	41	40
Gain (Loss) on sale of investments	-	(16)	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(314)</b>	<b>(296)</b>	<b>(419)</b>	<b>439</b>	<b>(513)</b>	<b>1,985</b>	<b>(148)</b>	<b>943</b>	<b>246</b>	<b>490</b>
<b>Net change in fund balances</b>	<b>\$ 2,021</b>	<b>\$ 1,471</b>	<b>\$ (23)</b>	<b>\$ 592</b>	<b>\$ 258</b>	<b>\$ 3,188</b>	<b>\$ 658</b>	<b>\$ 1,937</b>	<b>\$ 1,319</b>	<b>\$ 1,068</b>
Debt service as a percentage of noncapital expenditures	N/A	N/A	N/A	3.0%	2.3%	4.7%	4.0%	3.5%	4.0%	4.2%

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
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
2010	82,536	2,663	1,028	n/a	21,945	-	108,172	160.98

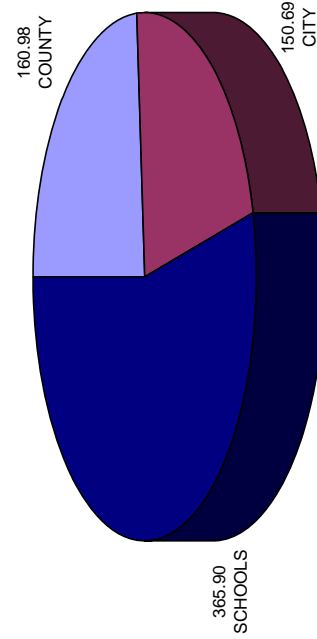
Note: Property in the County is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

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			
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
2010	159.85	1.13	160.98	136.08	14.61	150.69	353.55	12.35	365.90	677.57

PROPERTY TAX LEVY BY MILLS  
Fiscal Year 2010



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	2009			2000		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE
North Western Energy LLC	\$ 11,279,195	1	10.29%	\$ -	-	-
Celloco Partnership DBA Verizon Wire	3,140,079	2	2.86%	-	-	-
PPL Montana LLC	2,631,013	3	2.39%	-	-	-
Qwest	2,117,931	4	1.92%	-	-	-
Railways	1,128,095	5	1.02%	1,542,032	4	1.76%
Helena Federal Office Complex LLC	431,670	6	0.38%	-	-	-
Costco Wholesale	345,880	7	0.31%	324,237	9	0.36%
Wal-Mart Stores Inc.	324,608	8	0.29%	-	-	-
Waterford on Saddle Drive LLC	315,241	9	0.28%	-	-	-
American Chemet Corporation	298,296	10	0.26%	324,237	9	0.36%
American Smelting & Refining	-	-	-	2,384,527	3	2.71%
AT&T Communications	-	-	-	1,156,655	5	1.31%
Tri Touch America	-	-	-	979,374	6	1.11%
Federal Reserve Bank	-	-	-	355,478	8	0.40%
Montana Power Company	-	-	-	10,639,588	1	12.14%
U S West Communications	-	-	-	4,956,320	2	5.65%
Montana Physicians Service	-	-	-	397,085	7	0.44%
Shopko Stores, Inc.	-	-	-	-	-	-
<b>Total</b>	<b><u>\$ 22,012,008</u></b>		<b><u>20.00%</u></b>	<b><u>\$23,059,533</u></b>		<b><u>26.24%</u></b>

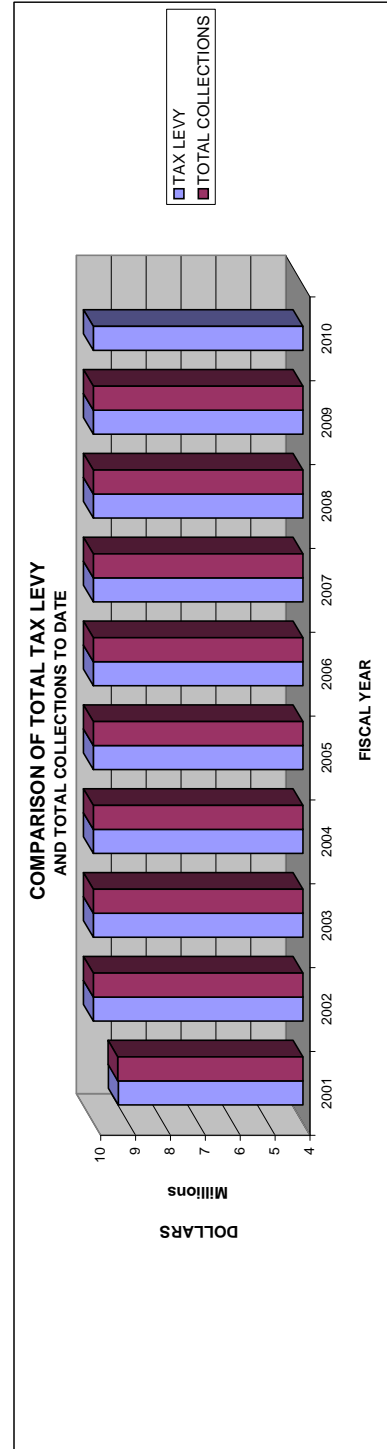
Source: Lewis and Clark County Treasurer

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 (1)	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY (1)
2001	\$ 9,285,415	\$ 8,755,655	94.29%	\$ 541,920	\$ 9,297,359	100.13%
2002	10,772,644	9,942,349	92.29%	465,871	10,408,220	96.62%
2003	11,344,971	9,901,843	87.28%	790,859	10,692,702	94.25%
2004	12,581,068	10,409,334	82.74%	795,116	11,204,450	89.06%
2005	12,899,459	12,134,312	94.07%	762,897	12,897,209	99.98%
2006	14,241,919	12,865,087	90.33%	1,222,292	14,087,379	98.91%
2007	15,098,296	13,674,775	90.57%	1,193,096	14,867,871	98.47%
2008	16,450,507	13,477,161	81.93%	1,269,190	14,746,351	89.64%
2009	16,842,558	13,818,447	82.04%	759,987	14,578,434	86.56%
2010	17,631,450	14,060,369	79.75%	-	14,060,369	79.75%

Source and other information:

(1) From Lewis & Clark County Finance Department budget documents - "Tax Revenues".



Note: Total collections to date may be more or less than total tax levy, due to the recalculation of tax bills related to the incorrect taxable value being placed on a property. The tax bills are recalculated on an on going basis. This changes the total taxable value for a certain tax year. Since the levy is calculated from the taxable value it is possible to collect more or less revenue for property taxes than the original levy was estimated. Thus it is possible to exceed 100% in collections of the levy.

LEWIS AND CLARK COUNTY, MONTANA  
 RATIO OF OUTSTANDING DEBT BY TYPE  
 Last Nine 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)	Capita (1)
	Revenue Bonds	Special Assessment Debt	Contracts/Loans	Capital Leases	Revenue Bonds	Contracts/Loans	Capital Leases	Revenue Bonds				
2002	\$ 740	\$ 335	\$ 1,672	\$ 764	\$ 5,039	\$ -	\$ -	\$ 8,550	0.54%	\$	152	
2003	710	294	1,731	707	4,750	202	8,394	0.50%		147		
2004	675	307	2,020	647	4,449	174	8,272	0.47%		143		
2005	640	235	1,718	582	4,252	156	7,583	0.41%		130		
2006	605	1,181	2,678	-	4,073	137	8,674	0.42%		147		
2007	565	1,208	2,172	-	3,890	118	7,953	0.36%		132		
2008	525	1,836	2,116	-	7,233	98	11,808	0.50%		193		
2009	485	1,999	1,894	-	7,251	77	11,706	N/A		189		
2010	440	1,755	1,990	-	6,489	88	10,762	N/A		172		

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)**

<b>FISCAL YEAR</b>	<b>GENERAL OBLIGATION BONDS</b>	<b>PERCENTAGE OF TAXABLE VALUE OF PROPERTY</b> <sup>1</sup>	<b>PER CAPITA</b> <sup>2</sup>
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%	-
2010	-	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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
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 2010

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, 2010	\$ -
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:**

<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>
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	172,326	111,903	284,229	155.9%
2010	1,482,148	731,943	750,205	172,326	101,015	273,341	274.5%

**HEALTH CARE FACILITY 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>
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%
2010	321,275	216,714	104,561	45,000	24,490	69,490	150.5%

**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>
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%
2010	5,589,161	5,922,531	(333,370)	90,000	49,240	139,240	-239.4%

**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	405,974	291,797	72,731	111.37%
2010	409,954	707,867	65,727	52.99%

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

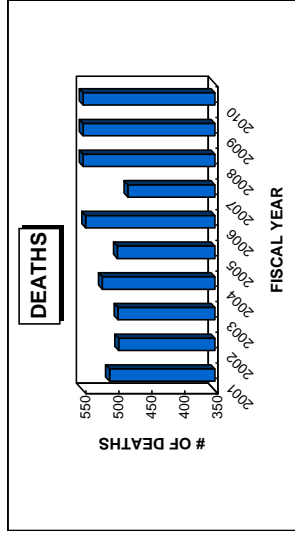
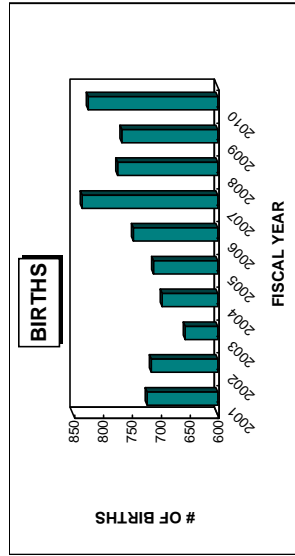
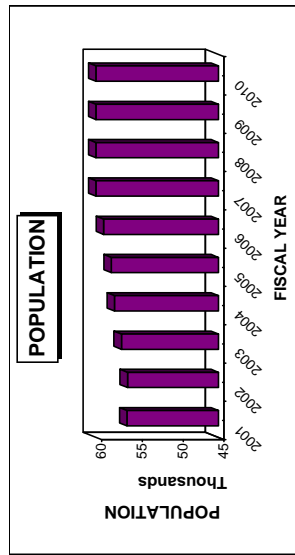
(1) Gross revenue includes operating revenues, non-operating revenue and other financing sources.

(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 PERSONAL INCOME (e)	SCHOOLS		EMPLOYMENT STATISTICS	
					PUBLIC SCHOOL ENROLLMENT (d)	PRIVATE SCHOOL ENROLLMENT (d)	CIVILIAN EMPLOYMENT (c)	UNEMPLOYMENT RATE (c)
2001	56,195	722	510	\$ 27,569	9,810	359	26,682	4.3%
2002	56,141	715	496	28,222	9,682	345	26,463	4.2%
2003	56,889	656	497	29,264	9,515	626	27,314	4.3%
2004	57,731	696	521	30,508	9,543	601	27,404	3.6%
2005	58,126	711	498	31,743	9,344	646	29,940	3.7%
2006	59,050	746	546	34,863	9,403	585	30,554	2.9%
2007	60,131	835	482	37,031	9,424	599	31,768	2.1%
2008	61,156	773	579	38,243	9,298	665	32,891	2.7%
2009	61,942	766	575	-	9,495	620	34,688	4.3%
2010	62,692	824	582	-	9,621	608	33,893	4.4%



Source and other information:

- (a) Montana Department of Commerce
- (b) Lewis and Clark County Coroner
- (c) Montana Department of Labor and Industry

- (d) Lewis & Clark County Superintendent of Schools
- (e) US Department of Commerce Bureau of Economic Analysis
- N/A - Not Available

**LEWIS AND CLARK COUNTY, MONTANA  
TOP TWENTY PRIVATE EMPLOYERS IN LEWIS AND CLARK COUNTY  
Year Ended June 30, 2010**

<u>COMPANY NAME</u>	<u>PRODUCT OR SERVICE</u>
Albertsons	Retail
American Chemet Corporation	Manufacturer
Blue Cross/Blue Shield	Health Services
Carroll College	Higher Education
Costco	Wholesale
Family Outreach	Human Services
Heritage Propane	Distribution Network
Independent Record	Communications
Intermountain Children's Home	Health Services
Mountain West Bank	Financial 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
Summit Aeronautics	Manufacturer
Town Pump	Auto Services
Valley Bank	Financial Services
Vans Thriftway	Retail
Wal-Mart	Retail
West Mont	Health Services

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.

Source:

Montana Department of Labor and Industry

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

FUNCTION/PROGRAM	FULL-TIME EQUIVALENT EMPLOYEES									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>GENERAL GOVERNMENT</b>										
Legislative services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Judicial services	27.50	28.00	19.50	21.50	24.00	24.44	16.44	16.44	16.44	17.94
Administrative services	21.33	21.09	24.00	26.00	26.00	26.00	27.80	27.80	27.32	27.82
Financial services	15.75	16.25	16.25	16.25	16.75	18.75	18.75	18.75	15.50	15.75
Election services	2.25	2.25	2.25	2.25	2.25	2.00	3.00	3.00	3.00	3.25
Planning services	8.00	10.50	12.00	12.00	12.00	11.00	12.00	14.00	12.00	12.00
Records administration	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal services	9.00	8.50	9.50	9.50	10.50	15.00	16.50	17.50	19.38	19.13
Facilities administration	-	-	-	-	-	-	-	-	-	-
<b>PUBLIC SAFETY</b>										
Law enforcement services	62.00	59.00	66.00	66.00	66.00	74.50	78.25	81.25	72.00	72.69
Other public safety	13.10	13.90	3.00	3.00	4.00	4.00	4.13	4.13	1.50	1.50
Civil defense	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>PUBLIC WORKS</b>										
Public work administration	6.50	7.00	7.00	7.00	7.00	7.00	7.60	10.60	4.00	4.04
Bridge maintenance	13.50	14.50	14.50	14.50	14.50	14.00	14.00	15.00	4.50	4.50
Road and street services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	14.50	15.35
Cemetery services	2.48	2.00	1.80	1.80	1.80	5.80	6.80	6.80	2.88	4.62
Facilities administration	8.46	10.00	10.90	10.00	10.00	8.50	9.50	9.50	15.10	15.95
Solid waste	5.50	6.00	6.50	6.50	6.50	5.85	5.85	6.10	6.85	7.36
Weed spraying services	0.50	0.50	1.00	1.75	1.80	2.00	2.00	2.00	1.13	3.89
<b>PUBLIC HEALTH</b>										
Public health services	36.92	37.97	37.90	36.84	37.16	55.67	55.70	46.81	47.92	47.51
Nursing home	100.90	94.85	92.24	92.28	92.99	93.90	104.19	105.19	94.40	94.40
Animal control services	1.41	1.41	1.41	1.41	1.41	1.00	1.00	3.00	1.00	1.00
<b>CULTURE AND RECREATION</b>										
Park and recreations services	-	-	-	-	-	-	-	-	-	-
Fairs	-	-	-	3.00	4.50	4.00	5.25	8.25	6.00	7.25
<b>SOCIAL AND ECONOMICS</b>										
Human Services	-	-	-	-	-	-	10.65	10.90	6.30	5.80
County extension	1.50	2.00	2.00	2.00	1.70	2.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>349.60</b>	<b>348.72</b>	<b>340.75</b>	<b>347.58</b>	<b>354.86</b>	<b>389.41</b>	<b>415.40</b>	<b>429.52</b>	<b>382.72</b>	<b>392.75</b>

Source and other information:

Lewis & Clark County Budget Office

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

FUNCTION/PROGRAM	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>GENERAL GOVERNMENT</b>										
Registered Voters (June)	33,500	32,675	34,500	34,879	37,550	38,350	36,728	38,278	34,577	35,935
Property Transactions:										
Filings with Clerk & Recorder	15,491	18,725	22,760	22,607	19,565	22,978	21,377	19,232	19,415	18,598
Certificates of Survey	251	165	186	242	209	195	168	166	114	100
Real Property Tax Information										
Taxes Assessed	\$ 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	\$ 79,489,319
Taxes Collected	\$ 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	\$ 72,611,245
Amount Protested	\$ 1,027,553	\$ 185,143	\$ 867,517	\$ 1,762,639	\$ 1,047,480	\$ 2,869,382	\$ 2,920,106	\$ 3,606,907	\$ 1,836,194	\$ 2,453,470
Total Outstanding	\$ 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	\$ 3,368,053
Number of Bills Sent	30,916	36,690	31,781	32,272	31,829	32,178	32,710	33,471	34,528	34,337
Delinquent Reminders	5,120	8,156	9,134	2,940	6,186	4,425	9,276	5,826	2,824	5,092
<b>PUBLIC SAFETY ACTIVITIES</b>										
Sheriff										
Arrests	860	N/A	1,069	1,248	N/A	1,270	1,103	622	518	908
Prisoner Days	32,177	39,651	35,920	39,217	31,626	28,115	24,308	27,022	28,163	32,683
Complaints	18,816	17,699	44,045	52,487	N/A	N/A	N/A	N/A	N/A	N/A
Traffic Violations	N/A	N/A	N/A	N/A	1,422	5,446	4,485	3,281	2,985	3,484
Sheriff's Fire	N/A	N/A	N/A	N/A	10	227	257	317	369	439
Emergency Responses	N/A	N/A	N/A	N/A	10	145	139	159	129	155
Fires Responses	N/A	N/A	N/A	N/A	10	145	139	159	129	155
Justice Court										
Civil & Small Claims	1,503	1,670	1,797	2,006	2,384	2,196	2,162	2,405	2,597	2,001
Formal Criminal Complaints	844	1,257	1,015	1,221	1,761	1,167	610	849	533	838
Temporary Restraining Orders	139	154	127	147	119	137	134	95	109	91
County Attorney										
Felonies	276	487	608	617	684	604	631	703	676	680
Mental Commitments	115	87	60	58	61	78	94	80	93	100
Juvenile Cases	105	120	146	114	90	149	99	65	62	28
<b>PUBLIC WORKS</b>										
Refuse Disposal										
Refuse disposed of (tons per day)	N/A	N/A	N/A	N/A	120	119.38	140.96	126.61	118.11	176.80
Number of permits issued	N/A	N/A	N/A	N/A	N/A	N/A	12,368	12,641	13,672	12,344
Other Public Works										
Road Resurfacing (miles)	N/A	N/A	N/A	N/A	17	3.97	12.98	12.50	11.70	12.28
Pothole repairs (by ton of asphalt)	N/A	N/A	N/A	N/A	1,674	1,507.34	3,876.58	2,096.11	1,149.01	1,785.26
<b>PUBLIC HEALTH ACTIVITIES</b>										
Septic System Site Evaluations	422	414	353	527	568	974	606	248	241	289
Licensed Establishment Inspections	621	590	756	365	726	611	623	604	597	466
Junk Vehicles Hauled	136	194	241	273	274	224	225	174	230	140
Air Quality										
Good Days	119	130	120	347	364	363	339	350	358	330
Watch Days	1	-	-	13	1	2	23	8	7	24
Poor Days	-	-	-	-	-	-	3	8	-	11
Communicable Disease Cases	67	53	39	364	293	275	361	618	514	3,262
Immunizations Administered	9,873	7,741	8,163	9,034	6,989	8,499	7,222	7,745	8,420	11,514

Source and other information:  
 Lewis and Clark County Treasurer's Office  
 Lewis and Clark County Sheriff's Office  
 Lewis and Clark County Public Works Department  
 Lewis and Clark County Health Department  
 Lewis and Clark County Justice Court  
 Lewis and Clark County Attorney's Office



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

	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>GENERAL GOVERNMENT</b>									
Election tabulators	2	2	2	2	2	2	2	2	2
Touch screen handicap voting devices	-	-	-	-	37	37	37	37	37
<b>PUBLIC SAFETY ACTIVITIES</b>									
Stations	3	3	3	3	3	3	3	3	3
Patrol units	48	48	48	48	50	42	32	31	30
<b>PUBLIC WORKS</b>									
Snow plows	7	7	7	7	7	10	10	10	10
Graders	7	7	7	7	7	7	7	7	7
Loaders	3	3	3	3	3	3	5	5	5
Shops	4	4	4	4	4	4	4	4	4
Landfill compactors	1	1	1	1	1	1	1	1	1
Landfill loaders	1	1	1	1	2	2	2	2	2
Landfills (active)	1	1	1	1	1	1	1	1	1
Solid waste container sites	3	3	3	3	3	3	3	3	3
Weed spraying vehicles	13	11	13	13	13	9	10	9	11
Cemeteries	1	1	1	1	1	1	1	1	1
Gravel roads (miles)	N/A	N/A	N/A	429	429	429	429	431	425
Paved roads (miles)	N/A	N/A	N/A	44	44	44	44	45	53
Chip sealed roads (miles)	N/A	N/A	N/A	66	66	66	66	66	65
Rural improvement districts (miles)	N/A	N/A	N/A	N/A	142	160	161	169	172
<b>PUBLIC HEALTH ACTIVITIES</b>									
Animal control vehicles	1	1	1	1	1	1	1	1	1
Health facilities	1	1	1	1	1	1	1	1	1
Nursing homes	1	1	1	1	1	1	1	1	1
<b>CULTURE AND RECREATION</b>									
Fairgrounds	-	1	1	1	1	1	1	1	1
Parks	12	12	12	12	12	12	12	12	12

Note: 2001 information is not available.

Source: Lewis and Clark County Treasurer's Office  
 Lewis and Clark County Sheriff's Office  
 Lewis and Clark County Public Works Department

# **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, 2010, which collectively comprise the Lewis & Clark County, Montana's basic financial statements and have issued our report thereon dated December 16, 2010. 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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. However, we identified one deficiency in internal control over financial reporting that we consider to be a significant deficiency in internal control over financial reporting. This is identified as finding 2010-1 in the accompanying schedule of findings and questioned costs. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2010-2 and 2010-3.

We noted certain matters that we reported to management of Lewis & Clark County, Montana, in a separate letter dated December 16, 2010.

Lewis & Clark County, Montana's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Lewis & Clark County, Montana's responses and, accordingly, we express no opinion on them.

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.

A handwritten signature in cursive script that reads "Anderson Zurmuehlen & Co., P.C." The signature is written in black ink and is positioned above the typed name and date.

Helena, Montana  
December 16, 2010

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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, 2010. 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.

As described in item 2010-2 in the accompanying schedule of findings and questioned costs, Lewis & Clark County, Montana, did not comply with requirements regarding allowable costs under OMB A-87 that are applicable to its United States Department of Health and Human Services #93.224 and #93.703 program. Compliance with such requirements is necessary, in our opinion, for Lewis & Clark County, Montana, to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Lewis & Clark County, Montana, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of financial and questioned costs as 2010-3.

### **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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-2 to be a material weakness.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed above, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

Lewis & Clark County, Montana's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Lewis & Clark County, Montana's responses and, accordingly, we express no opinion on the responses.

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.

*Anderson Zurmuehlen + Co., P.C.*

Helena, Montana  
December 16, 2010



LEWIS AND CLARK COUNTY, MONTANA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2010

**Section I - Summary of Auditors' Results**

**Financial Statements:**

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified that is not considered to be a material weakness?	Yes
Noncompliance material to financial statements noted?	No

**Federal Awards:**

Internal control over major programs:	
Material weakness identified?	Yes
Significant deficiency identified that is not considered to be a material weakness?	None Reported
Type of auditor's report issued on compliance for major programs:	Qualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes

Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
10.664	US Department of Agriculture Western Wildlife Urban Interface Program Helena South Hills Lincoln Valley Snowmobile Trails Open Space Post Fuel Treatment Spokane Hills Grazing Project Phase III Spokane Hills Grazing Project Phase II
10.577	US Department of Agriculture W.I.C. Program Farmers' Market Nutrition Program

LEWIS AND CLARK COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010

**Section I - Summary of Auditors' Results (Continued)**

Identification of major programs (continued):

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
66.458	US Environmental Protection Agency ARRA – MT Law Enforcement Academy
93.224 and 93.703	US Department of Health Community Health Centers and Human Services Healthcare for the Homeless ARRA – Capital Improvement Program ARRA – Increase Services to Health Centers

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.

LEWIS AND CLARK COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010

Financial Statement Audit Findings:

**2010-1:**

*Criteria:*

During the budgeting process for fiscal year 2010, the general fund mill levy was incorrectly shorted 1 mills.

*Condition:*

This resulted in the loss of \$100,000 of revenue for Lewis and Clark County.

*Context:*

During the preparation of the 2010 resolution, the incorrect mill value was inadvertently entered for the general fund. This mill value was 1 less than what was calculated on the County's budget spreadsheet. The resolution was not reviewed to the original calculation spreadsheet, resulting in the misstatement of the General Fund Levy and the County being unable to bill and collect an additional \$100,000 in revenue.

*Effect:*

This resulted in the county billing \$100,000 less than what was originally calculated.

*Cause:*

Controls were not designed effectively to ensure the resolution was reviewed against the spreadsheet by a second party.

*Recommendation:* We recommend that a procedure be implemented for a second review of the calculation spreadsheet to assess mills as well as the resolution.

*Planned corrective actions:*

The spreadsheet and resolution will be reviewed by a second party to ensure the mills are stated correctly.

LEWIS AND CLARK COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010

Federal Award Findings and Questioned Costs:

**2010-2:**

*Information on the federal programs:*

- a. United States Department of Health and Human Services #93.224 and #93.703

*Criteria:*

OMB Circular A-87 requires that a distribution of salaries and wages for employees who work on multiple activities or cost objectives must be supported by personnel activity reports or equivalent documentation. These reports must meet the following standards:

- a. They must reflect an after-the-fact distribution of the actual activity of each employee,
- b. They must account for the total activity for which each employee is compensated,
- c. They must be prepared at least monthly and must coincide with one or more pay periods, and,
- d. They must be signed by the employee

Budget estimates or other distribution percentages determined before the services are performed generally do not qualify as support for charges to Federal awards, unless the grantor agency approves the utilization of budget estimates or other distribution percentages to meet the grant conditions.

*Condition:*

The County could not support the grantor approval of using preapproved budget estimates or other percentages. Timesheets are maintained for all employees that work on grants; however, the timesheets do not break down hours by specific grant.

*Questioned costs:*

\$75,000

*Context:*

The County does not have documentation of grantor approval of using preapproved budget estimates or other percentages.

*Effect:*

Without detailed timesheets or preapproval of the above allocation method the questioned costs could be deemed unallowable under OMB-87.

*Cause:*

Management did not have appropriate controls in place to prevent non-compliance.

LEWIS AND CLARK COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010

Federal Award Findings and Questioned Costs (Continued):

**2010-2 (continued):**

*Recommendation:*

Personnel activity reports should be maintained for every employee whose time is allocated among Federal awards. If payroll is allocated in the general ledger based on a budget, then that time must be reconciled and adjusted “after-the-fact” to the time sheets activity reports in a timely manner.

*Planned corrective actions:*

We will ensure all time charged to grants will be supported with timecards or preapproval of the granting agency.

LEWIS AND CLARK COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010

**2010-3:**

*Information on the federal programs:*

United States Department of Agriculture #10.577

*Criteria:*

Services are to be provided only to WIC eligible participants.

*Condition:*

The County did not maintain appropriate legible proof of eligibility; however, the eligibility could be determined for each of the individuals tested.

*Questioned costs:*

No identified questioned costs.

*Context:*

We noted a lack of legible documentation of 7 patient files of the 40 files tested.

*Effect:*

Patient files should be complete and legible to verify eligibility.

*Cause:*

There was not appropriate attention to maintain legible documentation.

*Recommendation:*

Patient files need to have appropriate and legible documentation showing eligibility.

*Planned corrective actions:*

We will ensure appropriate documentation is maintained.

LEWIS AND CLARK COUNTY, MONTANA  
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2010

Current Status Prior Year Findings and Questioned Costs:

None Reported in Prior Year

LEWIS AND CLARK COUNTY, MONTANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ended June 30, 2010

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
<b>U.S. Department of Agriculture</b>									
Lost Horse Weed Project	10.665		\$ 9,776	\$ (46)	\$ 7,068	\$ -	\$ -	\$ 5,443	\$ 1,579
<b>Passed through the Office of Finance and Budget:</b>									
Schools and Roads - Grants to State - Forest Reserve - major program (note 3)	10.665	N/A	619,312	-	516,137	-	-	516,137	-
Schools and Roads - Grants to State - Forest Reserve - Title II	10.665	N/A	210,082	20,623	-	-	-	20,623	-
<b>Subtotal by Federal CFDA Number</b>			<b>839,170</b>	<b>20,577</b>	<b>523,205</b>	<b>-</b>	<b>-</b>	<b>542,203</b>	<b>1,579</b>
<b>Passed through the State Department of Natural Resources/Conservation:</b>									
Western Wildland Urban Interface Grant Program	10.664	WSF-10-005	200,000	-	58,724	56,421	56,421	88,957	(30,233)
Western Wildland Urban Interface Grant Program	10.664	HZF-08-003	100,000	(7,844)	21,668	1,516	1,516	18,199	(4,375)
<b>Passed through the State Department of Agriculture:</b>									
Helena South Hills	10.664	2008-704	26,393	-	5,272	58,127	58,127	5,272	-
Lincoln Valley Snowmobile Trails	10.664	2009-709	4,500	-	4,500	10,601	10,601	4,500	-
Open Space Post Fuel Treatment	10.664	2009-709	4,035	-	3,354	62,348	62,348	2,104	1,250
Spokane Hills Grazing Project Phase III	10.664	2009-705	9,000	(3,800)	8,300	20,676	19,676	4,500	1,000
Spokane Hills Grazing Project Phase II	10.664	2008-711	8,000	(300)	300	1,000	1,000	-	-
<b>Subtotal by Federal CFDA Number</b>			<b>351,928</b>	<b>(11,944)</b>	<b>102,118</b>	<b>210,689</b>	<b>209,689</b>	<b>123,532</b>	<b>(32,358)</b>
<b>Passed through the State Department of Public Health and Human Services:</b>									
W.I.C. Program	10.577	10-07-5-21-012-0	189,890	-	86,541	7,501	-	137,138	(43,096)
W.I.C. Program	10.577	09-07-5-21-012-0	211,763	(37,581)	99,787	2,209	867	63,548	-
W.I.C. Program	10.577	08-07-5-21-012-0	184,418	(8,897)	-	8,897	-	-	-
Farmers' Market Nutrition Program	10.577	09-07-5-21-084-0	3,000	-	-	-	-	3,000	(3,000)
<b>Subtotal by Federal CFDA Number</b>			<b>589,071</b>	<b>(46,478)</b>	<b>186,328</b>	<b>18,607</b>	<b>867</b>	<b>203,686</b>	<b>(46,096)</b>
<b>Total U.S. Department of Agriculture</b>			<b>\$ 1,780,169</b>	<b>\$ (37,845)</b>	<b>\$ 811,651</b>	<b>\$ 229,296</b>	<b>\$ 210,556</b>	<b>\$ 869,421</b>	<b>\$ (76,875)</b>
<b>U.S. Department of Housing and Urban Development</b>									
<b>Passed through the Montana Department of Commerce:</b>									
Lincoln Housing Survey	14.228	MT-CDBG-09PG-10	10,000	-	-	10,000	10,000	1,132	(1,132)
Eagle Manor II	14.228	MT-CDBG-07-HR-03	450,000	-	9,140	-	-	9,140	-
<b>Subtotal by Federal CFDA Number</b>			<b>460,000</b>	<b>-</b>	<b>9,140</b>	<b>10,000</b>	<b>10,000</b>	<b>10,272</b>	<b>(1,132)</b>
Home Grant	14.239	M09-SG3001-13	86,000	-	-	-	-	7,875	(7,875)
<b>Subtotal by Federal CFDA Number</b>			<b>546,000</b>	<b>-</b>	<b>9,140</b>	<b>10,000</b>	<b>10,000</b>	<b>18,147</b>	<b>(9,007)</b>
<b>U.S. Department of Justice</b>									
Bullet Proof Vest Partnership Grant	16.607		4,323	-	3,250	3,250	3,250	3,250	-
<b>Passed through Gallatin County:</b>									
Missouri River Drug Task Force	16.579	09-GR01-90622	81,325	-	54,662	29,571	29,571	81,325	(26,663)
Missouri River Drug Task Force	16.579	08-G01-90391	61,415	(8,052)	8,052	-	-	-	-
<b>Subtotal by Federal CFDA Number</b>			<b>142,740</b>	<b>(8,052)</b>	<b>62,714</b>	<b>29,571</b>	<b>29,571</b>	<b>81,325</b>	<b>(26,663)</b>
<b>Passed through the Montana Board of Crime Control:</b>									
DUI - Underage Drinking Enforcement	16.727	08-L01-90461	51,466	-	51,466	-	-	48,598	2,868
DUI - Underage Drinking Enforcement	16.727	07-L01-90213	50,882	2,657	-	-	995	1,662	-
DUI - Non RFP EUDL Funds	16.727	07-L01-90716	3,506	-	3,506	-	-	3,506	-
<b>Subtotal by Federal CFDA Number</b>			<b>105,854</b>	<b>2,657</b>	<b>54,972</b>	<b>-</b>	<b>995</b>	<b>53,766</b>	<b>2,868</b>
Youth Court Conferencing Program	16.823	08-A14-90605	21,291	-	4,000	-	-	11,249	(7,249)
<b>Passed through the City of Helena:</b>									
ARRA-Byrne Justice Assistance Grant (JAG) Program	16.738	2009-SB-B9-1200	43,916	-	43,916	-	-	43,552	364
<b>Passed through the Secretary of State's Office:</b>									
Help America Vote Act of 2002	39.011	n/a	-	-	14,815	-	-	14,815	-
<b>Total U.S. Department of Justice</b>			<b>\$ 318,124</b>	<b>\$ (5,395)</b>	<b>\$ 183,667</b>	<b>\$ 32,821</b>	<b>\$ 33,816</b>	<b>\$ 207,957</b>	<b>\$ (30,680)</b>



LEWIS AND CLARK COUNTY, MONTANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ended June 30, 2010

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
<b>U.S. Department of the Interior</b>									
Hazardous Fuel Reduction (BLM - Projects)	15.228		\$ 66,425	\$ -	\$ 30,677	\$ 24,225	\$ 23,715	\$ 33,316	\$ (2,129)
Hazardous Fuel Reduction (BLM - Projects)	15.228		100,000	-	62,116	52,222	51,670	71,746	(9,078)
Weed Control at Canyon Ferry Reservoir	15.228		226,425	-	104,793	76,447	75,385	117,062	(11,207)
<b>Subtotal by Federal CFDA Number</b>			64,000	1,210	14,155	-	-	7,000	8,365
Noxious Weed Control	15.235								
<b>Passed through the Montana Historical Society:</b>									
Historic Preservation	15.904	MT-2008-018	5,500	-	5,500	27,972	27,972	5,500	-
<b>Total U.S. Department of the Interior</b>			<b>\$ 295,925</b>	<b>\$ 1,210</b>	<b>\$ 124,448</b>	<b>\$ 104,419</b>	<b>\$ 103,357</b>	<b>\$ 129,562</b>	<b>\$ (2,842)</b>
<b>U.S. Federal Highway Administration</b>									
Manysville Road Improvement Program	20.205		\$ 7,423,363	\$ (772,588)	\$ 2,366,925	\$ -	\$ -	\$ 1,608,109	\$ (13,772)
Lower Poorman Creek-Aquatic	20.205		145,500	(8,927)	145,500	23,921	23,921	136,573	-
<b>Passed through the State Department of Transportation:</b>									
Spring Meadow/Cent. Park Trail	20.205	STPE 5899 (9)	160,000	7,021	19,505	-	-	22,330	4,196
<b>Passed through Cascade County:</b>									
Extraordinary Snow Removal	20.205	N/A	-	-	9,000	-	-	9,000	-
<b>Passed through the State Department of Transportation:</b>									
CTEP-Lincoln Community Hall Preservation	20.205	6483	149,416	(25,115)	24,063	6,884	13,693	88,340	(96,201)
CTEP-School Sidewalks - East Helena	20.205	6706	170,202	-	16,099	-	2,578	16,634	(3,113)
<b>Subtotal by Federal CFDA Number</b>			<b>8,048,481</b>	<b>(799,609)</b>	<b>2,581,092</b>	<b>30,805</b>	<b>40,192</b>	<b>1,880,986</b>	<b>(108,890)</b>
Traffic Safety	20.601 & 20.602	2009-11-04-18	9,500	(1,777)	6,120	1,288	1,288	4,343	-
Traffic Safety	20.600 & 20.601	2010-05-04-18	9,000	-	3,462	-	-	6,608	(3,146)
<b>Subtotal by Federal CFDA Number</b>			<b>18,500</b>	<b>(1,777)</b>	<b>9,582</b>	<b>1,288</b>	<b>1,288</b>	<b>10,951</b>	<b>(3,146)</b>
<b>Total U.S. Federal Highway Administration</b>			<b>\$ 8,066,981</b>	<b>\$ (801,386)</b>	<b>\$ 2,590,674</b>	<b>\$ 32,093</b>	<b>\$ 41,480</b>	<b>\$ 1,891,937</b>	<b>\$ (112,036)</b>
<b>Environmental Protection Agency</b>									
Brownfield Assessment Program	66.818		\$ 200,000	\$ (63,823)	\$ 119,983	\$ -	\$ -	\$ 56,160	\$ -
Targeted Watershed Grant	66.439		899,000	(41,082)	177,883	47,635	-	209,331	(24,895)
Lake Helena Watershed Riparian Ag Project	66.112	SG-97869001	48,583	(250)	8,295	81,575	81,575	15,068	(7,023)
<b>Passed through the State Department of Environmental Quality:</b>									
Air Pollution control program	66.001	510004	23,578	-	18,159	11,789	11,789	23,578	(5,419)
Air Pollution control program	66.001	509004	23,578	(8,601)	8,601	-	-	-	-
<b>Subtotal by Federal CFDA Number</b>			<b>47,156</b>	<b>(8,601)</b>	<b>26,760</b>	<b>11,789</b>	<b>11,789</b>	<b>23,578</b>	<b>(5,419)</b>
East Helena Lead Education and Abatement Program	66.802	460011-T05	125,000	-	-	58,172	-	75,698	(17,526)
<b>Passed through the State Department of Environmental Quality:</b>									
Water Quality Education	66.460	WQP-BMG10-06	1,500	-	1,500	1,050	1,050	1,500	-
<b>Passed through the State Department of Natural Resources and Conservation:</b>									
Prickly Pear - Lake Helena Project	66.460	207043	64,296	(11,539)	11,545	1,620	1,626	-	-
Helena Area Ground Water	66.460	209071	30,000	-	19,317	28,698	28,698	20,160	(843)
<b>Subtotal by Federal CFDA Number</b>			<b>95,796</b>	<b>(11,539)</b>	<b>32,362</b>	<b>31,368</b>	<b>31,374</b>	<b>21,660</b>	<b>(843)</b>
<b>Passed through the State Department of Natural Resources and Conservation:</b>									
ARRA-MT Law Enforcement Academy	66.458	N/A	750,000	-	750,000	-	-	750,000	-
ARRA-Senior Center Water System	66.458	N/A	46,000	-	45,500	134	134	45,500	-
<b>Subtotal by Federal CFDA Number</b>			<b>796,000</b>	<b>-</b>	<b>795,500</b>	<b>134</b>	<b>134</b>	<b>795,500</b>	<b>-</b>
Public Water Supplies	66.605	510042	3,700	-	-	-	-	2,944	(2,944)
Public Water Supply	66.605	505020	29,000	(2,315)	2,460	-	-	3,945	(3,800)
<b>Subtotal by Federal CFDA Number</b>			<b>32,700</b>	<b>(2,315)</b>	<b>2,460</b>	<b>-</b>	<b>-</b>	<b>6,889</b>	<b>(6,744)</b>
Water Infrastructure-Wastewater Development in the Helena Valley	66.418	XP-98860801-0	1,455,000	-	1,455,000	7,189	7,189	8,787	(8,787)
<b>Total U.S. Environmental Protection Agency</b>			<b>\$ 3,689,235</b>	<b>\$ (127,610)</b>	<b>\$ 1,163,243</b>	<b>\$ 237,862</b>	<b>\$ 132,061</b>	<b>\$ 1,212,671</b>	<b>\$ (71,237)</b>

LEWIS AND CLARK COUNTY, MONTANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ended June 30, 2010

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
<b>Office of Energy Efficiency &amp; Renewable Energy</b>	81,128		\$ 120,400	\$ -	\$ 13,409	\$ -	\$ -	\$ 20,928	\$ (7,519)
ARRA-Energy Efficiency and Conservation Block Grant			\$ 120,400	\$ -	\$ 13,409	\$ -	\$ -	\$ 20,928	\$ (7,519)
<b>Total U.S. Office of Energy Efficiency &amp; Renewable Energy</b>			\$ 120,400	\$ -	\$ 13,409	\$ -	\$ -	\$ 20,928	\$ (7,519)
<b>Federal Emergency Management Agency</b>									
<b>Passed through the Department of Military Affairs:</b>									
CERT Program									
Homeland Security Grant Program	97,067	2006-GE-T6-0062	\$ 1,216	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Homeland Security Grant Program	97,067	2007-GE-T7-0011	20,000	(1,355)	14,785	-	-	11,047	2,383
Homeland Security Grant Program	97,067	2007-GE-T7-0011	13,664	-	-	-	-	11,278	(11,278)
Homeland Security Grant Program	97,067	2007-GE-T7-0011	27,123	-	4,174	-	-	4,174	-
Homeland Security Grant Program	97,067	2009-SS-T9-0005	30,057	-	5,263	-	-	10,437	(5,174)
Homeland Security Grant Program	97,067	2008-GE-T8-0023	321,556	-	46,705	-	-	45,523	1,182
<b>Subtotal by Federal CFDA Number</b>			<b>413,616</b>	<b>(855)</b>	<b>70,927</b>	<b>-</b>	<b>-</b>	<b>82,459</b>	<b>(12,387)</b>
Homeland Security Grant Program EMPG	97,042	2008-EM-E8-0029	38,368	(5,881)	5,881	-	-	-	-
Homeland Security Grant Program EMPG	97,042	2009-EP-E9-0009	52,110	-	44,473	51,880	51,880	48,156	(3,683)
<b>Subtotal by Federal CFDA Number</b>			<b>90,478</b>	<b>(5,881)</b>	<b>50,354</b>	<b>51,880</b>	<b>51,880</b>	<b>48,156</b>	<b>(3,683)</b>
<b>Total Federal Emergency Management Agency</b>			<b>\$ 504,094</b>	<b>\$ (6,736)</b>	<b>\$ 121,281</b>	<b>\$ 51,880</b>	<b>\$ 51,880</b>	<b>\$ 130,615</b>	<b>\$ (16,070)</b>
<b>Office of National Drug Control Policy</b>									
High Intensity Drug Trafficking Area (HIDTA)	93,000		\$ 83,181	\$ (7,903)	\$ 25,616	\$ -	\$ -	\$ 17,713	\$ -
High Intensity Drug Trafficking Area (HIDTA)	93,000		144,262	-	58,143	-	-	89,565	(31,422)
High Intensity Drug Trafficking Area (HIDTA)	93,000		73,827	(6,576)	50,808	2,640	43	33,636	13,193
<b>Total U.S. Office of National Drug Control Policy</b>			<b>\$ 301,270</b>	<b>\$ (14,479)</b>	<b>\$ 134,567</b>	<b>\$ 2,640</b>	<b>\$ 43</b>	<b>\$ 140,914</b>	<b>\$ (18,229)</b>
<b>U.S. Department of Health and Human Services</b>									
<b>Passed through the State Department of Public Health and Human Services:</b>									
Tuberculosis Control Program	93,116; 93,991	09-07-4-11-048-0	\$ 5,000	\$ (2,573)	\$ -	\$ 5,000	\$ 1,700	\$ 461	\$ 266
Tuberculosis Control Program	93,116; 93,991	10-07-4-11-048-0	5,000	(2,573)	-	5,000	777	197	(974)
<b>Subtotal by Federal CFDA Number</b>			<b>10,000</b>	<b>(2,573)</b>	<b>-</b>	<b>5,000</b>	<b>2,477</b>	<b>658</b>	<b>(708)</b>
Childhood Immunization Grant	93,268	08-07-4-31-024-0	18,830	332	-	-	332	-	-
Childhood Immunization Grant	93,268	10-07-4-31-024-0	18,937	-	-	-	-	8,402	(8,402)
Childhood Immunization Grant	93,268	09-07-4-31-024-0	18,830	(8,397)	24,314	-	-	10,433	5,484
<b>Subtotal by Federal CFDA Number</b>			<b>59,597</b>	<b>(8,065)</b>	<b>24,314</b>	<b>-</b>	<b>332</b>	<b>18,835</b>	<b>(2,916)</b>
Breast and Cervical Cancer Early Detection Grant	93,283	10-07-3-01-009-0	73,700	-	54,400	77	-	48,163	6,314
Breast and Cervical Cancer Early Detection Grant	93,283	09-07-3-01-009-0	75,200	(9,527)	28,100	-	-	18,573	-
Cancer Screening Program	93,283	10-07-3-01-070-0	11,500	-	11,500	-	-	11,500	-
Bioregionism	93,283	08-07-6-11-028-0	108,934	(5,270)	-	-	-	-	(5,270)
<b>Subtotal by Federal CFDA Number</b>			<b>269,334</b>	<b>(14,797)</b>	<b>94,000</b>	<b>77</b>	<b>-</b>	<b>78,236</b>	<b>1,044</b>
HIV Prevention Services	93,940	10-07-4-51-013-0	51,679	-	-	-	-	24,005	(24,005)
Preventative Health and Health Services Block Grant	93,940	09-07-4-51-015-0	76,306	(21,716)	54,504	-	-	34,550	(1,762)
<b>Subtotal by Federal CFDA Number</b>			<b>127,985</b>	<b>(21,716)</b>	<b>54,504</b>	<b>-</b>	<b>-</b>	<b>58,555</b>	<b>(25,767)</b>
Maternal Child Health and Block Grant	93,994	09-07-5-01-025-0	68,667	1,315	-	-	-	1,315	-
Maternal Child Health and Block Grant	93,994	10-07-5-01-025-0	70,269	-	70,269	45,488	45,488	70,269	-
Maternal Child Health and Block Grant	93,994	11-07-5-01-025-0	70,415	-	-	-	1,267	-	(1,267)
<b>Subtotal by Federal CFDA Number</b>			<b>209,351</b>	<b>1,315</b>	<b>70,269</b>	<b>45,488</b>	<b>46,755</b>	<b>71,584</b>	<b>(1,267)</b>
Bioregionism	93,069	09-07-6-11-028-0	113,792	24,325	44,456	-	-	68,781	-
Bioregionism	93,069	10-07-6-11-028-0	305,944	-	261,240	-	-	223,016	38,224
<b>Subtotal by Federal CFDA Number</b>			<b>419,736</b>	<b>24,325</b>	<b>305,696</b>	<b>-</b>	<b>-</b>	<b>291,797</b>	<b>38,224</b>
HIV Case Management	93,117	09-07-4-51-106-0	7,000	(732)	5,528	-	-	1,211	3,985
Intensive Case Management	10,561	10-07-5-31-020-0	29,500	-	29,500	481	481	29,500	-
<b>Passed through Montana State University:</b>									
MT NAPA Obesity Prevention Project	93,283	09-07-3-01-021-0	24,000	(3,830)	20,250	128	-	10,183	6,365
Aids Early Intervention	93,918	5 H76-HA-00798-06	11,000	-	-	-	-	3,895	(3,895)
Aids Early Intervention	93,918	5-H76-HA-00798-06a	11,000	-	10,000	-	-	9,207	793
<b>Subtotal by Federal CFDA Number</b>			<b>22,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>13,102</b>	<b>(3,102)</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 1,178,503</b>	<b>\$ (26,073)</b>	<b>\$ 614,061</b>	<b>\$ 51,174</b>	<b>\$ 50,045</b>	<b>\$ 573,661</b>	<b>\$ 15,456</b>

LEWIS AND CLARK COUNTY, MONTANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 Year Ended June 30, 2010

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
<b>National Endowment for the Humanities</b>									
Passed through Humanities Montana: History Fair 2010	46.129	10R24	\$ 8,279	\$ -	\$ 7,450	\$ 2,021	\$ 2,349	\$ 7,450	\$ (328)
<b>Total National Endowment for the Humanities</b>			<b>\$ 8,279</b>	<b>\$ -</b>	<b>\$ 7,450</b>	<b>\$ 2,021</b>	<b>\$ 2,349</b>	<b>\$ 7,450</b>	<b>\$ (328)</b>
<b>Other Federal Financial Assistance</b>									
Passed through State Treasurer's Office: Taylor Grazing	15.000	N/A	\$ -	\$ -	\$ 1,506	\$ -	\$ -	\$ 1,506	\$ -
<b>Total Other Federal Financial Assistance</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,506</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,506</b>	<b>\$ -</b>
<b>Total Federal Financial Assistance - Primary Government</b>			<b>\$ 16,818,980</b>	<b>\$ (1,018,314)</b>	<b>\$ 5,775,097</b>	<b>\$ 754,206</b>	<b>\$ 635,587</b>	<b>\$ 5,204,769</b>	<b>\$ (329,367)</b>
<b>Component Unit Federal Financial Assistance</b>									
<b>U.S. Department of Health and Human Services</b>									
Community Health Centers	93.224		\$ 1,130,553	\$ -	\$ 282,639	\$ 726,261	\$ 277,023	\$ 287,622	\$ 444,255
Community Health Centers	93.224		1,130,553	461,509	753,702	929,103	1,473,114	671,200	-
Community Health Centers	93.224		1,150,542	150,000	-	-	-	52,196	97,804
<b>Passed through Riverstone Health:</b>									
Healthcare for the Homeless	93.224	N/A	226,314	-	17,463	27,442	-	59,318	(14,413)
Healthcare for the Homeless	93.224	5 H80CS00418-08-00	258,261	(5,937)	244,354	8,159	-	206,268	40,308
<b>Subtotal by Federal CFDA Number</b>			<b>3,896,223</b>	<b>605,572</b>	<b>1,298,158</b>	<b>1,690,965</b>	<b>1,750,137</b>	<b>1,276,604</b>	<b>567,954</b>
ARRA - Capital Improvement Program	93.703		469,345	(2,512)	36,798	-	-	34,286	-
ARRA - Increase Services to Health Centers	93.703		203,563	(26,214)	181,926	-	-	174,856	(19,144)
<b>Passed through Riverstone Health:</b>									
ARRA - Increase Services to Health Centers	93.703	1 H8BCS12460-01-00	39,010	(2,141)	15,225	-	-	15,476	(2,392)
<b>Subtotal by Federal CFDA Number</b>			<b>711,918</b>	<b>(30,867)</b>	<b>233,949</b>	<b>-</b>	<b>-</b>	<b>224,618</b>	<b>(21,536)</b>
Mental Health	93.912		150,000	-	131,250	13,711	13,711	103,611	27,639
<b>Passed through the State Department of Public Health and Human Services:</b>									
Access to Baby & Child Dentistry	10.561	09-07-5-01-061-0	24,089	11,347	9,644	-	-	3,693	17,298
Healthy Montana Kids CHIPRA Outreach	93.767	10-11-2-01-016-0	28,845	-	7,500	-	-	-	7,500
<b>Total Component Unit</b>			<b>\$ 4,811,075</b>	<b>\$ 586,052</b>	<b>\$ 1,680,501</b>	<b>\$ 1,704,676</b>	<b>\$ 1,763,848</b>	<b>\$ 1,608,526</b>	<b>\$ 598,855</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 21,630,055</b>	<b>\$ (432,262)</b>	<b>\$ 7,455,598</b>	<b>\$ 2,458,882</b>	<b>\$ 2,399,435</b>	<b>\$ 6,813,295</b>	<b>\$ 269,488</b>

**LEWIS AND CLARK COUNTY, MONTANA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Fiscal Year Ended June 30, 2010**

**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	\$ 4,500
Eagle Manor II	14.239	\$ 9,140
Home Grant	14.239	\$ 7,875

**Note 3 - Other Information**

**U S Department of Agriculture**

The \$516,137 reported represents 66 2/3 percent of the total amount of \$773,818 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.

