



LEWIS AND CLARK COUNTY MONTANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2011

July 1, 2010 to June 30, 2011

MacDonald Pass

Located in the southern part of Lewis and Clark County, the Helena valley is home to most of the county's population and activity. Surrounded by mountains with the exception of the southeastern corner, vehicle transportation away from the Helena valley will require the navigation of a mountain pass most of the time. Breath taking scenery and history are abundant as drivers can take their choice of passes, some that are paved highways, while others are currently mere dirt and/or gravel.

In the early 1900's there were three passes located only a few miles west of Helena all crossing the Continental Divide. Helena became the county seat of Lewis and Clark County in 1885 and the capital of the State of Montana in 1889.

MacDonald Pass is one of the main roadways that is still used for travel today. The pass has been in existence since 1867, and reaches an elevation of 6325 ft. Several miles to the north, Mullan Pass was originally used by pioneers as early as 1854, with Priest Pass being used by pioneers starting in 1880, located only a few miles to the north of Mullan Pass. In 1920, these three passes were all considered by the Montana State Highway Commission, as they were looking for a location for a new road that led over the Rocky Mountains.

In 1925, controversy arose over a proposal from the Lewis and Clark County Commissioners to use the existing Priest Pass Road. Citizens argued that Priest Pass was winding and dangerous, and was not maintained on the west slope by a neighboring county. It also came to light, that the scenic views and the decomposed granite in the area made MacDonald Pass a better option. The concern being that MacDonald Pass was going to cost much more to build.

In 1926, the Commissioners proposed Mullan Pass to the citizens, but was also rejected. One of the major concerns was that the road would redirect traffic around Helena instead of through it, for those traveling west.

It wasn't announced until May 15, 1930 by the State Highway Commission and federal officials that the construction of MacDonald Pass was going to consist of 14 miles of highway. Most of the \$89,000 project was funded by the federal government, with funding said to be because of the Great Depression.

By 1935, the pass was paved and two water fountains were installed soon there after. Currently those fountains are used by passing motorist or cyclist for drinking water, but their original intention was for overheated automobiles, as they are located part way up the pass on each side. In 1979 plans were made to reconstruct MacDonald Pass into a four lane highway.

The County has numerous small outlying communities and present day County officials must continually take into consideration the mountain passes while making decision on public safety, road maintenance and snow removal, public elections, county-wide planning, public health and recreation, to name a few.

LEWIS & CLARK COUNTY, MONTANA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended June 30, 2011

July 1, 2010 to June 30, 2011

PRESENTED BY
LEWIS AND CLARK COUNTY ACCOUNTING DEPARTMENT

LEWIS AND CLARK COUNTY
HELENA, MONTANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2011

July 1, 2010 - June 30, 2011

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

Consolidated Office of Treasurer/Clerk and Recorder

November 22, 2011

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, 2011.

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, 2011, 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, 2011. 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 64,366. The population of the County is predominately urban with the majority of the residents within a twenty-mile radius of Helena. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

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

Factors Affecting Economic Condition

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

The County has performed well during this period of economic downturn, with an unemployment rate much lower than the national rate. Helena has a stable economy due to an estimated 24 percent of jobs being held by federal, state, and county or city government workers. Lewis and Clark County continues to experience a growth in both residential and commercial construction. In addition, the unemployment figures show that the Helena region is faring better than both the state and nation as a whole. The current unadjusted unemployment figure for Lewis and Clark County is 4.8 percent. This is up .4 percent from one year ago. The current unadjusted unemployment figure for the State of Montana is 7.8 percent and the nation is 9.1 percent. The most current median household income for Lewis and Clark County is \$52,317. 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 2011, \$2.1 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. The building has allowed the fairgrounds to host many diverse events and has proven to be a huge asset to the community. In fiscal year 2011, the fairgrounds showed a slight profit for the first time in several years. In addition, repayment of the bonds issued to finance the building began in FY09 and continues over the three 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, 2011, the Lewis and Clark County portfolio held \$3,750,000 in Certificate of Deposits and \$4,723,253 in Agency Notes. These investments were purchased at different intervals with different maturity dates. The County earned \$225,061 from investments in fiscal year 2011. The average rate of return amounted to .4 percent on an average monthly balance of \$56.8 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 \$178,906 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, 2010. This was the sixteenth 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.

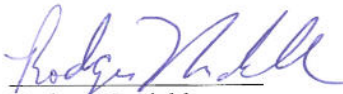
A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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, 2010

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.



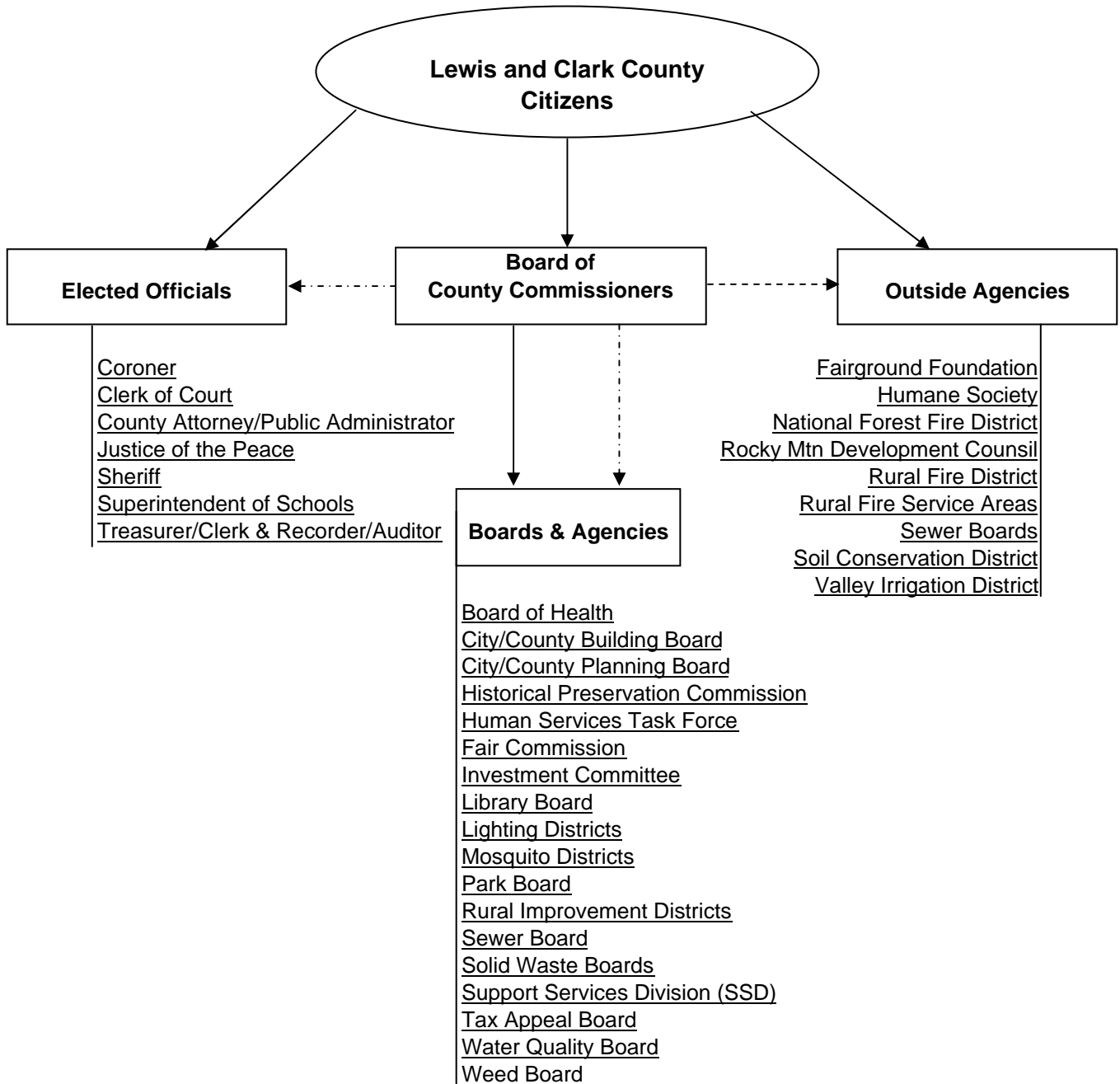
Linda C. Danison

President

Jeffrey R. Enev

Executive Director

Lewis and Clark County, Montana ORGANIZATIONAL CHART



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

**LEWIS AND CLARK COUNTY
HELENA, MONTANA
JUNE 30, 2011**

LIST OF PRINCIPAL OFFICIALS

BOARD OF COUNTY COMMISSIONERS

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

COUNTY OFFICIALS

Mr. Leo Gallagher	Attorney/Public Administrator
Mrs. Nancy Sweeney	Clerk of Court
Mr. M.E. (Mickey) Nelson	Coroner
Mr. Mike Swingley	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
The Honorable James Reynolds	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, 2011, 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.

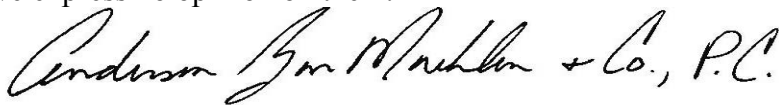
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and 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 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, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof and the respective budgetary comparison for the general fund, public safety fund and open space 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 November 22, 2011, 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 15, Other Postemployment Benefits (OPEB) on page 68, 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, discretely presented component units, 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, discretely presented component units 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
November 22, 2011

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**LEWIS AND CLARK COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2011 and 2010**

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, 2011 and 2010. 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

- Lewis and Clark County's primary government assets exceeded its liabilities at June 30, 2011 by \$62.4 million (reported as net assets) compared with \$59.6 million at June 30, 2010. Of this amount, \$17.5 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 \$2.8 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.
- As of June 30, 2011, Lewis and Clark County's governmental funds reported combined ending fund balances of \$21.8 million, compared with \$17.2 million at June 30, 2010. Of this amount \$14.7 million is available for spending at the government's discretion (committed, assigned, and unassigned fund balances).
- Several major infrastructure and construction projects were started in the later part of fiscal year 2011. Road and bridge projects lead these projects, along with the opening of the opening of the Phase III cell at the county landfill.
- A bond issue was approved by voters in November 2008, to issue up to \$10,000,000 in debt to acquire conservation easements in the county. This fiscal year, the county issued a general obligation bond for \$3,000,000 to cover a few projects.
- Lewis and Clark County made principal payments for the general obligation bond, special assessment loans, revenue bonds, and contracts/loans of \$1,970,811.

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, open space fund, the rural special improvement district debt fund, and the capital development fund, which are considered to be major funds. Data from the other 57 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 154-172 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 33-72 of this report.

Other information – The basic financial statements are followed by a section of required supplementary information. This section includes other post employment benefits information.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds, internal service, and the discretely-presented component units funds are presented immediately following the required supplementary information section. Combining and individual fund statements and schedules can be found on pages 75-150 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 \$62,405,281 at June 30, 2011.

Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	\$ 31,662,687	\$ 27,067,836	\$ 1,237,898	\$ 1,278,710	\$ 32,900,585	\$ 28,346,546
Capital assets	31,592,498	31,684,792	17,117,168	17,764,221	48,709,666	49,449,013
Total assets	<u>63,255,185</u>	<u>58,752,628</u>	<u>18,355,066</u>	<u>19,042,931</u>	<u>81,610,251</u>	<u>77,795,559</u>
Long-term liabilities outstanding	8,718,713	6,560,956	6,867,806	8,010,963	15,586,519	14,571,919
Other liabilities	3,103,298	3,159,783	515,153	465,477	3,618,451	3,625,260
Total liabilities	<u>11,822,011</u>	<u>9,720,739</u>	<u>7,382,959</u>	<u>8,476,440</u>	<u>19,204,970</u>	<u>18,197,179</u>
Net assets:						
Invested in capital assets, Net of related debt	28,039,121	27,500,211	11,684,439	11,186,926	39,723,560	38,687,137
Restricted	4,345,778	506,053	858,361	908,473	5,204,139	1,414,526
Unrestricted	19,048,275	21,025,625	(1,570,693)	(1,528,908)	17,477,582	19,496,717
Total net assets	<u>\$ 51,433,174</u>	<u>\$ 49,031,889</u>	<u>\$ 10,972,107</u>	<u>\$ 10,566,491</u>	<u>\$ 62,405,281</u>	<u>\$ 59,598,380</u>

The largest portion of Lewis and Clark County’s net assets, approximately 64 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 (8.3 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of

unrestricted net assets, \$17,477,582, 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 \$2,806,901, thereby accounting for 86 percent of the total growth in the net assets of Lewis and Clark County. Total revenues decreased by \$204,959 or .6 percent, with total expenses increasing by \$329,721 or 1.1 percent.

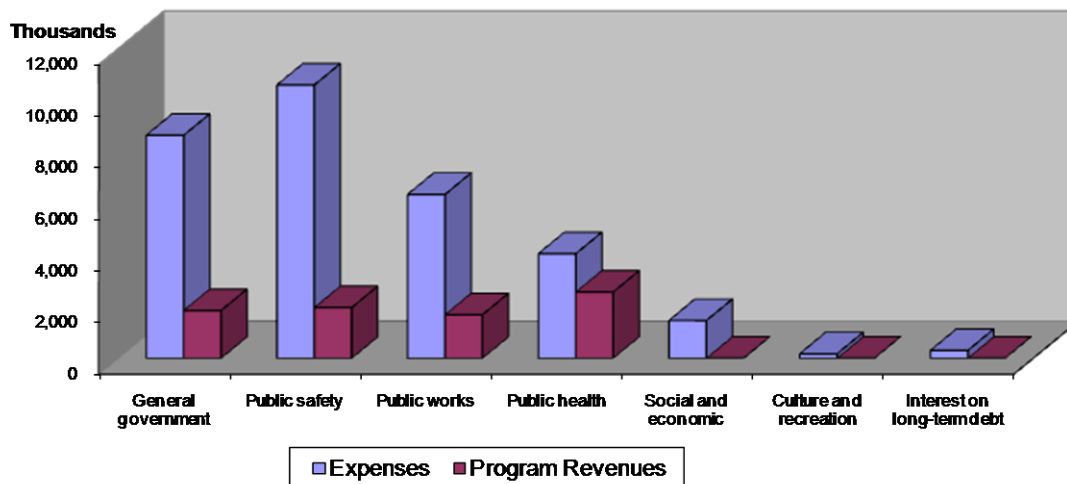
Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues:						
Fees, fines, and charges for services	\$ 3,451,271	\$ 3,348,492	\$ 8,819,572	\$ 9,099,397	\$ 12,270,843	\$ 12,447,889
Operating grants and contributions	3,197,105	3,099,805	22,574	-	3,219,679	3,099,805
Capital grants and contributions	1,417,383	2,333,945	-	-	1,417,383	2,333,945
Total program revenues	8,065,759	8,782,242	8,842,146	9,099,397	16,907,905	17,881,639
General revenues:						
Taxes	21,026,585	20,386,992	1,402,246	1,351,138	22,428,831	21,738,130
Grants and contributions not restricted to specific programs	3,948,549	4,266,245	-	286,951	3,948,549	4,553,196
Other	1,146,312	956,685	9,808	17,641	1,156,120	974,326
Total revenues	34,187,205	34,392,164	10,254,200	10,755,127	44,441,405	45,147,291
Expenses:						
General government	8,639,062	8,785,162	-	-	8,639,062	8,785,162
Public safety	10,589,846	10,255,325	-	-	10,589,846	10,255,325
Public works	6,349,954	6,583,506	-	-	6,349,954	6,583,506
Public health	4,051,528	4,056,181	-	-	4,051,528	4,056,181
Social and economic development	1,465,823	1,167,142	-	-	1,465,823	1,167,142
Culture and recreation	173,734	148,549	-	-	173,734	148,549
Interest on long-term debt	304,793	249,154	-	-	304,793	249,154
Solid waste	-	-	2,617,977	2,468,721	2,617,977	2,468,721
Nursing home	-	-	5,896,065	6,170,852	5,896,065	6,170,852
Fairgrounds	-	-	1,545,722	1,527,926	1,545,722	1,527,926
Total expenses	31,574,740	31,245,019	10,059,764	10,167,499	41,634,504	41,412,518
Increase in net assets before transfers	2,612,465	3,147,145	194,436	587,628	2,806,901	3,734,773
Transfers	(211,180)	(452,069)	211,180	452,069	-	-
Increase in net assets	2,401,285	2,695,076	405,616	1,039,697	2,806,901	3,734,773
Net assets, beginning	49,031,889	46,336,813	10,566,491	9,526,794	59,598,380	55,863,607
Net assets, ending	\$ 51,433,174	\$ 49,031,889	\$ 10,972,107	\$ 10,566,491	\$ 62,405,281	\$ 59,598,380

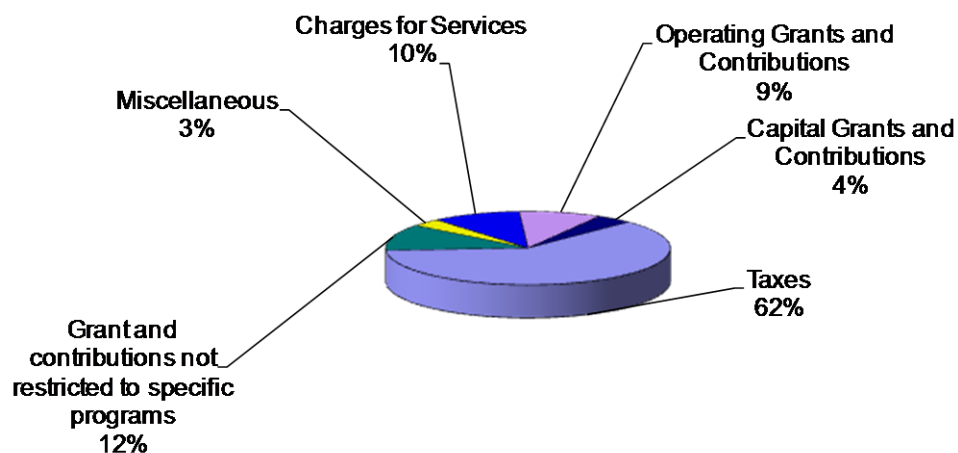
Elements that contributed to the decrease are as follows:

- The Capital grant and contribution revenues decrease of by over \$916,000. The decrease stems largely from less major infrastructure projects in the current fiscal year, as noted earlier, several projects were just starting in the later part of the current fiscal year.
- Tax revenues increased by \$639,593, although this fiscal year's increase is lower than the previous fiscal year's. Some of the previous fiscal year's larger increase was in part due to mobile home and personal property taxes being assessed in that fiscal year, when they should have been assessed in the subsequent fiscal year.
- Total expenses increased slightly overall by 1.1% or \$329,721, with the majority coming from pass-thru grants in the CDBG Economic Development fund for purchase or repairs and maintenance of various buildings.

Expenses and Program Revenues - Governmental Activities

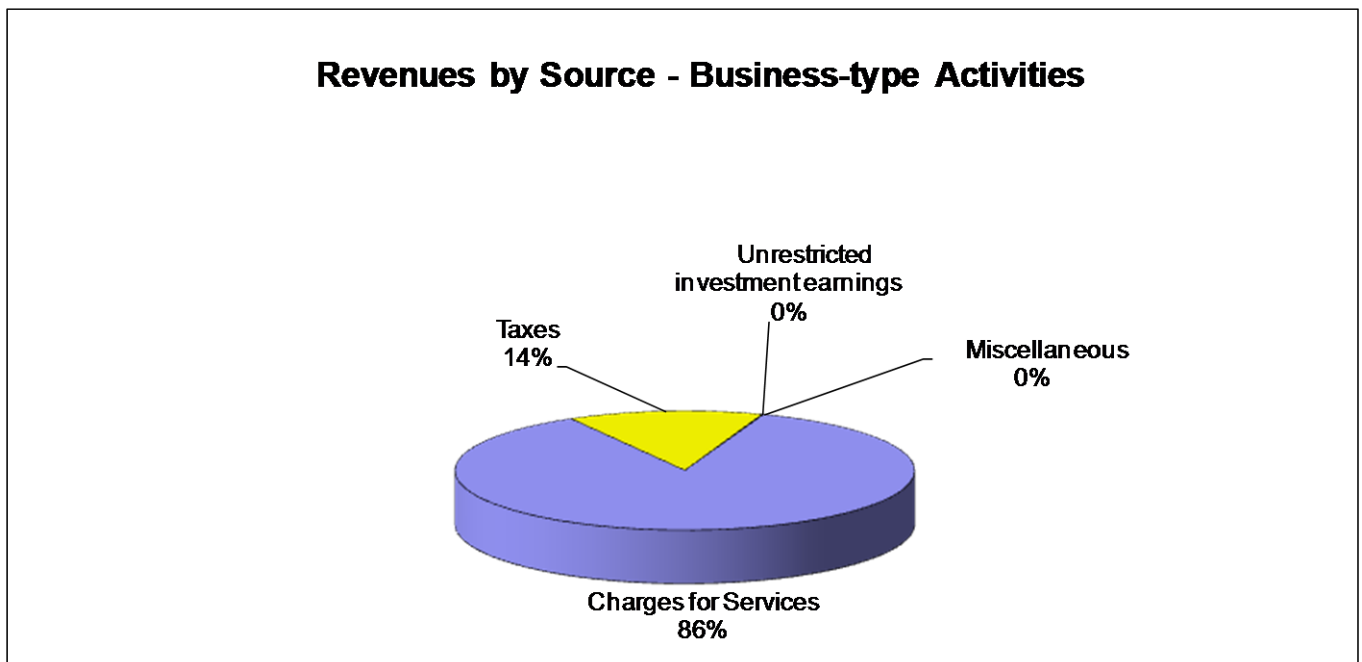
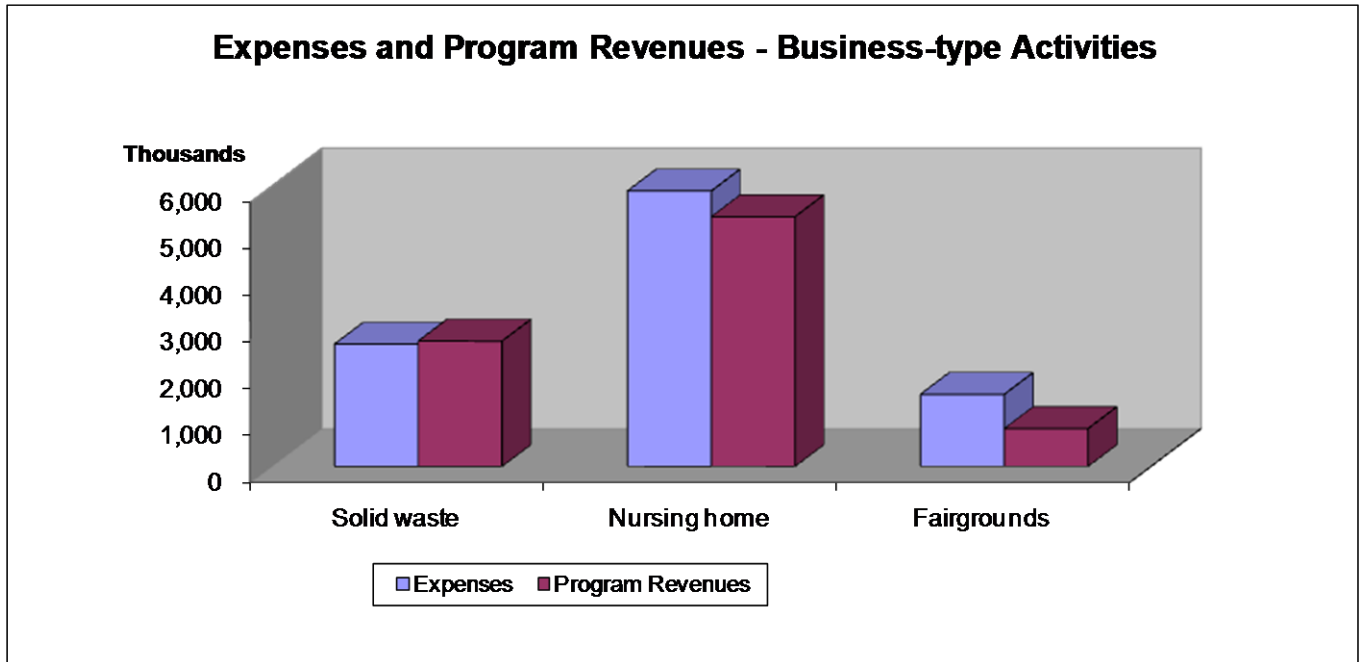


Revenues by Source - Governmental Activities



Business Activities - Business-type activities increased Lewis and Clark County's net assets by \$405,616, thereby accounting for 14 percent of the total growth in the net assets of Lewis and Clark County. Key elements of this increase are as follows:

- At the fairgrounds, revenues continue to be greater than expenses resulting in an increase of change in net assets of over \$890,000. Tax revenue from a mill levy continued strong and resulted in \$51,108 more than the previous year.
- The Cooney Home expenses continued to outpace charges for services, resulting in a decrease in net assets of \$550,389.



THE COUNTY'S FUNDS

Governmental funds

As of the end of the current fiscal year, Lewis and Clark County's governmental funds reported fund balances of \$21.8 million, an increase of \$4.6 million in comparison with the prior year. Of this amount, \$2.8 million (12.6%) is classified as non-spendable and \$19.0 million (87.4%) constitutes spendable fund balance. The spendable fund balance is further classified as restricted, \$4.4 million (23.2%), committed, \$11.9 million (62.6%), assigned, \$.5 million (2.6%), and unassigned, \$2.2 million (11.6%). The preceding fund balances are calculated on total fund balances. These new fund balance classifications resulted from the implementation of GASB Statement No. 54 and are defined in detail in footnote 1.

The general fund is the main operating fund of the County. At the end of the current fiscal year, combined unassigned and assigned (spendable) fund balance of the general fund was \$2.6 million, while total fund balance was \$2.8 million.

The fund balance of the County's general fund increased \$616,082 during the current fiscal year. Taxes saw an increase of \$634,136 or 14.3%, with the remaining revenues staying fairly stable. Taxes increase due to voted levies and growth. Overall expenditures saw a slight increase of \$.2 million or 2.1% of which primarily is the result of paying off a legal settlement of \$300,000. Investment earnings continue to show significant decreases in yields as investment earnings were down \$40,457 over the previous fiscal year.

The Public Safety Fund had a total fund balance of \$2.4 million, an increase of \$.4 million from the prior year. The major contributor to this increase was in property tax revenue.

The Open Space Fund is a new major fund in fiscal year 2011. The fund received \$3,000,000 in bond proceeds to be used for acquisition of conservation easements in conjunction with other interested parties. The restricted fund balance of \$2.9 million can only be used after commission approval.

The Rural Special Improvement District Debt Fund had a total fund balance of \$.1 million, which is a slight decrease from the prior year. The restricted fund balance can only be used for payments of principal and interest.

The Capital Development Fund had a total fund balance of \$5.7 million, which is a slight decrease from the \$5.8 million in the prior year. The consistent fund balance shows that departments continue to contribute to their capital improvement plans (CIP) at an amount consistent to fund the expenditures.

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 (\$.8) million, the County landfill was \$.3 million and (\$1.7) million for the Fairgrounds. The County has met debt coverage ratios on all revenue bonds, except the Cooney Home. Beginning in fiscal year 2012, the Cooney Home restructured the management team and eliminated some management positions. The Home also implemented a staff schedule that based staffing on the daily census. In addition, the County requested proposals from interested parties in leasing or buying the

nursing home from the County. The County is currently reviewing the proposals received. Management continues to monitor the financial status closely and is exploring all viable options to reduce costs and increase revenues.

The deficit in unrestricted net assets for the Fairgrounds decreased by \$.7 million as the operations experienced increases in revenue and was able to pay off principal from construction loans.

General Fund Budgetary Highlights

Over the course of the year, the Board of County Commissioners did not need to revise the County budget. Actual revenues for the General Fund exceeded the final budget by \$414,198. Real property taxes received were more than the original budget amount by \$129,304, with interest earnings falling short of original budgeted amounts by \$36,293.

Actual expenditures from the General Fund were \$535,756 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 \$387,399 and \$119,488, respectively. As previously mentioned, the legal settlement of \$300,000 was more than expected.

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, 2011, was \$48,709,666. This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, machinery and equipment. For fiscal year 2011, the County's investment in capital assets decreased by \$739,347. The decrease is in large part due to depreciation and retirement of capital assets being more than current year purchases. Recently, in past years the work being done by the county's public work department on infrastructure such as roads and bridges were greater than the depreciation and retirements.

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

Governmental

- The County continues to work on completing the Marysville Road project, with fiscal year 2011 costs of \$49,466. The project has incurred costs of \$7,230,752 to-date and is scheduled to be completed in fiscal year 2012.
- The Public Works department has begun work on improving the surface of several rural roads with current fiscal cost being \$95,440 of the estimated \$3.9 million to compete the projects.
- The Public Works department completed work on the Little Wolf Creek bridge with a cost of \$254,117.
- Purchase of vehicles for public safety in the amount of \$545,341.
- Purchase of a modular building for the Weed department in the amount of \$114,977 for office space.

- Purchase of six Graders for the Public Works department in the amount of \$1,318,044.

Business-type

- County landfill is undergoing the opening of the Phase III cell, with current fiscal year cost of \$83,474.

Capital Assets
(net of depreciation)

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Land	\$ 4,288,185	\$ 4,288,185	\$ 374,442	\$ 374,442	\$ 4,662,627	\$ 4,662,627
Buildings	7,219,899	7,521,485	12,477,286	12,908,775	19,697,185	20,430,260
Improvements other than buildings	613,055	745,083	3,204,284	3,310,910	3,817,339	4,055,993
Machinery and equipment	4,822,114	4,227,733	977,682	1,170,094	5,799,796	5,397,827
Infrastructure	7,188,098	7,523,148	-	-	7,188,098	7,523,148
Construction in progress	7,461,149	7,379,161	83,474	-	7,544,623	7,379,161
Total assets	<u>\$ 31,592,500</u>	<u>\$ 31,684,795</u>	<u>\$ 17,117,168</u>	<u>\$ 17,764,221</u>	<u>\$ 48,709,668</u>	<u>\$ 49,449,016</u>

Long-term debt - As of June 30, 2011, the County had total debt outstanding of \$11,856,106. Of this amount, 2,870,000 in general obligation bonds, \$1,497,476 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment and \$5,766,533 represents bonds secured solely by specified revenue sources (i.e., revenue bonds). The remaining \$1,722,097 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			
	2011	2010	2011	2010	2011	2010
General obligation bonds	\$ 2,870,000	\$ -	\$ -	\$ -	\$ 2,870,000	\$ -
Special assessment debt with governmental commitment	1,497,476	1,754,516	-	-	1,497,476	1,754,516
Revenue bonds	395,000	440,000	5,371,533	6,489,323	5,766,533	6,929,323
Contracts/loans	1,660,901	1,990,065	61,196	87,972	1,722,097	2,078,037
Total	<u>\$ 6,423,377</u>	<u>\$ 4,184,581</u>	<u>\$ 5,432,729</u>	<u>\$ 6,577,295</u>	<u>\$ 11,856,106</u>	<u>\$ 10,761,876</u>

Lewis and Clark County's total debt has a net increase of \$1,094,230, due primarily to the proceeds of \$3,000,000 for open space - general obligation bonds used for assisting in the purchase of lands used for recreational purposes. Decreases show up in all the other categories as very little additional loans were received, therefore the decrease which is the result of paying off principal. The county made principal payments for general obligation bonds, special assessment loans with governmental commitment, revenue bonds, and contracts/loans of \$130,000, \$297,164, \$1,165,972, and \$377,675, 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 4.8 percent. This is up .4 percent from the one year ago and compares favorably the State of Montana at 7.8 percent and the nation at 9.1 percent.
- The most current median household income for Lewis and Clark County is \$53,317. 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 2012 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 2.0% 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 \$7,446,914 to \$19,496,123 County wide. This represents a reserve of 24% 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.

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.

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BASIC FINANCIAL STATEMENTS

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF NET ASSETS
June 30, 2011

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY	COOPERATIVE HEALTH CENTER
ASSETS					
Cash and cash equivalents	\$ 20,486,208	\$ 1,850,238	\$ 22,336,446	\$ 2,601,364	\$ 340,169
Investments	2,762,018	250,422	3,012,440	326,891	46,040
Taxes/assessment receivables (net of allowance for uncollectables)	3,472,228	162,671	3,634,899	279,488	-
Accounts/contracts (net of allowance for uncollectibles)	437,633	1,181,745	1,619,378	59	353,436
Due from other governments	598,942	-	598,942	-	153,718
Inventories	337,850	26,898	364,748	-	84,074
Deferred charges - Revenue Bond Issuance Costs	-	21,879	21,879	-	-
Restricted assets - noncurrent	453,492	858,361	1,311,853	-	-
Internal balances	3,114,316	(3,114,316)	-	-	-
Land and construction in progress	11,749,334	457,916	12,207,250	50,000	39,440
Buildings, improvements, vehicles and equipment(net)	12,655,066	16,659,252	29,314,318	1,552,786	3,312
Infrastructure (net)	7,188,098	-	7,188,098	-	-
Total assets	63,255,185	18,355,066	81,610,251	4,810,588	1,020,189
Liabilities:					
Accounts payable	988,034	480,593	1,468,627	66,888	97,742
Unearned revenues	2,092,542	34,560	2,127,102	-	-
Accrued interest	22,722	-	22,722	-	-
Long-term liabilities					
Portion due or payable within one year:					
Special assessment debt with government commitment	145,994	-	145,994	-	-
Contracts/loans payable	307,501	27,632	335,133	-	-
General obligation bonds payable	115,000	-	115,000	-	-
Revenue bonds payable	50,000	803,340	853,340	-	-
Landfill postclosure costs payable	-	20,000	20,000	-	-
Claims payable	366,974	-	366,974	-	-
Compensated absences payable	179,634	21,196	200,830	10,950	15,810
Portion due or payable in more than one year:					
Special assessment debt with government commitment	1,351,482	-	1,351,482	-	-
Contracts/loans payable	1,353,400	33,564	1,386,964	-	-
General obligation bonds payable	2,755,000	-	2,755,000	-	-
Revenue bonds payable	345,000	4,568,193	4,913,193	-	-
Landfill postclosure costs payable	-	1,156,240	1,156,240	-	-
Compensated absences payable	1,616,705	190,758	1,807,463	98,550	142,287
OPEB implicit rate subsidy	132,023	46,883	178,906	-	16,412
Total liabilities	11,822,011	7,382,959	19,204,970	176,388	272,251
NET ASSETS					
Investment in capital assets, net of related debt	28,039,121	11,684,439	39,723,560	1,602,786	42,752
Restricted for:					
Public safety	312,559	-	312,559	-	-
Public works	2,619,769	-	2,619,769	-	-
Public Health	193,953	-	193,953	-	-
Culture and recreation	73,870	-	73,870	-	-
Bond reserves	-	379,940	379,940	-	-
Debt service	422,210	478,421	900,631	-	-
Capital projects	261,350	-	261,350	-	-
Other purposes	462,067	-	462,067	185,962	-
Unrestricted	19,048,275	(1,570,693)	17,477,582	2,845,452	705,186
Total net assets	\$ 51,433,174	\$ 10,972,107	\$ 62,405,281	\$ 4,634,200	\$ 747,938

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

County of Lewis and Clark, Montana Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2011

**LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2011**

Function/Programs	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS			COMPONENT UNITS		
	EXPENSES	FEES, FINES, AND CHARGE FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY	HEALTH CENTER	COOPERATIVE
Primary government:										
Governmental activities										
General government	\$ 8,639,062	\$ 1,543,857	\$ 307,237	\$ -	\$ (6,787,968)	\$ -	\$ (6,787,968)			
Public safety	10,589,846	792,190	1,172,046	-	(8,625,610)	-	(8,625,610)			
Public works	6,349,954	102,630	165,807	1,417,383	(4,664,134)	-	(4,664,134)			
Public health	4,051,528	1,011,092	1,552,015	-	(1,488,421)	-	(1,488,421)			
Social and economic	1,465,823	1,502	-	-	(1,464,321)	-	(1,464,321)			
Culture and recreation	173,734	-	-	-	(173,734)	-	(173,734)			
Interest on long-term debt	304,793	-	-	-	(304,793)	-	(304,793)			
Total governmental activities	<u>\$ 31,574,740</u>	<u>\$ 3,451,271</u>	<u>\$ 3,197,105</u>	<u>\$ 1,417,383</u>	<u>\$ (23,508,981)</u>	<u>\$ -</u>	<u>\$ (23,508,981)</u>			
Business-type activities										
Solid waste	2,617,977	2,660,916	22,574	-	-	65,513	65,513			
Nursing home	5,896,065	5,345,676	-	-	-	(550,389)	(550,389)			
Fairgrounds	1,545,722	812,980	-	-	-	(732,742)	(732,742)			
Total business-type activities	<u>\$ 10,059,764</u>	<u>\$ 8,819,572</u>	<u>\$ 22,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,217,618)</u>	<u>\$ (1,217,618)</u>			
Total primary government	\$ 41,634,504	\$ 12,270,843	\$ 3,219,679	\$ 1,417,383	\$ (23,508,981)	\$ (1,217,618)	\$ (24,726,599)			
Component units:										
Library	\$ 2,538,051	\$ 134,949	\$ 1,176,362	\$ -			\$ (1,226,740)	\$ -		(100,588)
Community Health Center	3,585,887	2,018,873	1,466,426	-						
Total component units	\$ 6,123,938	\$ 2,153,822	\$ 2,642,788	\$ -			\$ (1,226,740)	\$ (100,588)		
General revenues:										
Property taxes					18,916,476	1,402,246	20,318,722	1,575,714		
Local option tax					2,063,442	-	2,063,442	-		
Other taxes					46,667	-	46,667	-		
Grant and contributions not restricted to specific programs					3,948,549	-	3,948,549	-		
Unrestricted investment earnings					232,212	9,808	242,020	8,857		
Miscellaneous					914,100	-	914,100	33,033		
Transfers					(211,180)	211,180	-	-		
Total general revenue and transfers					<u>25,910,266</u>	<u>1,623,234</u>	<u>27,533,500</u>	<u>1,617,604</u>		
Change in net assets					2,401,285	405,616	2,806,901	390,864		(100,588)
Net assets - beginning					49,031,889	10,566,491	59,598,380	4,243,336		848,526
Net assets - ending					<u>\$ 51,433,174</u>	<u>\$ 10,972,107</u>	<u>\$ 62,405,281</u>	<u>\$ 4,634,200</u>		<u>\$ 747,938</u>

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

LEWIS AND CLARK COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	SPECIAL REVENUE		DEBT SERVICE		CAPITAL PROJECTS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	PUBLIC SAFETY	OPEN SPACE	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL DEVELOPMENT	OTHER GOVERNMENTAL FUNDS	
ASSETS							
Cash and cash equivalents	\$ 2,369,592	\$ 2,366,493	\$ 2,592,928	\$ 141,049	\$ 3,414,307	\$ 6,376,346	\$ 17,260,715
Investments	320,719	320,295	350,942	19,090	462,112	863,008	2,336,166
Receivables:							
Taxes/assessments	482,081	753,744	-	1,663,592	-	572,811	3,472,228
Accounts/contracts	130,532	25,974	-	-	-	24,596	181,102
Due from other funds	1,481,729	-	-	-	-	-	1,481,729
Due from other governments	92,450	71,191	-	-	-	435,301	598,942
Inventories	121,726	-	-	-	-	163,777	285,503
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	8,575	8,575
Investments	-	-	-	-	-	453,492	453,492
Advances to other funds	-	-	-	-	1,933,334	74,928	2,008,262
Total assets	\$ 4,998,829	\$ 3,537,697	\$ 2,943,870	\$ 1,823,731	\$ 5,809,753	\$ 8,972,834	\$ 28,086,714
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 203,355	\$ 250,028	\$ -	\$ -	\$ 66,662	\$ 367,121	\$ 887,166
Due to other funds	-	-	-	-	-	300,747	300,747
Deferred revenues	2,015,154	885,285	-	1,648,622	-	475,556	5,024,617
Advances from other funds	-	-	-	61,995	-	12,933	74,928
Total liabilities	2,218,509	1,135,313	-	1,710,617	66,662	1,156,357	6,287,458
Fund balance:							
Nonspendable	121,726	-	-	-	1,933,334	700,772	2,755,832
Restricted	-	-	2,943,870	113,114	-	1,332,453	4,389,437
Unrestricted:							
Committed	80,596	2,402,384	-	-	3,809,757	5,658,738	11,951,475
Assigned	353,721	-	-	-	-	124,514	478,235
Unassigned	2,224,277	-	-	-	-	-	2,224,277
Total fund balance	2,780,320	2,402,384	2,943,870	113,114	5,743,091	7,816,477	21,799,256
Total liabilities and fund balance	\$ 4,998,829	\$ 3,537,697	\$ 2,943,870	\$ 1,823,731	\$ 5,809,753	\$ 8,972,834	\$ 28,086,714

LEWIS AND CLARK COUNTY, MONTANA
 BALANCE SHEET (Continued)
 GOVERNMENTAL FUNDS
 June 30, 2011

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

Total fund balance for governmental funds	\$ 21,799,256
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	11,536,490
Buildings, Improvements, Vehicles and Equipment(net)	11,330,671
Infrastructure (net)	7,188,098
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	2,932,075
Internal service funds are used by management to charge the costs of certain activities, such as maintenance on county buildings and vehicles; purchase, maintenance, and supplies for copiers, gasoline, central office supplies, and information technology and services; postage; radio sites; liability insurance claims; major medical, dental, life, vision insurance and claims; and flexible benefits claims. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.	4,449,361
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Accrued interest	(2,870,000)
Bonds Payable	(3,158,377)
Loans/contracts payable	(1,619,655)
Compensated Absences	(132,023)
OPEB implicit rate subsidy	(7,780,055)
	<u>(22,722)</u>
	<u>\$ 51,433,174</u>

Net Assets of Governmental Activities

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

LEWIS AND CLARK COUNTY, MONTANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2011

	GENERAL	PUBLIC SAFETY	OPEN SPACE	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL DEVELOPMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES							
Taxes/assessments	\$ 5,074,378	\$ 7,502,739	-	\$ 309,189	\$ -	\$ 8,549,655	\$ 21,435,961
Licenses and permits	187,968	1,610	-	-	-	-	189,578
Intergovernmental	2,353,331	928,253	-	-	-	5,281,453	8,563,037
Charges for services	1,081,921	257,131	-	-	-	1,328,251	2,667,303
Fines and forfeitures	81,542	291,554	-	-	-	221,294	594,390
Miscellaneous	61,964	73,862	-	-	468,300	369,792	973,918
Interest earnings	41,707	2,256	5,547	471	102,942	66,120	219,043
Total revenues	8,882,811	9,057,405	5,547	309,660	571,242	15,816,565	34,643,230
EXPENDITURES							
Current:							
General government	5,656,532	-	40,060	-	337,006	2,773,638	8,807,236
Public safety	284,529	8,245,669	-	-	72,280	998,787	9,601,265
Public works	1,093,982	-	-	-	89,073	3,844,600	5,027,655
Public health	61,000	-	-	-	-	3,972,628	4,033,628
Social and economic	532,879	-	-	-	-	931,374	1,464,253
Culture and recreation	-	-	-	-	-	118,384	118,384
Debt service	129,151	117,153	-	305,874	-	510,656	1,062,834
Capital outlay	-	-	-	-	2,120,556	588,777	2,709,333
Total expenditures	7,758,073	8,362,822	40,060	305,874	2,618,915	13,738,844	32,824,588
Excess (deficiency) of revenue over (under) expenditures	1,124,738	694,583	(34,513)	3,786	(2,047,673)	2,077,721	1,818,642
OTHER FINANCING SOURCES (USES)							
Transfers in	300,085	303,418	-	-	2,114,975	1,683,042	4,401,520
Transfers out	(808,741)	(641,727)	-	(8,234)	(170,000)	(3,002,198)	(4,630,900)
Loans	-	-	2,978,383	-	-	23,658	3,002,041
Total other financing sources and uses	(508,656)	(338,309)	2,978,383	(8,234)	1,944,975	(1,295,498)	2,772,661
Net change in fund balances	616,082	356,274	2,943,870	(4,448)	(102,698)	782,223	4,591,303
Fund balance, July 1	2,164,238	2,046,110	-	117,562	5,845,789	7,034,254	17,207,953
Fund balance, June 30	\$ 2,780,320	\$ 2,402,384	\$ 2,943,870	\$ 113,114	\$ 5,743,091	\$ 7,816,477	\$ 21,799,256

LEWIS AND CLARK COUNTY, MONTANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)
 GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2011

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

\$ 4,591,303

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	2,606,566
Construction in Progress increase/(decrease)	102,767
Retirement, Trade In, Donation, etc of Capital assets	(566,766)
Depreciation expense	<u>(2,236,627)</u>

(94,060)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Long-term receivables

(409,376)

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	(3,061,859)
Principal payments are:	
Bonds payable	130,000
Contract/loans payable	<u>648,013</u>

(2,283,846)

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	136,595
OPEB implicit rate subsidy	5,013
Accrued interest	<u>5,183</u>

146,791

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

\$ 2,401,285

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

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, 2011
 (Page 1 of 5)

	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
REVENUES				
Taxes/Assessments				
Real property	\$ 4,135,000	\$ 4,135,000	\$ 4,264,304	\$ 129,304
Local option tax	195,000	195,000	206,678	11,678
Entitlements	599,481	599,481	635,065	35,584
Total Taxes/Assessments	4,929,481	4,929,481	5,106,047	176,566
Licenses and Permits				
Alcoholic beverage licenses	3,600	3,600	4,000	400
General business	134,010	134,010	153,189	19,179
Other licenses & permits	14,250	14,250	22,233	7,983
Total Licenses and Permits	151,860	151,860	179,422	27,562
Intergovernmental				
Federal grants:				
Other federal grants	38,000	38,000	56,710	18,710
Federal shared revenue:				
Taylor grazing	1,500	1,500	1,696	196
Payments in lieu	1,527,570	1,527,570	1,527,579	9
State grants:				
Treasure State Endowment Program	15,000	15,000	-	(15,000)
Other state grants	39,500	39,500	100,758	61,258
State shared revenues:				
Personal property reimbursement	548,248	548,248	556,802	8,554
Gambling revenues	20,000	20,000	22,686	2,686
Total Intergovernmental	2,189,818	2,189,818	2,266,231	76,413
Charges for Services				
General government:				
Administrative fees	513,447	513,447	538,414	24,967
Attorney fees	61,536	61,536	62,336	800
Property tax	7,600	7,600	5,925	(1,675)
Election services	4,000	4,000	1,544	(2,456)
Clerk and Recorder	350,350	350,350	419,938	69,588
Treasurer's fees	2,000	2,000	17,135	15,135
Weed	25,000	25,000	31,906	6,906
Other charges for services	6,750	6,750	5,470	(1,280)
Public safety:				
Animal control	-	-	4,800	4,800
Total Charges for Services	970,683	970,683	1,087,468	116,785
Fines and Forfeitures				
Court fines:				
Fines and forfeitures	500	500	569	69
Surcharge	67,000	67,000	80,973	13,973
Total Fines and Forfeitures	67,500	67,500	81,542	14,042
Miscellaneous Revenues	10,650	10,650	49,773	39,123
Interest Earnings	78,000	78,000	41,707	(36,293)
Total revenues	\$ 8,397,992	\$ 8,397,992	\$ 8,812,190	\$ 414,198

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, 2011

(Page 2 of 5)

EXPENDITURES	GENERAL FUND			
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
General Government				
Legislative services				
Personal services	\$ 422,905	\$ 422,905	\$ 274,670	\$ 148,235
Operations and maintenance	77,588	77,588	71,355	6,233
Judicial services				
Personal services	376,136	376,136	330,792	45,344
Operations and maintenance	76,224	76,224	71,364	4,860
Administrative services				
Personal services	336,916	336,916	332,147	4,769
Operations and maintenance	241,749	241,749	171,593	70,156
Financial services				
Personal services	1,027,208	1,027,208	1,010,072	17,136
Operations and maintenance	305,555	305,555	246,480	59,075
Personnel services				
Personal services	232,232	232,232	229,503	2,729
Operations and maintenance	7,500	7,500	3,071	4,429
Elections				
Personal services	198,444	198,444	192,701	5,743
Operations and maintenance	246,648	246,648	216,134	30,514
Records administration				
Personal services	147,262	147,262	141,429	5,833
Operations and maintenance	107,249	107,249	90,444	16,805
Legal services				
Personal services	1,171,265	1,171,265	1,108,491	62,774
Operations and maintenance	210,959	210,959	173,575	37,384
Public school administration				
Personal services	90,172	90,172	89,210	962
Operations and maintenance	14,646	14,646	13,276	1,370
Other general government				
Operations and maintenance	754,045	754,045	890,997	(136,952)
Total General Government	6,044,703	6,044,703	5,657,304	387,399
Public Safety				
Coroner services				
Personal services	129,618	129,618	123,616	6,002
Operations and maintenance	95,030	95,030	73,927	21,103
Civil defense				
Personal services	88,094	88,094	88,054	40
Operations and maintenance	23,603	23,603	15,689	7,914
Total Public Safety	336,345	336,345	301,286	35,059
Public Works				
Road and street services				
Personal services	336,532	336,532	334,912	1,620
Operations and maintenance	61,923	61,923	43,071	18,852
Bridge				
Personal services	311,367	311,367	311,148	219
Operations and maintenance	215,248	215,248	156,274	58,974
Facilities administration				
Operations and maintenance	51,620	51,620	42,606	9,014
Weed				
Personal services	167,228	167,228	160,764	6,464
Operations and maintenance	125,891	125,891	101,546	24,345
Total Public Works	1,269,809	1,269,809	1,150,321	119,488

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, 2011
 (Page 3 of 5)

	GENERAL FUND			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
Public Health				
Animal control services				
Operations and maintenance	61,000	61,000	61,000	-
Total Public Health	61,000	61,000	61,000	-
Social and Economic				
Aging services				
Operations and maintenance	167,935	167,935	167,882	53
Welfare services				
Operations and maintenance	359,851	359,851	366,097	(6,246)
Total Social and Economic	527,786	527,786	533,979	(6,193)
Debt Service	129,154	129,154	129,151	3
Total expenditures	8,368,797	8,368,797	7,833,041	535,756
Excess (deficiency) of revenue over (under) expenditures	29,195	29,195	979,149	949,954
OTHER FINANCING SOURCES (USES)				
Transfers in	270,000	270,000	300,085	30,085
Transfers out	(1,008,297)	(1,008,297)	(808,741)	199,556
Total other financing sources and uses	(738,297)	(738,297)	(508,656)	229,641
Net change in fund balances	\$ (709,102)	\$ (709,102)	470,493	\$ 1,179,595
Fund balance, July 1			2,082,229	
Fund balance, June 30			<u>\$ 2,552,722</u>	

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

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, 2011
 (Page 4 of 5)

	PUBLIC SAFETY			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes/assessments	\$ 7,144,286	\$ 7,144,286	\$ 7,556,936	\$ 412,650
Licenses and permits	1,600	1,600	1,610	10
Intergovernmental	945,897	945,897	929,880	(16,017)
Charges for services	304,767	304,767	262,610	(42,157)
Fines and forfeitures	277,399	277,399	291,554	14,155
Miscellaneous	35,000	35,000	70,175	35,175
Interest earnings	-	-	2,256	2,256
Total revenues	8,708,949	8,708,949	9,115,021	406,072
EXPENDITURES				
Current:				
General government				
Operations and maintenance	-	-	-	-
Public safety				
Personal services	5,837,346	5,837,346	5,534,136	303,210
Operations and maintenance	2,813,873	2,813,873	2,708,329	105,544
Debt service	117,155	117,155	117,153	2
Total expenditures	8,768,374	8,768,374	8,359,618	408,756
Excess (deficiency) of revenue over (under) expenditures	(59,425)	(59,425)	755,403	814,828
OTHER FINANCING SOURCES (USES)				
Transfers in	360,036	360,036	303,418	(56,618)
Transfers out	(641,852)	(641,852)	(641,727)	125
Loans	-	-	-	-
Proceeds from sale of capital assets	15,000	15,000	-	(15,000)
Total other financing sources and uses	(266,816)	(266,816)	(338,309)	(71,493)
Net change in fund balances	\$ (326,241)	\$ (326,241)	417,094	\$ 743,335
Fund balance, July 1			1,947,194	
Fund balance, June 30			\$ 2,364,288	

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

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, 2011
 (Page 5 of 5)

	OPEN SPACE			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes/assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Interest earnings	-	-	5,547	5,547
Total revenues	-	-	5,547	5,547
EXPENDITURES				
Current:				
General government				
Operations and maintenance	4,901,250	4,941,310	40,060	4,901,250
Public safety				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service	-	-	-	-
Total expenditures	4,901,250	4,941,310	40,060	4,901,250
Excess (deficiency) of revenue over (under) expenditures	(4,901,250)	(4,941,310)	(34,513)	4,906,797
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Loans	5,000,000	5,040,060	3,000,300	(2,039,760)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources and uses	5,000,000	5,040,060	3,000,300	(2,039,760)
Net change in fund balances	\$ 98,750	\$ 98,750	2,965,787	\$ 2,867,037
Fund balance, July 1			(21,917)	
Fund balance, June 30			\$ 2,943,870	

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



LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
June 30, 2011

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				TOTAL	GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS		
ASSETS						
Current assets:						
Cash and cash equivalents	\$ -	\$ 954,112	\$ 81,676	\$ 814,450	\$ 1,850,238	\$ 3,146,409
Investments	-	129,136	11,054	110,232	250,422	425,852
Receivables:						
Taxes/assessments	-	-	162,671	-	162,671	-
Accounts/contracts	768,178	131,282	-	282,285	1,181,745	256,531
Inventories	26,898	-	-	-	26,898	52,347
Total current assets	<u>795,076</u>	<u>1,214,530</u>	<u>255,401</u>	<u>1,206,967</u>	<u>3,471,974</u>	<u>3,881,139</u>
Noncurrent assets:						
Restricted assets:						
Cash and cash equivalents	138,311	350,533	283,678	-	772,522	70,509
Investments	-	47,444	38,395	-	85,839	-
Deferred charges - Revenue bond issuance costs	21,879	-	-	-	21,879	-
Capital Assets:						
Land and Construction in Progress	130,794	263,528	-	63,594	457,916	212,844
Buildings, improvements, vehicles and equipment(net)	2,149,490	3,849,509	10,573,764	86,489	16,659,252	1,324,395
Total noncurrent assets	<u>2,440,474</u>	<u>4,511,014</u>	<u>10,895,837</u>	<u>150,083</u>	<u>17,997,408</u>	<u>1,607,748</u>
Total assets	<u>3,235,550</u>	<u>5,725,544</u>	<u>11,151,238</u>	<u>1,357,050</u>	<u>21,469,382</u>	<u>5,488,887</u>
Liabilities:						
Current liabilities:						
Accounts payable	280,030	33,319	13,440	153,804	480,593	100,868
Contracts/loans payable - current	-	-	22,562	5,070	27,632	-
Due to other funds	1,180,982	-	-	-	1,180,982	-
Unearned revenues	34,560	-	-	-	34,560	-
Revenue bonds payable	95,000	151,604	556,736	-	803,340	50,000
Landfill postclosure costs payable - current	-	-	-	20,000	20,000	-
Claims payable	-	-	-	-	-	366,974
Advances from other funds	-	-	1,933,334	-	1,933,334	-
Compensated absences payable	14,976	2,108	3,166	946	21,196	17,668
Total current liabilities	<u>1,605,548</u>	<u>187,031</u>	<u>2,529,238</u>	<u>179,820</u>	<u>4,501,637</u>	<u>535,510</u>
Noncurrent liabilities:						
Contracts/loans payable	-	-	11,568	21,996	33,564	-
Revenue bonds payable	695,000	2,366,902	1,506,291	-	4,568,193	345,000
Landfill postclosure costs payable	-	896,240	-	260,000	1,156,240	-
Compensated absences payable	134,782	18,967	28,492	8,517	190,758	159,016
OPEB implicit rate subsidy	40,146	3,366	3,371	-	46,883	-
Total noncurrent liabilities	<u>869,928</u>	<u>3,285,475</u>	<u>1,549,722</u>	<u>290,513</u>	<u>5,995,638</u>	<u>504,016</u>
Total liabilities	<u>2,475,476</u>	<u>3,472,506</u>	<u>4,078,960</u>	<u>470,333</u>	<u>10,497,275</u>	<u>1,039,526</u>
NET ASSETS						
Investment in capital assets, net of related debt	1,490,284	1,594,531	8,476,607	123,017	11,684,439	1,142,239
Restricted for bond reserve	138,311	241,629	-	-	379,940	70,509
Restricted for debt service	-	156,348	322,073	-	478,421	-
Unrestricted	(868,521)	260,530	(1,726,402)	763,700	(1,570,693)	3,236,613
Total net assets	<u>\$ 760,074</u>	<u>\$ 2,253,038</u>	<u>\$ 7,072,278</u>	<u>\$ 886,717</u>	<u>\$ 10,972,107</u>	<u>\$ 4,449,361</u>

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

**LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2011**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				TOTAL	GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS		
OPERATING REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 22,574	\$ 22,574	\$ -
Charges for services	4,914,375	1,218,811	812,980	1,442,105	8,388,271	9,977,985
Miscellaneous	431,301	-	-	-	431,301	35,612
Total Operating Revenues	5,345,676	1,218,811	812,980	1,464,679	8,842,146	10,013,597
OPERATING EXPENSES						
Personal services	3,699,966	312,948	360,531	89,607	4,463,052	1,980,447
Supplies	748,441	314,360	171,544	75,285	1,309,630	1,839,788
Purchased services	1,246,019	157,659	490,423	1,279,918	3,174,019	5,632,891
Depreciation	150,412	274,842	320,337	8,561	754,152	116,212
Total Operating Expenses	5,844,838	1,059,809	1,342,835	1,453,371	9,700,853	9,569,338
Operating income (loss)	(499,162)	159,002	(529,855)	11,308	(858,707)	444,259
NONOPERATING REVENUES (EXPENSES)						
Interest income	-	6,484	618	2,706	9,808	13,169
Interest expense	(48,100)	(104,197)	(202,887)	(600)	(355,784)	(25,155)
Amortization of revenue bond issuance costs	(3,127)	-	-	-	(3,127)	-
Taxes pledged to secure revenue bonds	-	-	1,402,246	-	1,402,246	-
Total Nonoperating Revenues (Expenses)	(51,227)	(97,713)	1,199,977	2,106	1,053,143	(11,986)
Income (loss) before transfers	(550,389)	61,289	670,122	13,414	194,436	432,273
Transfers in	-	-	220,000	-	220,000	72,115
Transfers out	-	-	-	(8,820)	(8,820)	(53,915)
Change in net assets	(550,389)	61,289	890,122	4,594	405,616	450,473
Total net assets, beginning	1,310,463	2,191,749	6,182,156	882,123	10,566,491	3,998,888
Total net assets, ending	\$ 760,074	\$ 2,253,038	\$ 7,072,278	\$ 886,717	\$ 10,972,107	\$ 4,449,361

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

County of Lewis and Clark, Montana Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2011

**LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2011**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS	TOTAL	
Cash flows from operating activities:						
Cash received from customers	\$ 4,667,795	\$ 1,210,411	\$ 812,980	\$ 1,468,151	\$ 8,159,337	\$ 10,055,562
Cash payments for goods and services	(1,956,647)	(470,173)	(671,006)	(1,350,617)	(4,448,443)	(7,554,283)
Cash payments for employees	(3,706,507)	(321,042)	(365,989)	(89,077)	(4,482,615)	(1,974,742)
Cash received from other operating revenues	431,301	-	-	-	431,301	35,612
Cash received from grants	-	-	-	22,574	22,574	-
Cash payments for landfill closure and post closure	-	57,992	-	(20,000)	37,992	-
Net cash provided by (used by) operating activities	(564,058)	477,188	(224,015)	31,031	(279,854)	562,149
Cash flows from noncapital financing activities:						
Proceeds from taxes	-	-	1,430,239	-	1,430,239	-
Transfers from other Funds	-	-	220,000	-	220,000	72,115
Transfers to other Funds	-	-	-	(8,820)	(8,820)	(53,915)
Proceeds from interfund loans	716,439	-	(153,488)	-	562,951	-
Repayment of interfund loans	-	-	(400,000)	-	(400,000)	-
Net cash provided by (used by) noncapital financing activities	716,439	-	1,096,751	(8,820)	1,804,370	18,200
Cash flows from capital and related financing activities:						
Payments for capital acquisitions	(9,285)	(68,745)	(23,624)	-	(101,654)	(117,979)
Principal repayment - bonds/loans	(95,000)	(493,727)	(554,113)	(4,909)	(1,147,749)	(45,050)
Interest paid	(48,100)	(101,015)	(202,887)	(600)	(352,602)	(25,154)
Net cash provided by (used by) capital and related financing activities	(152,385)	(663,487)	(780,624)	(5,509)	(1,602,005)	(188,183)
Cash flows from investing activities:						
Receipts of interest and dividends	-	6,484	618	2,706	9,808	13,169
Payments for investments	-	117,160	7,507	49,861	174,528	134,195
Net cash provided by (used by) investing activities	-	123,644	8,125	52,567	184,336	147,364
Net increase (decrease) in cash and cash equivalents	(4)	(62,655)	100,237	69,269	106,847	539,530
Cash and cash equivalents, July 1	138,315	1,367,300	265,117	745,181	2,515,913	2,677,388
Cash and cash equivalents, June 30	\$ 138,311	\$ 1,304,645	\$ 365,354	\$ 814,450	\$ 2,622,760	\$ 3,216,918
Cash and cash equivalents, current	\$ -	\$ 954,112	\$ 81,676	\$ 814,450	\$ 1,850,238	\$ 3,146,409
Cash and cash equivalents, noncurrent - restricted	138,311	350,533	283,678	-	772,522	70,509
Total Cash and cash equivalents, June 30	\$ 138,311	\$ 1,304,645	\$ 365,354	\$ 814,450	\$ 2,622,760	\$ 3,216,918
Reconciliation of operating income to net cash provided by operating activity:						
Operating income (loss)	\$ (499,162)	\$ 159,002	\$ (529,855)	\$ 11,308	\$ (858,707)	\$ 444,259
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:						
Depreciation	150,412	274,842	320,337	8,561	754,152	116,212
Change in assets and liabilities:						
(Increase) decrease taxes/accounts/other receivables	(240,034)	(8,798)	-	26,046	(222,786)	77,577
(Increase) decrease inventory	1,846	-	-	-	1,846	(30,759)
(Increase) decrease deferred revenue	(21,982)	-	-	-	(21,982)	-
Increase (decrease) compensated absences	(12,660)	(7,977)	(6,932)	530	(27,039)	(1,691)
Increase (decrease) accounts payable	56,955	17,300	(7,183)	4,586	71,658	(105,709)
Increase (decrease) payables for capital purchases	9,285	(14,729)	-	-	(5,444)	-
Increase (decrease) claims payable	-	-	-	-	-	62,260
Increase (decrease) postclosure liability	-	57,992	-	(20,000)	37,992	-
Increase (decrease) in OPEB implicit rate subsidy	(8,718)	(444)	(382)	-	(9,544)	-
Net cash provided by (used by) operating activities	\$ (564,058)	\$ 477,188	\$ (224,015)	\$ 31,031	\$ (279,854)	\$ 562,149
Schedule of Noncash Transactions						
Amortization of deferred loss from bond refunding	-	(3,182)	-	-	(3,182)	-
Write off of taxes receivables	-	-	3,320	-	3,320	-
Write off of accounts receivables	-	-	-	4,390	4,390	-
Amortization of revenue bond issuance cost	(3,127)	-	-	-	(3,127)	-
Capital Asset Trade ins	-	-	-	-	-	500

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



**LEWIS AND CLARK COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2011**

	INVESTMENT TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash and cash equivalents	\$ 30,352,576	\$ 9,819,329
Investments	3,588,144	1,329,009
Receivables:		
Taxes/assessments	-	7,601,279
Land held for resale	-	6,718
Total assets	33,940,720	18,756,335
LIABILITIES		
Accounts payable	-	9,627,114
Intergovernmental payable	-	9,129,221
Total liabilities	-	18,756,335
NET ASSETS		
Held in trust for:		
External investment pool participants	30,099,005	-
Individual investment accounts	3,841,715	-
Total net assets	\$ 33,940,720	\$ -

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

**LEWIS AND CLARK COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2011**

	INVESTMENT TRUST FUNDS
ADDITIONS	
Contributions to pooled investments	\$ 116,668,115
Interest and investment income	118,649
Total additions	116,786,764
DEDUCTIONS	
Distribution from pooled investments	114,598,659
Administrative expenses	3,155
Total deductions	114,601,814
Change in net assets held in trust for: Pool participants	2,184,950
Net assets held in trust, beginning of year	31,755,770
Net assets held in trust, end of year	\$ 33,940,720

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



NOTES TO THE BASIC FINANCIAL STATEMENTS

**LEWIS AND CLARK COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011**

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 which comprise the County (the primary government) and its component units. The component units are entities for which the County is financially accountable, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. The 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.

Discretely Presented Component Units

These component units are entities that are legally separate from the County because they possess corporate powers, but are financially accountable to the County, whose relationships with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The component unit columns of the financial statements include the financial data of the following entities.

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 corporation's board, includes representatives of local health care providers and consumers, is not controlled by the County. The County is financially accountable for the CHC as a result of fiscal dependency. Under terms of an agreement between the CHC and the County, the CHC must follow 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. Therefore, the County Commission can impose its will on the CHC by approving or not approving most of the major fiscal issues. 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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

Open Space Fund: This fund accounts for the receipt of all revenues and expenditures related to assisting in the purchase of lands used for recreational or conservational use.

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

As allowed by Montana Code Annotated (MCA) 37-19-82, the earnings of Forestvale Perpetual Care Fund are used for maintaining the county cemetery.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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, 2011, the percentage share of the investment pool that relates to the external investments is 43 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

At June 30, 2011 the balance in the individual investment trust accounts were as follows:

Helena School District Elementary Building Reserves	\$ 1,661,780
Helena School District High School Building Reserves	1,947,698
Helena School District other investment	186,298
Helena School District fiscal agent bond account	103
Helena School District Endowment	13,485
East Helena School District	<u>32,351</u>
Total Individual Investment Accounts	<u>\$ 3,841,715</u>

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, 2011 the allowance amounted to \$233,340 for the primary government and \$5,704 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).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

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 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	\$15,000
Vehicle	\$15,000
Infrastructure	\$250,000

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

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

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.

Postemployment Benefits

The County accounts for postemployment benefit obligations in accordance with Governmental Accounting Standards Board (GASB) Statement No. 45 “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”. The County allows retirees, their dependents and spouses to pay the same level of rates for insurance as current employees. Statement No. 45 states this gives them an “implicit rate subsidy” since retirees generally have

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

higher health costs and should pay higher premiums. The County feels this is not a legal liability since nothing in State law or other contracts requires us to provide the same rate and we can change it at any time. Rates are actuarially established for the entire group and therefore the costs are covered. The County will continue to fund this imposed liability on a pay-as-you-go basis as County staff feel it would be irresponsible to set aside taxpayer funds in a irrevocable trust fund that will never be used and probably continue to increase.

Fund Balance/Net Assets

Fund Balance:

As discussed in further detail in Footnote 2, Section D - New Accounting Guidance Implemented, the County implemented GASB Statement No. 54 for fiscal year 2011. This statement requires governmental fund balances to be allocated to two general classifications, nonspendable and spendable.

Nonspendable represents the portion of fund balance that the resources are not in spendable form such as inventory, and, in the general fund, long-term notes and loans receivable. Also considered nonspendable are resources that are legally required to be maintained intact (i.e. principal portion of permanent trusts).

Spendable fund balance is further categorized as restricted, committed, assigned, and unassigned.

- Restricted – Constraint is externally imposed by third party (grantor, contributor, etc.), state constitution or by enabling legislation by the legislature;
- Committed – Constraint is internally imposed by the County Commission by resolution by the end of the reporting period;
- Assigned – Constraint is internally expressed intent by the government body or authorized official (s) through budget approval process by the reporting date;
- Unassigned – remaining balance with no constraints.

The County adopted a spending policy for restricted and unrestricted fund balances with the following order of spending: restricted, assigned, committed, and lastly unassigned. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of assigned funds, then committed funds and finally unassigned funds, as needed, unless the County has provided otherwise in its commitment or assignment actions. The County Commission is the highest body in the County and any constraints on funds set by it must be reported as committed if action is taken by fiscal year end. The County's Chief Administrative Officer or the County Finance Officer are generally the only other persons that can impose constraints that would cause amounts to be assigned. These constraints generally relate to carrying over budget authority from prior years for projects that have been budgeted for by the County Commission, but were not complete as of the prior year end.

GASB Statement No. 54 requires the disclosure of the purpose of every major special revenue fund in the financial statement notes. This additional disclosure is in Footnote 11.

The County does not maintain a stabilization fund or have a minimum fund balance policy.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities and Equity (Continued)

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.

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, Craig Wastewater Facility Maintenance, Craig Training Center Maintenance, Septic Maintenance Revolving Loan, Open Space, 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,

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

Rural Special Improvement District Debt, Capital Development, CTEP Projects, RID Projects, Federal Grant 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.
- (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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Budget/GAAP Reconciliation (Continued)

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.

	Major Funds				
	General	Public Safety	Open Space	RSID Debt	Capital Development
Fund Balances Budget	\$ 2,552,722	\$ 2,364,288	\$ 2,943,870	\$ 98,144	\$ 5,809,753
Basis Differences					
Inventory	121,726	-	-	-	-
Accrual of tax revenue	121,969	190,959	-	14,970	-
Accrual of licenses and permits	58,152	-	-	-	-
Accrual of intergovernmental revenue	92,450	71,191	-	-	-
Accrual of charges for services	-	20,304	-	-	-
Accrual of miscellaneous revenue	36,649	5,670	-	-	-
Accrual of proceeds - sale of assets	-	-	-	-	-
Accrual of expenditures	(203,348)	(250,028)	-	-	(66,662)
Fund Balances (GAAP) Basis	2,780,320	2,402,384	2,943,870	113,114	5,743,091
Inbudgeted Fund Balances	-	-	-	-	-
Total Major Funds - Fund Balances	\$ 2,780,320	\$ 2,402,384	\$ 2,943,870	\$ 113,114	\$ 5,743,091

In addition, forty-eight nonmajor special revenue, four nonmajor debt service, and five 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.

	Nonmajor Funds			
	Special Revenue	Debt Service	Capital Projects	Permanent
Fund Balances Budget	\$ 6,241,156	\$ 313,515	\$ 321,610	\$ -
Basis Differences				
Inventory	163,776	-	-	-
Accrual of tax revenue	212,255	-	-	-
Accrual of intergovernmental revenue	429,648	-	5,653	-
Accrual of charges for services	24,596	-	-	-
Accrual of expenditures	(291,886)	-	(65,913)	-
Fund Balances (GAAP) Basis	6,779,545	313,515	261,350	-
Inbudgeted Fund Balances	242,416	-	-	219,651
Total Nonmajor Funds - Fund Balances	7,021,961	313,515	261,350	219,651
				\$ 7,816,477

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Fund Deficits

No funds had a deficit balance at fiscal year 2011.

D. New Accounting Guidance Implemented

For the year ended June 30, 2011, Lewis and Clark County and its component units have implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB Statement No. 54 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

The county’s investment pool is in accordance with Montana Code Annotated Section 7-6-201 and County’s Investment Pool Investment Policy. The responsibility for conducting investment transactions reside with the County Treasurer, with overall policy guidance the responsibility of a committee formed by the County Commissioners. The pool is not registered with the SEC. The fair value of investments is reviewed monthly, with yearly adjustments to the financial statements at fiscal year-end, if necessary. All parties involved share in gains or loss equitably, based on their average daily balances. Participating jurisdictions elect to participate by an interlocal agreement, with each party share equal, dollar for dollar. Jurisdictions may elect to invest funds outside the investment pool (shown as “Individual Investments” in these notes), but will not participate in pool gains or losses.

Following is a reconciliation of the County’s deposit and investment balances as of June 30, 2011:

	Pooled Cash and Investments	Individual Investments	Other	Total
Bank Deposits	\$ 4,058,244	\$ 54,058	\$ 403,529	\$ 4,515,831
Investments	66,307,280	3,787,658	453,492	70,548,430
Total	<u>\$ 70,365,524</u>	<u>\$ 3,841,716</u>	<u>\$ 857,021</u>	<u>\$ 75,064,261</u>
	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Component Units	Total
Cash and Cash Equivalents	\$ 22,336,446	\$ 40,171,905	\$ 2,941,533	\$ 65,449,884
Investments	3,012,440	4,917,153	372,931	8,302,524
Restricted assets (noncurrent)	1,311,853	-	-	1,311,853
Total	<u>\$ 26,660,739</u>	<u>\$ 45,089,058</u>	<u>\$ 3,314,464</u>	<u>\$ 75,064,261</u>

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.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Cash Deposits

The composition of cash and cash equivalent deposits at fair value on June 30, 2011, was as follows:

	<u>Primary Government</u>	<u>Component Unit</u>
Cash on hand	\$ 186,121	\$ 195,575
Petty cash	32,005	680
Time deposits	76,415	3,583
Fiscal agent deposits	208,820	-
Money market account	12,632	-
Certificates of deposit	<u>3,633,282</u>	<u>166,718</u>
Total Primary Government	<u>\$ 4,149,275</u>	
Total Component Unit		<u>\$ 366,556</u>
Total Reporting Entity		<u>\$ 4,515,831</u>

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 \$79,969 and the bank balance was \$160,037. The carrying amount of deposits for the County includes \$3,554 of the component unit cash balances. Of the bank balance, \$250,000 will be covered by federal depository insurance (FDIC), and any remaining will be 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 \$208,820 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 \$29 and the bank balance was \$4,666. The bank balance was fully covered by federal depository insurance. The library also had \$110 petty/change cash at fiscal year end.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Both, Forestvale Perpetual Care Fund and Forestvale Endowment Fund, had money market balances at fiscal year end, of \$4,317 and \$4,258, 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, 2011, the County was in compliance with this statute.

Investments

On June 30, 2011, 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, 2011, was as follows:

Primary Government

At fiscal year end, the reported amount of the primary government’s investments was \$67,600,789. Of the amount, \$453,492 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 \$2,947,641. 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	
Primary Government Investments:						
Federal National Mortgage Association - CMO	\$ -	\$ -	\$ -	\$ 45,245	\$ -	\$ 45,245
Agency Notes	2,447,136	1,940,036	-	-	-	4,387,172
Government Bonds	-	-	132,240	-	-	132,240
State Short-Term Investment Pool (STIP)	-	-	-	-	62,582,640	62,582,640
Corporate Bond Fund	-	-	-	-	151,752	151,752
Equity Mutual Fund	-	-	-	-	301,740	301,740
Total Primary Government	\$ 2,447,136	\$ 1,940,036	\$ 132,240	\$ 45,245	\$ 63,036,132	\$ 67,600,789

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

	Maturities in Years					Fair Value
	Less than 1	1 - 2	6 - 10	More than 10	No Maturity	
Component Unit Investments:						
Federal National Mortgage Association - CMO	\$ -	\$ -	\$ -	\$ 2,105	\$ -	\$ 2,105
Agency Notes	113,701	90,140	-	-	-	203,841
State Short-Term Investment Pool (STIP)	-	-	-	-	2,741,695	2,741,695
Total Component unit	\$ 113,701	\$ 90,140	\$ -	\$ 2,105	\$ 2,741,695	\$ 2,947,641
Total Reporting Entity	\$ 2,560,837	\$ 2,030,176	\$ 132,240	\$ 47,350	\$ 65,777,827	\$ 70,548,430

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

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

Along with the limitations place on investments by state law, the County minimizes custodial credit risk by restrictions set forth in County policy. Custodial credit risk for investments is the risk that in the event of a financial institution failure, the County’s investments may not be returned or the County will not be able to recover the collateral securities in the possession of the outside party. The County Treasurer’s Office maintains a listing of financial institutions and securities dealers, not affiliated with a bank, which are approved for investment purposes. County policy requires that that specific safeguard 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 Forestvale Perpetual Care Fund and Forestvale Endowment Fund are authorized to invest in stocks, bonds, and mutual funds.

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

Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit risk quality per GASB No. 40. The agency notes of \$4,723,253 and the government bonds of \$132,240, meet this requirement.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Primary Government Investments:	<u>Fair Value</u>	<u>S & P</u>
Federal National Mortgage Association - CMO	\$ 45,245	NR
State Short-Term Investment Pool (STIP)		
Asset Backed Commercial Paper	8,399,743	A1
Corporate Commercial Paper	7,450,993	A1
Corporate - Fixed Rate	184,740	A1
Corporate - Variable Rate	13,445,873	A2
Certificate of Deposit - Fixed	721,370	A3
Certificate of Deposit - Variable	9,270,629	A2
Other Asset Backed	633,294	BBB
US Government Agencies - Fixed	2,575,554	A1+
US Government Agencies - Variable	12,228,456	A1+
Money Market Funds (Unrated)	3,620,725	NR
Money Market Funds (Rated)	2,858,489	A1+
Structured Investment Vehicles (SIV)	1,192,774	NR
Corporate Bond Funds		
International Bond	10,403	AA
Core Bond Fund	115,649	A
High Income Bond Fund	15,300	B
Other	10,400	NR to BBB
Equity Mutual Fund	301,740	NR
Total Primary Government	<u>\$ 63,081,377</u>	
Component Unit Investments:	<u>Fair Value</u>	<u>S & P</u>
Federal National Mortgage Association - CMO	\$ 2,105	NR
State Short-Term Investment Pool (STIP)		
Asset Backed Commercial Paper	367,986	A1
Corporate Commercial Paper	326,422	A1
Corporate - Fixed Rate	8,093	A1
Corporate - Variable Rate	589,053	A2
Certificate of Deposit - Fixed	31,603	A3
Certificate of Deposit - Variable	406,139	A2
Other Asset Backed	27,744	BBB
US Government Agencies - Fixed	112,833	A1+
US Government Agencies - Variable	535,719	A1+
Money Market Funds (Unrated)	158,621	NR
Money Market Funds (Rated)	125,228	A1+
Structured Investment Vehicles (SIV)	52,254	NR
Total Component Unit	<u>\$ 2,743,800</u>	
Total Reporting Entity	<u>\$ 65,825,177</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

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

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 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, 2011, was \$47,350 and the fair value on that date was \$47,253.

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, 2011**

	Internal Portion	External Portion	Total Investment Pool
Assets			
Cash and cash equivalents	\$ 35,466,300	\$ 26,510,861	\$ 61,977,161
Investments	4,800,219	3,588,144	8,388,363
Total assets	40,266,519	30,099,005	70,365,524
Net assets			
Held in trust for:			
Internal investment pool participants	40,266,519		40,266,519
External investment pool participants		30,099,005	30,099,005
Total net assets	\$ 40,266,519	\$ 30,099,005	\$ 70,365,524

**STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT POOL
For the Fiscal Year Ended June 30, 2011**

	Internal Portion	External Portion	Investment Pool
Additions			
Total contributions to pooled investments	\$ 143,212,087	\$ 114,047,715	\$ 257,259,802
Deductions			
Total distribution from pooled investments	134,300,957	111,910,815	246,211,772
Net increase (decrease)	8,911,130	2,136,900	11,048,030
Net assets held in trust, beginning of year	31,355,389	27,962,105	59,317,494
Net assets held in trust, end of year	\$ 40,266,519	\$ 30,099,005	\$ 70,365,524

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Restricted Cash/Investments

Following are the restricted cash/investments held by the County as of June 30, 2011. These amounts are reported within the restricted cash/investment account on the Statement of Net Assets.

Enterprise Fund

Restricted for bond reserve	\$ 379,940
Restricted for debt service	478,421
Total	<u>858,361</u>

Internal Service Funds

Restricted for bond reserve	70,509
Total Restricted Cash	<u>\$ 928,870</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	\$ 491,919	\$ 769,127	\$ 1,697,543	\$ -	\$ 584,501	\$ 3,543,090
Allowance for Uncollectibles	(9,838)	(15,383)	(33,951)	-	(11,690)	(70,862)
Taxes (net)	<u>\$ 482,081</u>	<u>\$ 753,744</u>	<u>\$ 1,663,592</u>	<u>\$ -</u>	<u>\$ 572,811</u>	<u>\$ 3,472,228</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	\$ -	\$ -	\$ 165,991	\$ -	\$ 165,991	\$ 285,192
Allowance for Uncollectibles	-	-	(3,320)	-	(3,320)	(5,704)
Taxes (net)	<u>-</u>	<u>-</u>	<u>162,671</u>	<u>-</u>	<u>162,671</u>	<u>279,488</u>
Accounts receivable	768,178	131,282	-	286,675	1,186,135	574,070
Allowance for doubtful accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,390)</u>	<u>(4,390)</u>	<u>(220,575)</u>
Net accounts	<u>768,178</u>	<u>131,282</u>	<u>-</u>	<u>282,285</u>	<u>1,181,745</u>	<u>353,495</u>
Total	<u>\$ 768,178</u>	<u>\$ 131,282</u>	<u>\$ 162,671</u>	<u>\$ 282,285</u>	<u>\$ 1,344,416</u>	<u>\$ 632,983</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:

NOTE 4 – RECEIVABLES (Continued)

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Taxes/Assessment receivable (General Fund)	\$ 360,112	\$ -	\$ 360,112
Taxes/Assessment receivable (Public Safety Fund)	562,785	-	562,785
Taxes/Assessment receivable (RSID Debt)	1,648,622	-	1,648,622
Taxes/Assessment receivable (Nonmajor Funds)	360,556	-	360,556
Payment in lieu of taxes (General Fund)	-	1,655,042	1,655,042
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>\$ 2,932,075</u>	<u>\$ 2,092,542</u>	<u>\$ 5,024,617</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, 2011, consist of the following:

Governmental Activities

<u>Receivable Fund</u>	<u>Payable Funds</u>	<u>Amount</u>
General Fund	Employer Health Insurance	\$ 26,394
	Emergency Disaster	66,899
	HIDTA Grant	22,166
	National Fire Plan	40,372
	Homeland Security	6,423
	Other Grants	132,840
	CTEP Projects	5,653
	Cooney Home	
	Cooney Home	<u>1,180,982</u>
	Total general fund	1,481,729
Total governmental activities		<u>\$ 1,481,729</u>

NOTE 6 – NOTE AND ADVANCES RECEIVABLE

Notes and advances receivable at June 30, 2011, 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. \$ 50,952

2% above the STIP rate, advance receivable from Sunny Vista Road Maint. District, due in semi-annual payments through 2012. 12,933

2% above the STIP rate, advance receivable from Cave Gulch Watershed Project, due in semi-annual payments through 2014. 11,045

Total debt service funds \$ 74,930

NOTE 6 – NOTE AND ADVANCES RECEIVABLE (Continued)

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.

\$ 1,933,334

Total governmental activities

\$ 2,008,264

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 2011:

	Transfers Out							Total Transfers In
	General Fund	Public Safety Fund	RSID Debt Fund	Capital Development Fund	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds	
	Fund	Fund	Fund	Fund	Funds	Funds	Funds	
Transfer In:								
<u>Governmental Funds:</u>								
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 300,085	\$ -	\$ -	\$ 300,085
Public Safety	20,312	-	-	-	283,106	-	-	303,418
Capital Development	490,432	471,852	-	-	1,102,691	-	50,000	2,114,975
Nonmajor Government	247,997	165,000	8,234	-	1,249,076	8,820	3,915	1,683,042
Total Governmental Funds								<u>4,401,520</u>
<u>Enterprise Funds:</u>								
Cooney Home	-	-	-	-	-	-	-	-
County Landfill	-	-	-	-	-	-	-	-
Fairgrounds	50,000	-	-	170,000	-	-	-	220,000
Nonmajor Enterprise	-	-	-	-	-	-	-	-
Total Enterprise Funds								<u>220,000</u>
Internal Services	-	4,875	-	-	67,240	-	-	72,115
	<u>\$ 808,741</u>	<u>\$ 641,727</u>	<u>\$ 8,234</u>	<u>\$ 170,000</u>	<u>\$ 3,002,198</u>			
Total transfers out - governmental funds					<u>\$ 4,630,900</u>			
Total transfers out - enterprise funds						<u>\$ 8,820</u>		
Total transfers out - internal service funds							<u>\$ 53,915</u>	
Total Transfers Out								<u>\$ 4,693,635</u>

NOTE 8 – CAPITAL ASSETS

PRIMARY GOVERNMENT

Governmental Activities:	Beginning Balance	Increases	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$ 4,288,185	\$ -	\$ -	\$ 4,288,185
Construction in progress	7,379,161	279,863	197,875	7,461,149
Total capital assets not being depreciated	11,667,346	279,863	197,875	11,749,334
<i>Capital assets being depreciated:</i>				
Buildings	16,611,493	114,977	-	16,726,470
Improvements other than Buildings	2,019,782	-	-	2,019,782
Infrastructure	9,772,538	375,293	107,664	10,040,167
Machinery & Equipment	11,938,076	2,101,009	1,460,286	12,578,799
Total capital assets being depreciated	40,341,889	2,591,279	1,567,950	41,365,218
Less accumulated depreciation for:				
Buildings	9,090,008	416,563	-	9,506,571
Improvements other than Buildings	1,274,699	132,028	-	1,406,727
Infrastructure	2,249,390	707,148	104,469	2,852,069
Machinery & Equipment	7,710,343	1,097,101	1,050,759	7,756,685
Total accumulated depreciation	20,324,440	2,352,840	1,155,228	21,522,052
Total capital assets being depreciated, net	20,017,449	238,439	412,722	19,843,166
Government activity capital assets, net	<u>\$ 31,684,795</u>	<u>\$ 518,302</u>	<u>\$ 610,597</u>	<u>\$ 31,592,500</u>
Business-type Activities:				
Solid Waste				
<i>Capital assets not being depreciated:</i>				
Land	\$ 243,648	\$ -	\$ -	\$ 243,648
Construction in progress	-	83,474	-	83,474
Total capital assets not being depreciated	243,648	83,474	-	327,122
<i>Capital assets being depreciated:</i>				
Buildings	325,366	-	-	325,366
Improvements other than Buildings	4,245,563	-	-	4,245,563
Machinery & Equipment	1,829,011	-	27,671	1,801,340
Total capital assets being depreciated	6,399,940	-	27,671	6,372,269
Less accumulated depreciation for:				
Buildings	126,758	8,134	-	134,892
Improvements other than Buildings	1,256,739	82,464	-	1,339,203
Machinery & Equipment	797,042	192,805	27,671	962,176
Total accumulated depreciation	2,180,539	283,403	27,671	2,436,271
Total capital assets being depreciated, net	4,219,401	(283,403)	-	3,935,998
Solid Waste capital assets, net	<u>\$ 4,463,049</u>	<u>\$ (199,929)</u>	<u>\$ -</u>	<u>\$ 4,263,120</u>

NOTE 8 – CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decrease	Ending Balance
Cooney Convalescent Home				
<i>Capital assets not being depreciated:</i>				
Land	\$ 130,794	\$ -	\$ -	\$ 130,794
Construction in progress	-	-	-	-
Total capital assets not being depreciated	130,794	-	-	130,794
<i>Capital assets being depreciated:</i>				
Buildings	3,975,743	-	-	3,975,743
Machinery & Equipment	346,187	-	6,597	339,590
Total capital assets being depreciated	4,321,930	-	6,597	4,315,333
Less accumulated depreciation for:				
Buildings	1,797,586	125,016	-	1,922,602
Machinery & Equipment	224,442	25,396	6,597	243,241
Total accumulated depreciation	2,022,028	150,412	6,597	2,165,843
Total capital assets being depreciated, net	2,299,902	(150,412)	-	2,149,490
Cooney Convalescent Home capital assets, net	\$ 2,430,696	\$ (150,412)	\$ -	\$ 2,280,284
Fairgrounds				
<i>Capital assets being depreciated:</i>				
Buildings	\$ 10,896,447	\$ -	\$ 12,500	\$ 10,883,947
Improvements other than Buildings	443,465	-	-	443,465
Machinery & Equipment	80,946	31,931	-	112,877
Total capital assets being depreciated	11,420,858	31,931	12,500	11,440,289
Less accumulated depreciation for:				
Buildings	364,437	290,033	4,194	650,276
Improvements other than Buildings	121,379	24,162	-	145,541
Machinery & Equipment	64,566	6,142	-	70,708
Total accumulated depreciation	550,382	320,337	4,194	866,525
Total capital assets being depreciated, net	10,870,476	(288,406)	8,306	10,573,764
Fairgrounds capital assets, net	\$ 10,870,476	\$ (288,406)	\$ 8,306	\$ 10,573,764
Business-type activities capital assets, net	\$ 17,764,221	\$ (638,747)	\$ 8,306	\$ 17,117,168

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	\$ 416,176
Public safety	988,581
Public works	849,024
Public health	42,139
Social and economic services	1,570
Culture and recreation	<u>55,351</u>
Total depreciation expense - governmental activities:	<u>\$ 2,352,841</u>
Business-type activities:	
Solid waste	\$ 283,403
Nursing home	150,412
Fair	<u>320,337</u>
Total depreciation expense-business-type activities:	<u>\$ 754,152</u>

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the **Library** for the fiscal year ended June 30, 2011, was as follows:

	Beginning Balance	Increases	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<i>Capital assets being depreciated:</i>				
Buildings	1,690,160	13,340	-	1,703,500
Machinery & Equipment	398,316	-	6,482	391,834
Total capital assets being depreciated	<u>2,088,476</u>	<u>13,340</u>	<u>6,482</u>	<u>2,095,334</u>
Less accumulated depreciation for:				
Buildings	218,375	42,369	-	260,744
Machinery & Equipment	229,937	54,728	2,861	281,804
Total accumulated depreciation	<u>448,312</u>	<u>97,097</u>	<u>2,861</u>	<u>542,548</u>
Total capital assets being depreciated, net	<u>1,640,164</u>	<u>(83,757)</u>	<u>3,621</u>	<u>1,552,786</u>
Library capital assets, net	<u>\$ 1,690,164</u>	<u>\$ (83,757)</u>	<u>\$ 3,621</u>	<u>\$ 1,602,786</u>

NOTE 8 – CAPITAL ASSETS (Continued)

Activity for the **Cooperative Health Center** for the ended June 30, 2011, was as follows:

	Beginning Balance	Increases	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Construction in progress	\$ -	\$ 39,440	\$ -	\$ 39,440
<i>Capital assets being depreciated:</i>				
Machinery & Equipment	55,222	-	-	55,222
Less accumulated depreciation for:				
Machinery & Equipment	51,099	811	-	51,910
Total capital assets being depreciated, net	4,123	(811)	-	3,312
Cooperative Health Center capital assets, net	<u>\$ 4,123</u>	<u>\$ 38,629</u>	<u>\$ -</u>	<u>\$ 42,752</u>

NOTE 9 – LONG-TERM DEBT

GENERAL OBLIGATION BONDS

Governmental Activities

The following is a summary of general obligation bond transactions for the fiscal year ended June 30, 2011:

	General Obligation
Bond payable, July 1	\$ 2,870,000
Bond issued	-
Bond retired	(130,000)
Bond payable, June 30	<u>\$ 2,740,000</u>

On November 4, 2008, pursuant to a voter approved ballot, the Open Space Grant Program was created. It allows for the issuing of up to \$10,000,000 in general obligation bonds for the preserving of open-space lands in the county, including working lands and land for protecting water and wildlife. A special revenue fund, Open Space, was created, in which, to deposit the revenue bond proceeds and for the associated disbursements. To date, \$3,000,000 has been issued.

Revenues for the retirement of the general obligation bond issue are collected through mill levies. All revenue collections and debt repayment disbursements are reported in the Opens Space Debt Service fund. Bonds payable at June 30, 2011, consist of the following issue:

	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding 6/30/2011
General Obligation Bonds:				
Opens Space Projects	variable	7/1/2030	\$3,000,000	\$2,870,000
	(2.00% to 4.05%)			

NOTE 9 - LONG-TERM DEBT (Continued)

General obligation bond debt service requirements to maturity are as follows:

<u>FY Ending</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2012	\$ 87,362	\$ 115,000	\$ 202,362
2013	85,062	120,000	\$ 205,062
2014	82,662	120,000	\$ 202,662
2015	80,262	125,000	\$ 205,262
2016	78,450	130,000	\$ 208,450
2017-2021	351,717	700,000	\$ 1,051,717
2022-2026	242,201	800,000	\$ 1,042,201
2027-2031	78,278	760,000	\$ 838,278
Total	<u>\$ 1,085,994</u>	<u>\$ 2,870,000</u>	<u>\$ 3,955,994</u>

REVENUE BONDS

Governmental Activities

At June 30, 2011, the outstanding revenue bond indebtedness of Lewis and Clark County is as follows:

Health Care Facility Revenue Bonds, Series 1998D: \$ 395,000
 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, 2011, the outstanding revenue bond indebtedness, excluding \$10,341 of unamortized deferred loss due to refunding, of Lewis and Clark County is as follows:

Solid Waste Facility Refunding Revenue Bonds, Series 2004: 2,528,847
 (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)

<u>Health Care Facility Revenue Bonds, Series 1998B:</u>	790,000
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.	
<u>Fairgrounds Revenue Bonds, Series 2007:</u>	<u>2,063,027</u>
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>5,381,874</u>
Total Revenue Bonds	<u>\$5,776,874</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, 2011, 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 (referred to as Cooney). Cooney received a waiver from the issuer of the debt, waiving the bond coverage requirement. For fiscal year 2012, Cooney restructured the management team and eliminated some management positions. Cooney, also, implemented a staff schedule that based staffing on the daily census. In addition, the County requested proposals from interested parties in leasing or buying the nursing home. The County is currently reviewing the proposals received. Management continues to monitor the financial status closely and is exploring all viable options to reduce costs and increase revenues.

	<u>County Landfill</u>	<u>Cooney Home</u>	<u>Health Care Facilities</u>
Gross revenues	\$ 1,225,295	\$ 5,345,676	\$ 348,865
Direct operating expenses	<u>784,967</u>	<u>5,694,426</u>	<u>255,545</u>
Net Revenue	<u>\$ 440,328</u>	<u>\$ (348,750)</u>	<u>\$ 93,320</u>
Maximum debt service	\$ 241,629	\$ 139,740	\$ 67,240
Percent coverage	182.2%	-249.6%	138.8%

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>
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	9,435	60,000	69,435
2017-2018	9,690	125,000	134,690
Totals	<u>\$ 83,835</u>	<u>\$ 395,000</u>	<u>\$ 478,835</u>

Business-type Activities

<u>FY Ending</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2012	\$ 216,552	\$ 803,340	\$ 1,019,892
2013	180,865	838,902	1,019,767
2014	143,520	875,638	1,019,158
2015	104,524	597,563	702,087
2016	85,524	292,604	378,128
2017-2021	254,155	1,211,020	1,465,175
2022-2025	55,864	762,807	818,671
Totals	<u>\$ 1,041,004</u>	<u>\$ 5,381,874</u>	<u>\$ 6,422,878</u>

Changes in Long-Term Liabilities

The following is a summary of the changes in long-term liabilities for the year ended June 30, 2011:

<u>Governmental Activities</u>	<u>Balance</u> <u>07/01/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>06/30/11</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
General obligation bonds	\$ -	\$ 3,000,000	\$ 130,000	\$ 2,870,000	\$ 115,000
Revenue bonds	440,000	-	45,000	395,000	50,000
Special assessment (1)	1,754,516	40,124	297,164	1,497,476	145,991
Contracts/Loans	1,990,065	21,735	350,899	1,660,901	307,501
Compensated absences	1,934,626	1,276,620	1,433,494	1,777,752	177,775
OPEB implicit rate subsidy	137,036	-	5,013	132,023	-
Total	<u>\$ 6,256,243</u>	<u>\$ 4,338,479</u>	<u>\$ 2,261,570</u>	<u>\$ 8,333,152</u>	<u>\$ 796,267</u>
<u>Business-type Activities</u>					
Revenue bonds (1)	\$ 6,489,323	\$ 3,182	\$ 1,120,972	\$ 5,371,533	\$ 803,340
Contracts/Loans	87,972	-	26,776	61,196	27,632
Landfill liability	1,138,248	57,992	20,000	1,176,240	20,000
Compensated absences	238,991	272,865	299,902	211,954	21,195
OPEB implicit rate subsidy	66,260	-	19,377	46,883	-
Total	<u>\$ 8,020,794</u>	<u>\$ 334,039</u>	<u>\$ 1,487,027</u>	<u>\$ 6,867,806</u>	<u>\$ 872,167</u>

(1)- Balance on 6/30/11, includes \$10,341 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, \$176,684 of internal service funds’ compensated absences, 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.

SPECIAL ASSESSMENT DEBT AND CONTRACTS/LOANS PAYABLE

Governmental Activities

The following loans represent borrowings from the State of Montana Board of Investments Intercap Loan Program.

Special Assessment Debt

Montana Board of Investment intercap loans have a variable interest rate that is adjusted annually. For fiscal year 2011, the rate was 1.95 percent. Special assessment debts at June 30, 2011, are as follows:

	Amount Issued	Year of Maturity	Principal Balance 6/30/2011	Due Within One Year	FY2012 Interest Rate (%)
Middlemas Rural Improvement District	\$ 10,475	2017	\$ 6,780	\$ 1,018	1.95%
Lambkin Rural Improvement District	29,352	2016	15,993	2,976	1.95%
Oro Fino Rural Improvement District	30,470	2016	16,752	3,110	1.95%
Applegate Rural Improvement District	43,006	2016	23,434	4,361	1.95%
Ten Mile Creek Estates Rural Improvement District	23,684	2014	11,034	3,534	1.95%
Treasure State Acres Rural Improvement District	194,066	2014	90,416	28,961	1.95%
Golden Estates Rural Improvement District	28,754	2016	15,725	2,913	1.95%
Gable Estates Rural Improvement District	317,476	2016	121,907	22,583	1.95%
Munger Rural Improvement District	11,580	2016	1,514	280	1.95%
Fawn Meadows Estates Rural Improvement District	14,194	2016	1,870	346	1.95%
Lincoln Road Rural Improvement District	348,772	2016	120,555	22,333	1.95%
Maynard Rural Improvement District	8,680	2016	4,730	880	1.95%
Prickley Pear Rural Improvement District	168,861	2016	33,488	6,204	1.95%
Bel Air Rural Improvement District	208,320	2018	123,968	14,457	1.95%
Townview Rural Improvement District	39,197	2018	24,581	3,085	1.95%
Riddock Rural Improvement District	6,438	2018	2,330	292	1.95%
Green Acres Rural Improvement District	25,273	2018	16,656	2,090	1.95%
Fox Crossing Rural Improvement District	29,191	2025	20,333	1,276	1.95%
Skyview Rural Improvement District	52,996	2020	38,305	3,933	1.95%
Autumn Wind Rural Improvement District	35,073	2025	39,105	2,359	1.95%
McHugh Rural Improvement District	495,272	2023	360,000	-	4.10%
Woodlawn Rural Improvement District - wastewater	143,000	2027	122,000	6,000	2.75%
Woodlawn Rural Improvement District - water	319,516	2028	286,000	13,000	2.75%
Total Special Assessment Debt	\$ 2,583,646		\$ 1,497,476	\$ 145,991	

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

NOTE 9 – LONG-TERM DEBT (Continued)

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 2011, funds with special assessment debt had \$30,658 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.

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 6/30/2011	Due Within One Year	FY2012 Interest Rate (%)
Courthouse Renovation	\$ 450,000	2015	\$ 171,414	\$ 47,341	1.95%
Integrated Public Safety Radio System	750,000	2013	234,573	115,213	1.95%
City/County Building Remodel	977,748	2018	774,240	98,263	1.95%
City/County Building Remodel - Phase II	505,000	2021	480,674	46,684	1.95%
Total	\$ 2,682,748		\$ 1,660,901	\$ 307,501	

The following is a summary of maturities and interest by years for the special assessment debt and contracts payable at June 30, 2011. 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 FY2012 rate of 1.95 percent.

FY Ending	Special Assessment Debt		Contracts Payable	
	Principal	Interest	Principal	Interest
2012	\$ 145,991	\$ 41,054	\$ 307,501	\$ 30,515
2013	182,135	36,847	317,874	24,493
2014	186,707	32,372	204,995	18,899
2015	155,678	27,991	185,897	14,929
2016	164,377	23,931	165,961	11,588
2017-2021	403,877	72,566	478,673	17,370
2022-2026	194,711	20,570	-	-
2027-2029	64,000	2,434	-	-
Total Governmental Activities	\$ 1,497,476	\$ 257,765	\$ 1,660,901	\$ 117,794

Business-type Activities

Contracts/Loans Payable

Loans are issued for cost of the fairgrounds bleachers.

	Amount Issued	Year of Maturity	Principal Balance 6/30/2011	Due Within One Year	FY2012 Interest Rate (%)
Fairgrounds Bleachers	\$ 199,900	2013	\$ 34,130	\$ 22,562	1.95%
Augusta S W Backhoe	\$ 31,975	2016	\$ 27,066	\$ 5,070	1.95%
Total	\$ 231,875		\$ 61,196	\$ 27,632	

NOTE 9 – LONG-TERM DEBT (Continued)

The following is a summary of maturities by years, excluding interest, for the contracts payable at June 30, 2011. 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 FY2012 rate of 1.95 percent.

FY Ending	Principal	Interest
2012	\$ 27,632	\$ 1,058
2013	16,804	519
2014	5,408	303
2015	5,585	196
2016	5,767	85
Total Business-type Activities	<u>\$ 61,196</u>	<u>\$ 2,161</u>

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, 2011, the status of all third party debt issued is:

	Issued	Outstanding
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	2,420,275
Industrial Development Revenue Bonds - Golden Triangle, Inc.	2,000,000	1,056,000
Family Services Provider Revenue Bonds	995,000	902,865
Total	<u>\$ 73,755,000</u>	<u>\$ 72,339,140</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 – FUND BALANCE – MAJOR PURPOSE PRESENTATION

GASB Statement No. 54 requires the County to present the governmental fund balances and each major special revenue fund revenues by specific purposes. In the basic financial statements, the fund balance classifications are presented in the aggregate. The tables presented below further display the fund balances and major special revenue fund revenues and by major purposes.

GOVERNMENTAL FUND BALANCE BY FUNCTION

	<u>Special Revenue</u>		<u>Debt Service</u>		<u>Capital Projects</u>		<u>Other Nonmajor Governmental</u>	<u>Total</u>
	<u>General</u>	<u>Public Safety</u>	<u>Open Space</u>	<u>Rural Special Improvement District Debt</u>	<u>Capital Development</u>			
FUND BALANCE:								
<u>Nonspendable:</u>								
Inventory	\$ 121,726	\$ -	\$ -	\$ -	\$ -	\$ 163,777	\$ 285,503	
Long term notes receivable	-	-	-	-	1,933,334	74,928	2,008,262	
Permanent portion of endowment	-	-	-	-	-	462,067	462,067	
Total Nonspendable	<u>121,726</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,933,334</u>	<u>700,772</u>	<u>2,755,832</u>	
<u>Restricted:</u>								
Federal/state/other grant commitments	-	-	-	-	-	261,350	261,350	
General government commitments	-	-	2,943,870	-	-	-	2,943,870	
Public safety commitments	-	-	-	-	-	312,559	312,559	
Public work commitments	-	-	-	-	-	361,991	361,991	
Health-related commitments	-	-	-	-	-	157,966	157,966	
Debt service	-	-	-	113,114	-	238,587	351,701	
Total Restricted	<u>-</u>	<u>-</u>	<u>2,943,870</u>	<u>113,114</u>	<u>-</u>	<u>1,332,453</u>	<u>4,389,437</u>	
<u>Committed:</u>								
General government commitments	-	-	-	-	963,181	543,640	1,506,821	
District court	-	-	-	-	-	410,567	410,567	
Public safety	-	2,402,384	-	-	1,386,158	67,171	3,855,713	
Public works	-	-	-	-	1,134,896	177,988	1,312,884	
Road commitments	-	-	-	-	-	812,707	812,707	
Public health commitments	-	-	-	-	320,075	1,044,199	1,364,274	
Parks improvement	-	-	-	-	5,447	257,769	263,216	
Social & economical commitments	-	-	-	-	-	120,229	120,229	
Special improvement district commitments	-	-	-	-	-	2,224,468	2,224,468	
Contract commitments	80,596	-	-	-	-	-	80,596	
Total Committed	<u>80,596</u>	<u>2,402,384</u>	<u>-</u>	<u>-</u>	<u>3,809,757</u>	<u>5,658,738</u>	<u>11,951,475</u>	
<u>Assigned:</u>								
No contractual commitments	353,721	-	-	-	-	15,453	369,174	
Public safety	-	-	-	-	-	109,061	109,061	
Total Assigned	<u>353,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,514</u>	<u>478,235</u>	
<u>Unassigned</u>	<u>2,224,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,224,277</u>	
Total fund balance	<u>\$ 2,780,320</u>	<u>\$ 2,402,384</u>	<u>\$ 2,943,870</u>	<u>\$ 113,114</u>	<u>\$ 5,743,091</u>	<u>\$ 7,816,477</u>	<u>\$ 21,799,256</u>	

The County adopted a spending policy for restricted and unrestricted fund balances with the following order of spending: restricted, assigned, committed, and lastly unassigned.

NOTE 11 – FUND BALANCE – MAJOR PURPOSE PRESENTATION (Continued)

Major Special Revenue Funds - Revenues by specific purposes

	<u>General</u>	<u>Public Safety</u>	<u>Open Space</u>
Taxes/assessments	\$ 5,074,375	\$ 7,502,739	\$ -
Licenses and permits	187,968	1,610	-
Federal grants	1,586,711	928,253	-
State grants	766,620	-	-
Charges for services	1,081,921	257,131	-
Fines and forfeitures	81,542	291,554	-
Miscellaneous	61,964	73,862	-
Interest earnings	41,707	2,256	5,547
Transfers in	300,085	303,418	-
Loans	-	-	2,978,383
Total Business-type Activities	<u>\$ 9,182,893</u>	<u>\$ 9,360,823</u>	<u>\$ 2,983,930</u>

NOTE 12 - LEASES

Capital Leases

In fiscal year 2011, Lewis and Clark County did not have any capital leases.

NOTE 13 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

County Landfill

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

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

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.

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

- 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 reached the end of its useful life and is currently being closed. The remaining area has an estimated remaining life of 88 years. The total closure cost for the Class IV cell is \$200,000, with an estimated remaining life of 22 years. The total postclosure liability is \$420,000, with an estimated remaining life of 88 years.
- The fiscal year-end liability amount of \$896,240 is comprised of estimated costs for Class II area closures, Class IV area closure, and post-closure monitoring of \$792,932, \$53,199 and \$50,109, 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 14 years for a total of \$280,000. All costs are based on what it would cost to perform all postclosure care at year-end; however, actual costs may be higher due to inflation, as current EPA regulations regarding financial assurance were not in effect during the life of the Scratch Gravel landfill. Postclosure costs were not accumulated. All postclosure costs will be financed with current revenues.

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

NOTE 14 – EMPLOYEE BENEFIT PLANS

Montana Public Employees Retirement System

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

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

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

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, 2011, 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, 2009, 2010 and 2011, as listed below, are equal to the required contribution for each year.

	<u>MPERS</u>	<u>MSRS</u>	<u>MTRS</u>
2009	\$ 972,417	\$ 314,516	\$ 5,105
2010	992,361	349,329	5,278
2011	1,007,000	367,148	5,341

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 \$120,000 specific per claimant plus \$50,000 aggregate for the group 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, 2011, the County’s medical insurance fund had a balance of \$302,807. Employees are responsible to pay 40 percent of a claimant’s costs up to \$3,500 for individuals and \$7,000 per family. After the \$3,500 out-of-pocket maximum is met, 100 percent of any eligible costs are covered by the health plan. The County continues to monitor health care costs closely and is prepared to take steps as is deemed necessary if a deficit occurs.

A reconciliation of claims payable follows:

	Fiscal Year 2011	Fiscal Year 2010
Claims payable, July 1	\$ 304,714	\$ 209,023
Claims incurred	3,910,842	3,765,580
Claims paid	<u>(3,848,582)</u>	<u>(3,669,889)</u>
Claims payable, June 30	<u>\$ 366,974</u>	<u>\$ 304,714</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, 2011.

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.

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

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, 2011, the County had eight retired employees and four other employees 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, 2011, the County was paying insurance for one retiree.

As required by Governmental Accounting Standards Board (GASB) Statement No. 45 Other Post Employment Benefits, the County has calculated and included a post employment benefit liability in 2011.

Plan Description

Lewis and Clark County Employee Group Benefit Plan maintain 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 30, 2011 there are 8 retirees and/or survivors enrolled for the employer’s sponsored health insurance plan. In fiscal year 2011, retirees contributed \$47,270 towards the cost of the County’s annual premium, with premiums per month being \$550 for retiree only and \$950 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.

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>2011</u>	<u>2010</u>	<u>2009</u>
Annual required contribution	\$ 101,465	\$ 97,527	\$ 96,748
Interest on net OPEB obligation	4,966	2,023	-
Adjustment to annual required contribution	<u>(3,895)</u>	<u>(1,587)</u>	<u>-</u>
Annual OPEB cost (expense)	102,536	97,963	96,748
Contributions made	<u>40,477</u>	<u>28,720</u>	<u>49,144</u>
Increase in net OPEB obligation	62,059	69,243	47,604
Net OPEB obligation - beginning of year	<u>116,847</u>	<u>47,604</u>	<u>-</u>
Net OPEB obligation - end of year	<u>\$ 178,906</u>	<u>\$ 116,847</u>	<u>\$ 47,604</u>
Percentage of Annual OPEB Cost Contributed	39.48%	29.32%	50.80%

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

Funded Status and Funding Progress

As of June 30, 2011, the actuarial accrued liability (AAL) for benefits was \$895,820 all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$25,184,371 and the ratio of unfunded actuarial accrued liability to the covered payroll was 3.56%. 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.

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. The amortization factors are for a 30-year, level percent of pay amortization on an open basis, using a 4.25 percent investment rate and a 2.5 percent payroll inflation rate.

Healthcare cost trend rate (HCCTR) was based on projections from historical rates of the County. The 2010* increase is based on actual renewal rates. A rate of 9.0% is shown for 2011 reduced by .5% each year until an ultimate rate of 5.0% after 8 years and thereafter.

<u>Plan Year</u>	<u>Insurance Plan</u>	
	<u>Medical, Dental, Vision</u>	<u>Prescription Drugs</u>
2010*	26.5%	26.5%
2011	9.0%	9.0%
2012	8.5%	8.5%
2013	8.0%	8.0%
2014	7.5%	7.5%
2015	7.0%	7.0%
2016	6.5%	6.5%
2017	6.0%	6.0%
2018	5.5%	5.5%
2019+	5.0%	5.0%

NOTE 14 – EMPLOYEE BENEFIT PLANS (Continued)

The following retiree contributions are a weighted average of all retiree contributions for the period July 1, 2010 to June 30, 2011:

Medical, Dental, Vision Prescription Drugs	Retiree/ Surviving Spouse	Spouse
Before Medicare Eligibility	\$6,600	\$4,800
After Medicare Eligibility	\$6,600	\$4,800

The following are the retiree contribution increases for Medical, Dental, Vision, and Prescription Drugs:

Plan Year	Retiree/ Surviving Spouse	Spouse
2010*	26.5%	26.5%
2011	9.0%	9.0%
2012	8.4%	8.4%
2013	7.8%	7.8%
2014	7.2%	7.2%
2015	6.6%	6.6%
2016	6.2%	6.2%
2017	5.8%	5.8%
2018	5.4%	5.4%
2019+	5.0%	5.0%

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

NOTE 15 – RISK MANAGEMENT (Continued)

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 2011 amounted to \$944,846.

Audited financial statements for fiscal year ended June 30, 2011, 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 2011 amounted to \$443,193.

Audited financial statements for the fiscal year ended June 30, 2011, 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 2011, the State contributed \$57,036 toward the annual salary of \$105,387 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, 2011, there were uncompleted construction contracts as follows:

<u>Project Title</u>	<u>Construction Committed</u>
Forest Highways Projects	\$ 4,821,130
TSEP Bridges Project - construction stage	285,334
Marysville Road Improvement Project - substantial completion stage	189,859
City/County Building Energy Efficiency Upgrade - Boilers	143,900
Road Striping Projects	47,000
Jim Darcy Pedestrian Bridge	<u>31,347</u>
Total	<u>\$ 5,518,570</u>

NOTE 17 – COMMITMENTS AND CONTINGENCIES (continued)

Grant Contingencies

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

Legal Contingencies

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

<u>Case</u>	<u>Damages Requested</u>	<u>Potential of Loss</u>	<u>Status</u>
BDV-06-348 (attorney fees-only)	\$ 300,000	probable	Award, decision on legal fees pending
BDV-08-178	\$ 564,000	possible	Jury finds against County - in appeal
various	\$ 600,000	possible	In litigation
BDV-06-781	\$ 100,000	remote	In negotiations
CDV-08-581	\$ 100,000	remote	Court rules in favor of County - in appeal
CDV-2011-177	\$ 50,000	possible	In litigation

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

The County has an unasserted claim that has not been filed in court for \$1,000,000 that has a possibility of a probable unfavorable outcome. 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 8, 2011, the County entered into a contract totaling \$274,939 to cover the construction associated with the Cooperative Health Center Renovation Project.

On July 11, 2011 and on August 8, 2011, the County entered into contracts of \$291,995 and \$28,875, respectively, for chip seal surfacing and paint striping projects on county roads and RID roads.

On August 15, 2011, the County entered into a contract of \$1,127,694 for opening of the Phase III cell at the County landfill.

On September 30, 2011, the County entered into a contract totaling \$510,027 to cover the construction associated with the 222 Building Renovation Project.

On October 2011, the County issued \$1,400,000 in landfill revenue bonds at 2.7% interest rate for 10 years.

NOTE 19 – RECENT ACCOUNTING PRONOUNCEMENTS

The GASB has recently issued several statements. The county will be evaluating them for future impact on these 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, 2011	\$ -	\$ 895,820	\$ 895,820	0.00%	\$ 25,184,371	3.56%
June 30, 2010	-	926,167	926,167	0.00%	24,358,671	3.80%
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, 2011. 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.

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

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.

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.

Helena Area Groundwater Phase II - Used to account for the receipt of federal grants and related expenditures for the study, monitor and improvement of groundwater quality in the Helena area.

Watershed Grants - Used to account for the receipt of federal funding and related expenditures for the purposes of completing a restoration projects in the Lake Helena Watershed area.

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.

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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Asthma Home Visiting Program - Used to account for the receipt of state funding and related expenditures for the purpose of providing home visiting services to control asthma in individuals identified as risk for special health care needs.

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.

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.

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

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.

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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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).

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.

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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

Permissive Medical - Used to account for the receipt of property tax revenue to be used for the payment of health insurance.

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

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

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

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

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

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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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.

Craig Wastewater Facility – Used to accumulate funds for the construction, maintenance and operations of a wastewater treatment system for the Craig Resort area.

Craig Training Center Facility – Used to accumulate funds to be used for the maintenance of the Craig Training Center Facility.

Septic Maintenance Revolving Loan Fund – Used to account for principal and interest repayments from loans to applicants to upgrade and/or fix their septic systems that were originally paid by a grant from the EPA. Expenses in this fund are disbursements for new loans to applicants.

Septic Maintenance Fund – Used To account for revenue and expenditures related to inspection, public outreach and education associated with septic systems.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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.

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

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

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

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

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

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

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

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

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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.

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
Middlemas
Eastgate
LaCasa Grande
Lambkins
North Valley Downs
Town View Estates
Pine Hills Estates
Sunny Vista
Tenneson
Lanning / Grandview
Prickley Pear
Redwing / Shangri La
Oro Fino
Beartooth
Harris
Oleo Acres
Colorado Gulch
Big Valley
Eagle Ridge
Green Acres
Evergreen Estates
Lime Kiln / South Hills

Applegate / Norris
Ranchview Estates
Ten Mile Creek Estates
Treasure State
Schmidtville
Gilbert
Vandenberg Village
Augusta
Pleasant Valley
Golden Estates II
Settlers Cove
Silver Creek
Boundary Street
Mount Vista
Gable Estates
Munger
Fawn Meadows
North Hills
Lincoln
Maynard
Raven
Rosendale
York

South Boundary II
Hoff
Grass-Land
Rosemary Acres
Bel Air Addition
Broadwater Estates
Primley Subdivision
Foothills Estate
Ryan Minor
Gruber Minor
Mud Springs
Spruce Drive
Glacier Point
Fox Crossing
Skyview
Buffalo Hills
Autumn Wind
Elkhorn
Wheat Ridge
Creastwood Green

LEWIS AND CLARK COUNTY, MONTANA

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.

Open Space 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 Open Space Bonds.

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

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

Rural Special Improvement Districts

Gilbert	Woodlawn Wastewater
Augusta	Bel Air Addition
Cave Gulch	Bel Air Addition's Curbs
Gable Estates	Townview Estates
Munger	Riddock
Fawn Meadows	Green Acres
Lincoln	Woodlawn Water
Maynard	Woodlawn Service Connection
Prickley Pear	Skyview
McHugh	Autumn Wind

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.

LEWIS AND CLARK COUNTY, MONTANA

CAPITAL PROJECT FUNDS

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

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, 2011

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS					
Cash and cash equivalents	\$ 5,877,951	\$ 210,145	\$ 288,250	\$ -	\$ 6,376,346
Investments	795,553	28,442	39,013	-	863,008
Receivables:					
Taxes/assessments	538,341	34,470	-	-	572,811
Accounts/contracts	24,596	-	-	-	24,596
Due from other governments	429,648	-	5,653	-	435,301
Inventories	163,777	-	-	-	163,777
Restricted assets:					
Cash and cash equivalents	4,258	-	-	4,317	8,575
Investments	238,158	-	-	215,334	453,492
Advances to other funds	-	74,928	-	-	74,928
Total assets	\$ 8,072,282	\$ 347,985	\$ 332,916	\$ 219,651	\$ 8,972,834
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 301,208	\$ -	\$ 65,913	\$ -	\$ 367,121
Due to other funds	295,094	-	5,653	-	300,747
Deferred revenues	441,086	34,470	-	-	475,556
Advances from other funds	12,933	-	-	-	12,933
Total liabilities	1,050,321	34,470	71,566	-	1,156,357
Fund balance:					
Nonspendable - not in spendable form	406,193	74,928	-	219,651	700,772
Restricted	832,516	238,587	261,350	-	1,332,453
Unrestricted:					
Committed	5,658,738	-	-	-	5,658,738
Assigned	124,514	-	-	-	124,514
Total fund balance	7,021,961	313,515	261,350	219,651	7,816,477
Total liabilities and fund balance	\$ 8,072,282	\$ 347,985	\$ 332,916	\$ 219,651	\$ 8,972,834

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 1 of 10)

	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 63,759	\$ 10,629	\$ 117,036	\$ 101,639	\$ 99,802
Investments	8,630	1,438	15,841	13,757	13,508
Receivables:					
Taxes/assessments	-	446	10,513	31,335	9,002
Accounts/contracts	-	-	-	-	-
Due from other governments	150,281	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 222,670	\$ 12,513	\$ 143,390	\$ 146,731	\$ 122,312
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 64,705	\$ -	\$ -	\$ 6,778	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	446	10,513	21,895	9,002
Advances from other funds	-	-	-	-	-
Total liabilities	64,705	446	10,513	28,673	9,002
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	157,965	-	-	-	-
Unrestricted:					
Committed	-	12,067	132,877	118,058	113,310
Assigned	-	-	-	-	-
Total fund balance	157,965	12,067	132,877	118,058	113,310
Total liabilities and fund balance	\$ 222,670	\$ 12,513	\$ 143,390	\$ 146,731	\$ 122,312

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 2 of 10)

	ROAD	PREDATORY ANIMAL CONTROL	DISTRICT COURT	PARKS	EMPLOYER HEALTH INSURANCE
ASSETS					
Cash and cash equivalents	\$ 811,997	\$ 233	\$ 359,705	\$ 23,359	\$ -
Investments	109,900	31	48,684	3,161	-
Receivables:					
Taxes/assessments	110,700	40	43,914	1,321	116,549
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	20,489	-	-
Inventories	127,790	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 1,160,387	\$ 304	\$ 472,792	\$ 27,841	\$ 116,549
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 35,443	\$ -	\$ 29,444	\$ -	\$ -
Due to other funds	-	-	-	-	26,394
Deferred revenues	184,447	40	32,781	1,321	86,273
Advances from other funds	-	-	-	-	-
Total liabilities	219,890	40	62,225	1,321	112,667
Fund balance:					
Nonspendable	127,790	-	-	-	-
Restricted	-	-	-	-	-
Unrestricted:					
Committed	812,707	264	410,567	26,520	3,882
Assigned	-	-	-	-	-
Total fund balance	940,497	264	410,567	26,520	3,882
Total liabilities and fund balance	\$ 1,160,387	\$ 304	\$ 472,792	\$ 27,841	\$ 116,549

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 3 of 10)

	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER	COUNTY HEALTH	SENIOR CITIZENS
ASSETS					
Cash and cash equivalents	\$ 133,854	\$ 424,910	\$ -	\$ 579,917	\$ 30,079
Investments	18,116	57,511	-	78,489	4,071
Receivables:					
Taxes/assessments	36,733	9,956	-	98,294	13,838
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	35,987	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 188,703	\$ 492,377	\$ -	\$ 792,687	\$ 47,988
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 34,837	\$ -	\$ 31,822	\$ -
Due to other funds	-	-	66,899	-	-
Deferred revenues	28,456	9,956	(66,899)	73,371	13,838
Advances from other funds	-	-	-	-	-
Total liabilities	28,456	44,793	-	105,193	13,838
Fund balance:					
Nonspendable	-	-	-	35,987	-
Restricted	-	-	-	-	-
Unrestricted:					
Committed	160,247	447,584	-	651,507	34,150
Assigned	-	-	-	-	-
Total fund balance	160,247	447,584	-	687,494	34,150
Total liabilities and fund balance	\$ 188,703	\$ 492,377	\$ -	\$ 792,687	\$ 47,988

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 4 of 10)

	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS	RECORDS PRESERVATION	PARKS DEVELOPMENT
ASSETS					
Cash and cash equivalents	\$ 75,818	\$ 96,060	\$ 13,328	\$ 81,186	\$ 203,681
Investments	10,261	13,001	1,805	10,988	27,568
Receivables:					
Taxes/assessments	17,359	-	-	-	-
Accounts/contracts	-	-	24,596	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 103,438	\$ 109,061	\$ 39,729	\$ 92,174	\$ 231,249
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 39,729	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	17,359	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	17,359	-	39,729	-	-
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Unrestricted:					
Committed	86,079	-	-	92,174	231,249
Assigned	-	109,061	-	-	-
Total fund balance	86,079	109,061	-	92,174	231,249
Total liabilities and fund balance	\$ 103,438	\$ 109,061	\$ 39,729	\$ 92,174	\$ 231,249

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 5 of 10)

	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE
ASSETS					
Cash and cash equivalents	\$ 9,956	\$ 14,458	\$ 40,919	\$ 44,706	\$ 201,968
Investments	1,347	1,957	5,539	6,050	27,336
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	9,600	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 11,303	\$ 16,415	\$ 56,058	\$ 50,756	\$ 229,304
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	5,000
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	-	-	56,058	-	224,304
Unrestricted:					
Committed	-	16,415	-	50,756	-
Assigned	11,303	-	-	-	-
Total fund balance	11,303	16,415	56,058	50,756	224,304
Total liabilities and fund balance	\$ 11,303	\$ 16,415	\$ 56,058	\$ 50,756	\$ 229,304

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 6 of 10)

	MRDTF FEDERAL SHARING	HARD ROCK MINE RESERVE	METAL MINES TAX RESERVE	COONEY MEMORIAL	COONEY ACTIVITY
ASSETS					
Cash and cash equivalents	\$ 1,191	\$ 17,870	\$ 9,297	\$ 2,518	\$ 1,138
Investments	161	2,419	1,259	340	154
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 1,352	\$ 20,289	\$ 10,556	\$ 2,858	\$ 1,292
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	1,352	20,289	10,556	-	-
Unrestricted:					
Committed	-	-	-	-	-
Assigned	-	-	-	2,858	1,292
Total fund balance	1,352	20,289	10,556	2,858	1,292
Total liabilities and fund balance	\$ 1,352	\$ 20,289	\$ 10,556	\$ 2,858	\$ 1,292

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 7 of 10)

	COMMUNITY DECAY	CRAIG WASTEWATER FAC MAINT	CRAIG TRAINING CNTR MAINT	SEPTIC MAINTENANCE REVOLVING LN	SEPTIC MAINTENANCE PROGRAM
ASSETS					
Cash and cash equivalents	\$ 15,627	\$ 12,559	\$ 1,396	\$ 240	\$ -
Investments	2,114	1,700	188	33	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 17,741	\$ 14,259	\$ 1,584	\$ 273	\$ -
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Unrestricted:					
Committed	17,741	14,259	1,584	273	-
Assigned	-	-	-	-	-
Total fund balance	17,741	14,259	1,584	273	-
Total liabilities and fund balance	\$ 17,741	\$ 14,259	\$ 1,584	\$ 273	\$ -

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 8 of 10)

	ALCOHOLISM	GAS TAX	HIDTA	FOREST RESERVE TITLE III	JUSTICE ASSISTANCE GRANT
ASSETS					
Cash and cash equivalents	\$ 1	\$ 317,281	\$ -	\$ -	\$ 982
Investments	-	42,942	-	-	133
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	18,686	-	27,800	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 18,687	\$ 360,223	\$ 27,800	\$ -	\$ 1,115
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 18,686	\$ -	\$ 5,634	\$ -	\$ -
Due to other funds	-	-	22,166	-	-
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	18,686	-	27,800	-	-
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	1	360,223	-	-	1,115
Unrestricted:					
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balance	1	360,223	-	-	1,115
Total liabilities and fund balance	\$ 18,687	\$ 360,223	\$ 27,800	\$ -	\$ 1,115

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 9 of 10)

	CITIZEN CORP/ CERT PROGRAM	NATIONAL FIRE PLAN	CDBG ECONOMIC DEVELOPMENT	NOXIOUS WEED GRANT	HOMELAND SECURITY GRANT
ASSETS					
Cash and cash equivalents	\$ 440	\$ -	\$ 387	\$ 135	\$ -
Investments	60	-	51	18	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	49,694	4,900	-	6,423
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	\$ 500	\$ 49,694	\$ 5,338	\$ 153	\$ 6,423
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 9,322	\$ 5,338	\$ -	\$ -
Due to other funds	-	40,372	-	-	6,423
Deferred revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	49,694	5,338	-	6,423
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	500	-	-	153	-
Unrestricted:					
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balance	500	-	-	153	-
Total liabilities and fund balance	\$ 500	\$ 49,694	\$ 5,338	\$ 153	\$ 6,423

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2011
 (Page 10 of 10)

	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT FUND	TOTAL SPECIAL REVENUE
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,957,890	\$ -	\$ 5,877,951
Investments	-	264,992	-	795,553
Receivables:				
Taxes/assessments	-	38,341	-	538,341
Accounts/contracts	-	-	-	24,596
Due from other governments	141,775	-	-	429,648
Inventories	-	-	-	163,777
Restricted assets:				
Cash and cash equivalents	-	-	4,258	4,258
Investments	-	-	238,158	238,158
Total assets	\$ 141,775	\$ 2,261,223	\$ 242,416	\$ 8,072,282
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,935	\$ 5,535	\$ -	\$ 301,208
Due to other funds	132,840	-	-	295,094
Deferred revenues	-	18,287	-	441,086
Advances from other funds	-	12,933	-	12,933
Total liabilities	141,775	36,755	-	1,050,321
Fund balance:				
Nonspendable	-	-	242,416	406,193
Restricted	-	-	-	832,516
Unrestricted:				
Committed	-	2,224,468	-	5,658,738
Assigned	-	-	-	124,514
Total fund balance	-	2,224,468	242,416	7,021,961
Total liabilities and fund balance	\$ 141,775	\$ 2,261,223	\$ 242,416	\$ 8,072,282

**LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
June 30, 2011**

	CITY/COUNTY BUILDING DEBT	OPEN SPACE DEBT	HEALTH FACILITIES DEBT	RSID REVOLVING DEBT	TOTAL DEBT SERVICE
ASSETS					
Cash and cash equivalents	\$ -	\$ 20,564	\$ 3,858	\$ 185,723	\$ 210,145
Investments	-	2,783	523	25,136	28,442
Receivables:					
Taxes/assessments	-	17,551	16,919	-	34,470
Advances to other funds	-	-	-	74,928	74,928
Total assets	\$ -	\$ 40,898	\$ 21,300	\$ 285,787	\$ 347,985
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deferred revenues	\$ -	\$ 17,551	\$ 16,919	\$ -	\$ 34,470
Total liabilities	-	17,551	16,919	-	34,470
Fund balance:					
Nonspendable - not in spendable form	-	-	-	74,928	74,928
Restricted	-	23,347	4,381	210,859	238,587
Total fund balance	-	23,347	4,381	285,787	313,515
Total liabilities and fund balance	\$ -	\$ 40,898	\$ 21,300	\$ 285,787	\$ 347,985

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECT FUNDS
 June 30, 2011

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	TOTAL CAPITAL PROJECTS
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 288,250	\$ 288,250
Investments	-	-	-	39,013	39,013
Due from other governments	5,653	-	-	-	5,653
Total assets	\$ 5,653	\$ -	\$ -	\$ 327,263	\$ 332,916
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 65,913	\$ 65,913
Due to other funds	5,653	-	-	-	5,653
Total liabilities	5,653	-	-	65,913	71,566
Fund balance:					
Restricted	-	-	-	261,350	261,350
Total fund balance	-	-	-	261,350	261,350
Total liabilities and fund balance	\$ 5,653	\$ -	\$ -	\$ 327,263	\$ 332,916

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, 2011

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES					
Taxes/assessments	\$ 8,157,920	\$ 391,735	\$ -	\$ -	\$ 8,549,655
Intergovernmental	4,367,211	29,904	884,338	-	5,281,453
Charges for services	1,327,418	-	-	833	1,328,251
Fines and forfeitures	221,294	-	-	-	221,294
Miscellaneous	231,648	138,144	-	-	369,792
Interest earnings	41,011	4,473	-	20,636	66,120
Total revenues	14,346,502	564,256	884,338	21,469	15,816,565
EXPENDITURES					
Current:					
General government	2,525,333	-	248,305	-	2,773,638
Public safety	998,787	-	-	-	998,787
Public works	2,944,810	21,735	878,055	-	3,844,600
Public health	3,966,614	-	-	6,014	3,972,628
Social and economic	931,374	-	-	-	931,374
Culture and recreation	118,384	-	-	-	118,384
Debt service	49,744	460,912	-	-	510,656
Capital outlay	86,590	-	502,187	-	588,777
Total expenditures	11,621,636	482,647	1,628,547	6,014	13,738,844
Excess (deficiency) of revenue over (under) expenditures	2,724,866	81,609	(744,209)	15,455	2,077,721
OTHER FINANCING SOURCES (USES)					
Transfers in	997,119	-	685,923	-	1,683,042
Transfers out	(2,934,958)	(67,240)	-	-	(3,002,198)
Loans	-	23,658	-	-	23,658
Total other financing sources and uses	(1,937,839)	(43,582)	685,923	-	(1,295,498)
Net change in fund balances	787,027	38,027	(58,286)	15,455	782,223
Fund balance, July 1	6,234,934	275,488	319,636	204,196	7,034,254
Fund balance, June 30	\$ 7,021,961	\$ 313,515	\$ 261,350	\$ 219,651	\$ 7,816,477

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, 2011
 (Page 1 of 10)

	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
REVENUES					
Taxes/assessments	\$ -	\$ 12,031	\$ 201,181	\$ 262,381	\$ 82,344
Intergovernmental	1,337,530	221	2,280	-	4,926
Charges for services	538,376	-	-	37,375	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	5,423	-	-	13,836	-
Interest earnings	-	-	31	-	27
Total revenues	1,881,329	12,252	203,492	313,592	87,297
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	57,249
Public works	-	-	-	-	-
Public health	2,077,029	7,583	167,384	287,644	-
Social and economic	108,426	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	2,185,455	7,583	167,384	287,644	57,249
Excess (deficiency) of revenue over (under) expenditures	(304,126)	4,669	36,108	25,948	30,048
OTHER FINANCING SOURCES (USES)					
Transfers in	277,861	-	-	11,356	-
Transfers out	(34,710)	-	-	(3,483)	-
Total other financing sources and uses	243,151	-	-	7,873	-
Net change in fund balances	(60,975)	4,669	36,108	33,821	30,048
Fund balance, July 1	218,940	7,398	96,769	84,237	83,262
Fund balance, June 30	\$ 157,965	\$ 12,067	\$ 132,877	\$ 118,058	\$ 113,310

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, 2011
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	ROAD	PREDATORY ANIMAL CONTROL	DISTRICT COURT	PARKS	EMPLOYER HEALTH INSURANCE
REVENUES					
Taxes/assessments	\$ 2,255,547	\$ 2,064	\$ 994,983	\$ 12,318	\$ 1,089,968
Intergovernmental	993,815	-	60,179	671	-
Charges for services	21,152	-	43,613	-	-
Fines and forfeitures	-	-	51,105	-	-
Miscellaneous	16,585	-	-	-	-
Interest earnings	3,776	-	132	4	333
Total revenues	3,290,875	2,064	1,150,012	12,993	1,090,301
EXPENDITURES					
Current:					
General government	-	-	976,163	-	139,031
Public safety	-	-	173,993	-	-
Public works	2,104,288	-	-	-	-
Public health	-	3,697	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	31,030	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	2,104,288	3,697	1,150,156	31,030	139,031
Excess (deficiency) of revenue over (under) expenditures	1,186,587	(1,633)	(144)	(18,037)	951,270
OTHER FINANCING SOURCES (USES)					
Transfers in	169,878	-	50,960	17,000	-
Transfers out	(1,498,218)	-	(5,800)	(3,000)	(897,437)
Total other financing sources and uses	(1,328,340)	-	45,160	14,000	(897,437)
Net change in fund balances	(141,753)	(1,633)	45,016	(4,037)	53,833
Fund balance, July 1	1,082,250	1,897	365,551	30,557	(49,951)
Fund balance, June 30	\$ 940,497	\$ 264	\$ 410,567	\$ 26,520	\$ 3,882

**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, 2011
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	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER	COUNTY HEALTH	SENIOR CITIZENS
REVENUES					
Taxes/assessments	\$ 287,664	\$ 883,841	\$ 66,899	\$ 925,292	\$ 126,670
Intergovernmental	14,116	60,126	-	74,391	7,686
Charges for services	27,449	17,030	-	427,138	-
Fines and forfeitures	-	-	-	13,194	-
Miscellaneous	-	1,156	-	38,698	-
Interest earnings	6,264	20	-	297	42
Total revenues	335,493	962,173	66,899	1,479,010	134,398
EXPENDITURES					
Current:					
General government	-	968,306	-	-	-
Public safety	-	-	66,899	-	-
Public works	206,306	-	-	-	-
Public health	-	-	-	1,224,753	-
Social and economic	-	-	-	-	132,360
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	206,306	968,306	66,899	1,224,753	132,360
Excess (deficiency) of revenue over (under) expenditures	129,187	(6,133)	-	254,257	2,038
OTHER FINANCING SOURCES (USES)					
Transfers in	12,096	132,655	-	113,756	-
Transfers out	(105,000)	(16,397)	(3,890)	(215,210)	-
Total other financing sources and uses	(92,904)	116,258	(3,890)	(101,454)	-
Net change in fund balances	36,283	110,125	(3,890)	152,803	2,038
Fund balance, July 1	123,964	337,459	3,890	534,691	32,112
Fund balance, June 30	\$ 160,247	\$ 447,584	\$ -	\$ 687,494	\$ 34,150

**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, 2011
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	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS	RECORDS PRESERVATION	PARKS DEVELOPMENT
REVENUES					
Taxes/assessments	\$ 158,921	\$ -	\$ -	\$ -	\$ -
Intergovernmental	10,809	30,000	-	-	-
Charges for services	1,502	1,200	49,075	112,805	-
Fines and forfeitures	-	-	312	-	-
Miscellaneous	6,221	-	67,217	-	-
Interest earnings	53	-	-	-	-
Total revenues	177,506	31,200	116,604	112,805	-
EXPENDITURES					
Current:					
General government	-	-	-	77,223	-
Public safety	-	159,053	147,571	-	-
Public works	-	-	-	-	-
Public health	-	-	-	-	-
Social and economic	176,970	-	-	-	-
Culture and recreation	-	-	-	-	78,742
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	176,970	159,053	147,571	77,223	78,742
Excess (deficiency) of revenue over (under) expenditures	536	(127,853)	(30,967)	35,582	(78,742)
OTHER FINANCING SOURCES (USES)					
Transfers in	3,840	165,680	5,000	3,840	-
Transfers out	(5,588)	(30,925)	-	-	(5,726)
Total other financing sources and uses	(1,748)	134,755	5,000	3,840	(5,726)
Net change in fund balances	(1,212)	6,902	(25,967)	39,422	(84,468)
Fund balance, July 1	87,291	102,159	25,967	52,752	315,717
Fund balance, June 30	\$ 86,079	\$ 109,061	\$ -	\$ 92,174	\$ 231,249

**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, 2011
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	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	73,400	-	-
Charges for services	-	29,412	-	-	-
Fines and forfeitures	-	-	-	22,546	134,137
Miscellaneous	8,412	-	2,112	-	-
Interest earnings	-	-	-	-	-
Total revenues	8,412	29,412	75,512	22,546	134,137
EXPENDITURES					
Current:					
General government	-	-	8,558	1,412	43,379
Public safety	-	29,190	-	-	-
Public works	-	-	-	-	-
Public health	-	-	51,813	-	-
Social and economic	-	-	-	-	-
Culture and recreation	8,612	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	8,612	29,190	60,371	1,412	43,379
Excess (deficiency) of revenue over (under) expenditures	(200)	222	15,141	21,134	90,758
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,920	6,000	-	-
Transfers out	-	-	(6,000)	-	-
Total other financing sources and uses	-	1,920	-	-	-
Net change in fund balances	(200)	2,142	15,141	21,134	90,758
Fund balance, July 1	11,503	14,273	40,917	29,622	133,546
Fund balance, June 30	\$ 11,303	\$ 16,415	\$ 56,058	\$ 50,756	\$ 224,304

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, 2011
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	MRDTF FEDERAL SHARING	HARD ROCK MINE RESERVE	METAL MINES TAX RESERVE	COONEY MEMORIAL	COONEY ACTIVITY
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,027	11,316	6,286	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	376	1,228
Interest earnings	21	37	18	18	3
Total revenues	7,048	11,353	6,304	394	1,231
EXPENDITURES					
Current:					
General government	8,265	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health	-	-	-	2,130	258
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	8,265	-	-	2,130	258
Excess (deficiency) of revenue over (under) expenditures	(1,217)	11,353	6,304	(1,736)	973
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-
Net change in fund balances	(1,217)	11,353	6,304	(1,736)	973
Fund balance, July 1	2,569	8,936	4,252	4,594	319
Fund balance, June 30	\$ 1,352	\$ 20,289	\$ 10,556	\$ 2,858	\$ 1,292

**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, 2011
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	COMMUNITY DECAY	CRAIG WASTEWATER FAC MAINT	CRAIG TRAINING CNTR MAINT	SEPTIC MAINTENANCE REVOLVING LN	SEPTIC MAINTENANCE PROGRAM
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	-	14,239	1,582	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest earnings	-	20	2	273	-
Total revenues	-	14,259	1,584	273	-
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health	8,751	-	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	8,751	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	(8,751)	14,259	1,584	273	-
OTHER FINANCING SOURCES (USES)					
Transfers in	9,281	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	9,281	-	-	-	-
Net change in fund balances	530	14,259	1,584	273	-
Fund balance, July 1	17,211	-	-	-	-
Fund balance, June 30	\$ 17,741	\$ 14,259	\$ 1,584	\$ 273	\$ -

**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, 2011
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	<u>ALCOHOLISM</u>	<u>GAS TAX</u>	<u>HIDTA</u>	<u>FOREST RESERVE TITLE III</u>	<u>JUSTICE ASSISTANCE GRANT</u>
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	85,881	262,208	133,103	-	26,499
Charges for services	-	5,470	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest earnings	-	-	-	-	-
Total revenues	85,881	267,678	133,103	-	26,499
EXPENDITURES					
Current:					
General government	-	-	137,230	-	-
Public safety	-	-	-	-	26,500
Public works	-	258,001	-	-	-
Public health	85,881	-	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	85,881	258,001	137,230	-	26,500
Excess (deficiency) of revenue over (under) expenditures	-	9,677	(4,127)	-	(1)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	1,920	-	809
Transfers out	-	(48,953)	(9,464)	-	-
Total other financing sources and uses	-	(48,953)	(7,544)	-	809
Net change in fund balances	-	(39,276)	(11,671)	-	808
Fund balance, July 1	1	399,499	11,671	-	307
Fund balance, June 30	\$ 1	\$ 360,223	\$ -	\$ -	\$ 1,115

**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, 2011
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	CITIZEN CORP/ CERT PROGRAM	NATIONAL FIRE PLAN	CDBG ECONOMIC DEVELOPMENT	NOXIOUS WEED GRANT	HOMELAND SECURITY GRANT
REVENUES					
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	164,402	513,618	112,456	15,258
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	162	-
Interest earnings	-	-	-	-	-
Total revenues	-	164,402	513,618	112,618	15,258
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	165,721	-	-	15,258
Public works	-	-	-	113,460	-
Public health	-	-	-	-	-
Social and economic	-	-	513,618	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	165,721	513,618	113,460	15,258
Excess (deficiency) of revenue over (under) expenditures	-	(1,319)	-	(842)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,319	-	-	-
Transfers out	-	-	-	(19,678)	-
Total other financing sources and uses	-	1,319	-	(19,678)	-
Net change in fund balances	-	-	-	(20,520)	-
Fund balance, July 1	500	-	-	20,673	-
Fund balance, June 30	\$ 500	\$ -	\$ -	\$ 153	\$ -

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, 2011
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	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT	TOTAL SPECIAL REVENUE
REVENUES				
Taxes/assessments	\$ -	\$ 795,816	\$ -	\$ 8,157,920
Intergovernmental	358,327	680	-	4,367,211
Charges for services	-	-	-	1,327,418
Fines and forfeitures	-	-	-	221,294
Miscellaneous	-	70,222	-	231,648
Interest earnings	-	7,536	22,104	41,011
Total revenues	358,327	874,254	22,104	14,346,502
EXPENDITURES				
Current:				
General government	165,766	-	-	2,525,333
Public safety	157,353	-	-	998,787
Public works	-	262,755	-	2,944,810
Public health	42,934	-	6,757	3,966,614
Social and economic	-	-	-	931,374
Culture and recreation	-	-	-	118,384
Debt service	-	49,744	-	49,744
Capital outlay	-	86,590	-	86,590
Total expenditures	366,053	399,089	6,757	11,621,636
Excess (deficiency) of revenue over (under) expenditures	(7,726)	475,165	15,347	2,724,866
OTHER FINANCING SOURCES (USES)				
Transfers in	7,726	4,222	-	997,119
Transfers out	-	(25,479)	-	(2,934,958)
Total other financing sources and uses	7,726	(21,257)	-	(1,937,839)
Net change in fund balances	-	453,908	15,347	787,027
Fund balance, July 1	-	1,770,560	227,069	6,234,934
Fund balance, June 30	\$ -	\$ 2,224,468	\$ 242,416	\$ 7,021,961

**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, 2011**

	CITY/COUNTY BUILDING DEBT	OPEN SPACE DEBT	HEALTH FACILITIES DEBT	RSID REVOLVING DEBT	TOTAL DEBT SERVICE
REVENUES					
Taxes/assessments	\$ -	\$ 206,155	\$ 185,580	\$ -	\$ 391,735
Intergovernmental	-	-	29,904	-	29,904
Miscellaneous	138,144	-	-	-	138,144
Interest earnings	-	220	167	4,086	4,473
Total revenues	138,144	206,375	215,651	4,086	564,256
EXPENDITURES					
Current:					
General government					
Public works	21,735	-	-	-	21,735
Debt service	138,144	183,028	139,740	-	460,912
Total expenditures	159,879	183,028	139,740	-	482,647
Excess (deficiency) of revenue over (under) expenditures	(21,735)	23,347	75,911	4,086	81,609
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	(67,240)	-	(67,240)
Loans	21,735	-	-	1,923	23,658
Total other financing sources and uses	21,735	-	(67,240)	1,923	(43,582)
Net change in fund balances	-	23,347	8,671	6,009	38,027
Fund balance, July 1	-	-	(4,290)	279,778	275,488
Fund balance, June 30	\$ -	\$ 23,347	\$ 4,381	\$ 285,787	\$ 313,515

**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, 2011**

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	TOTAL CAPITAL PROJECTS
REVENUES					
Intergovernmental	\$ 229,607	\$ (4,927)	\$ 248,305	411,353	\$ 884,338
Total revenues	229,607	(4,927)	248,305	411,353	884,338
EXPENDITURES					
Capital outlay					
General government	-	-	248,305	-	248,305
Public works	241,044	3,554	-	633,457	878,055
Capital outlay	-	-	-	502,187	502,187
Total expenditures	241,044	3,554	248,305	1,135,644	1,628,547
Excess (deficiency) of revenue over (under) expenditures	(11,437)	(8,481)	-	(724,291)	(744,209)
OTHER FINANCING SOURCES (USES)					
Transfers in	11,437	8,481	-	666,005	685,923
Total other financing sources and uses	11,437	8,481	-	666,005	685,923
Net change in fund balances	-	-	-	(58,286)	(58,286)
Fund balance, July 1	-	-	-	319,636	319,636
Fund balance, June 30	\$ -	\$ -	\$ -	\$ 261,350	\$ 261,350

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, 2011
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 11,678	\$ 12,031	\$ 353
Intergovernmental	1,357,357	1,369,499	12,142	219	221	2
Charges for services	566,234	538,376	(27,858)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	328,074	5,423	(322,651)	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	2,251,665	1,913,298	(338,367)	11,897	12,252	355
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	1,561,306	1,514,529	46,777	-	-	-
Operations and maintenance	811,678	543,032	268,646	8,129	7,583	546
Social and economic						
Personal services	81,772	81,734	38	-	-	-
Operations and maintenance	34,263	29,313	4,950	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	30,000	13,575	16,425	-	-	-
Total expenditures	2,519,019	2,182,183	336,836	8,129	7,583	546
Excess (deficiency) of revenue over (under) expenditures	(267,354)	(268,885)	(1,531)	3,768	4,669	901
OTHER FINANCING SOURCES (USES)						
Transfers in	276,098	277,861	1,763	-	-	-
Transfers out	(22,909)	(34,710)	(11,801)	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	253,189	243,151	(10,038)	-	-	-
Net change in fund balances	\$ (14,165)	(25,734)	\$ (11,569)	\$ 3,768	4,669	\$ 901
Fund balance (deficit), July 1		98,123			7,398	
Fund balance (deficit), June 30		\$ 72,389			\$ 12,067	

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, 2011
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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)
REVENUES						
Taxes/assessments	\$ 160,602	\$ 204,779	\$ 44,177	\$ 255,444	\$ 261,755	\$ 6,311
Intergovernmental	2,259	2,280	21	37,129	-	(37,129)
Charges for services	-	-	-	-	47,212	47,212
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	13,836	13,836
Investment earnings	-	31	31	-	-	-
Total revenues	162,861	207,090	44,229	292,573	322,803	30,230
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	228,206	219,395	8,811
Operations and maintenance	167,385	167,384	1	70,329	67,740	2,589
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	167,385	167,384	1	298,535	287,135	11,400
Excess (deficiency) of revenue over (under) expenditures	(4,524)	39,706	44,230	(5,962)	35,668	41,630
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	9,000	11,356	2,356
Transfers out	-	-	-	(3,483)	(3,483)	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	5,517	7,873	2,356
Net change in fund balances	\$ (4,524)	39,706	\$ 44,230	\$ (445)	43,541	\$ 43,986
Fund balance (deficit), July 1		93,171			71,855	
Fund balance (deficit), June 30		\$ 132,877			\$ 115,396	

LEWIS AND CLARK COUNTY, MONTANA
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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)
REVENUES						
Taxes/assessments	\$ 81,492	\$ 85,233	\$ 3,741	\$ 2,209,309	\$ 2,257,985	\$ 48,676
Intergovernmental	4,880	4,926	46	954,020	997,805	43,785
Charges for services	-	-	-	11,750	21,152	9,402
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	4,500	16,585	12,085
Investment earnings	-	27	27	7,500	3,776	(3,724)
Total revenues	86,372	90,186	3,814	3,187,079	3,297,303	110,224
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	69,450	57,249	12,201	-	-	-
Public works						
Personal services	-	-	-	1,106,057	1,072,501	33,556
Operations and maintenance	-	-	-	1,076,325	1,043,348	32,977
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	-	-	-	51,756	-	51,756
Capital outlay	-	-	-	-	-	-
Total expenditures	69,450	57,249	12,201	2,234,138	2,115,849	118,289
Excess (deficiency) of revenue over (under) expenditures	16,922	32,937	16,015	952,941	1,181,454	228,513
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	150,163	169,878	19,715
Transfers out	-	-	-	(1,334,929)	(1,498,218)	(163,289)
Proceed from sale of capital assets	-	-	-	-	40,770	40,770
Total other financing sources(uses)	-	-	-	(1,184,766)	(1,287,570)	(102,804)
Net change in fund balances	\$ 16,922	32,937	\$ 16,015	\$ (231,825)	(106,116)	\$ 125,709
Fund balance (deficit), July 1		80,373			913,013	
Fund balance (deficit), June 30		\$ 113,310			\$ 806,897	

LEWIS AND CLARK COUNTY, MONTANA
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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)
REVENUES						
Taxes/assessments	\$ 1,800	\$ 2,064	\$ 264	\$ 981,120	\$ 1,004,821	\$ 23,701
Intergovernmental	-	-	-	48,000	41,598	(6,402)
Charges for services	-	-	-	34,484	43,613	9,129
Fines and forfeitures	-	-	-	52,880	52,665	(215)
Miscellaneous	-	-	-	1,000	-	(1,000)
Investment earnings	-	-	-	-	132	132
Total revenues	1,800	2,064	264	1,117,484	1,142,829	25,345
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	651,782	607,340	44,442
Operations and maintenance	-	-	-	339,672	365,749	(26,077)
Public safety						
Personal services	-	-	-	90,981	96,425	(5,444)
Operations and maintenance	-	-	-	102,748	83,690	19,058
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	3,697	3,697	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	3,697	3,697	-	1,185,183	1,153,204	31,979
Excess (deficiency) of revenue over (under) expenditures	(1,897)	(1,633)	264	(67,699)	(10,375)	57,324
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	55,000	50,960	(4,040)
Transfers out	-	-	-	(5,800)	(5,800)	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	49,200	45,160	(4,040)
Net change in fund balances	\$ (1,897)	(1,633)	\$ 264	\$ (18,499)	34,785	\$ 53,284
Fund balance (deficit), July 1		1,897			373,604	
Fund balance (deficit), June 30		\$ 264			\$ 408,389	

LEWIS AND CLARK COUNTY, MONTANA
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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)
REVENUES						
Taxes/assessments	\$ 12,035	\$ 12,318	\$ 283	\$ 1,067,182	\$ 1,088,576	\$ 21,394
Intergovernmental	665	671	6	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	4	4	-	333	333
Total revenues	12,700	12,993	293	1,067,182	1,088,909	21,727
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	150,372	139,031	11,341
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	7,915	1,756	6,159	-	-	-
Operations and maintenance	33,133	29,274	3,859	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	41,048	31,030	10,018	150,372	139,031	11,341
Excess (deficiency) of revenue over (under) expenditures	(28,348)	(18,037)	10,311	916,810	949,878	33,068
OTHER FINANCING SOURCES (USES)						
Transfers in	17,000	17,000	-	-	-	-
Transfers out	(3,000)	(3,000)	-	(916,811)	(897,437)	19,374
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	14,000	14,000	-	(916,811)	(897,437)	19,374
Net change in fund balances	\$ (14,348)	(4,037)	\$ 10,311	\$ (1)	52,441	\$ 52,442
Fund balance (deficit), July 1		30,557			(78,835)	
Fund balance (deficit), June 30		\$ 26,520			\$ (26,394)	

LEWIS AND CLARK COUNTY, MONTANA
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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)
REVENUES						
Taxes/assessments	\$ 262,894	\$ 290,456	\$ 27,562	\$ 846,059	\$ 895,819	\$ 49,760
Intergovernmental	13,985	14,116	131	32,394	60,126	27,732
Charges for services	21,720	27,449	5,729	65,000	17,030	(47,970)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,156	1,156
Investment earnings	12,000	11,290	(710)	-	20	20
Total revenues	310,599	343,311	32,712	943,453	974,151	30,698
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	949,452	795,521	153,931
Operations and maintenance	-	-	-	189,227	167,023	22,204
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	184,853	165,890	18,963	-	-	-
Operations and maintenance	58,171	52,381	5,790	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	243,024	218,271	24,753	1,138,679	962,544	176,135
Excess (deficiency) of revenue over (under) expenditures	67,575	125,040	57,465	(195,226)	11,607	206,833
OTHER FINANCING SOURCES (USES)						
Transfers in	10,400	12,096	1,696	135,943	132,655	(3,288)
Transfers out	(105,000)	(105,000)	-	(22,000)	(16,397)	5,603
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(94,600)	(92,904)	1,696	113,943	116,258	2,315
Net change in fund balances	\$ (27,025)	32,136	\$ 59,161	\$ (81,283)	127,865	\$ 209,148
Fund balance (deficit), July 1		119,834			354,556	
Fund balance (deficit), June 30		\$ 151,970			\$ 482,421	

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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 884,610	\$ 931,852	\$ 47,242
Intergovernmental	-	-	-	53,747	74,391	20,644
Charges for services	-	-	-	386,143	430,726	44,583
Fines and forfeitures	-	-	-	-	13,194	13,194
Miscellaneous	-	-	-	52,300	38,698	(13,602)
Investment earnings	-	-	-	-	297	297
Total revenues	-	-	-	1,376,800	1,489,158	112,358
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	24,449	(24,449)	-	-	-
Operations and maintenance	-	42,450	(42,450)	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	947,060	855,783	91,277
Operations and maintenance	-	-	-	333,076	379,477	(46,401)
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	66,899	(66,899)	1,280,136	1,235,260	44,876
Excess (deficiency) of revenue over (under) expenditures	-	(66,899)	(66,899)	96,664	253,898	157,234
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	77,069	113,756	36,687
Transfers out	-	(3,890)	(3,890)	(219,730)	(215,210)	4,520
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	(3,890)	(3,890)	(142,661)	(101,454)	41,207
Net change in fund balances	\$ -	(70,789)	\$ (70,789)	\$ (45,997)	152,444	\$ 198,441
Fund balance (deficit), July 1		3,890			505,962	
Fund balance (deficit), June 30		\$ (66,899)			\$ 658,406	

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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)
REVENUES						
Taxes/assessments	\$ 124,753	\$ 131,113	\$ 6,360	\$ 156,239	\$ 164,486	\$ 8,247
Intergovernmental	7,615	7,686	71	9,541	10,809	1,268
Charges for services	-	-	-	1,650	1,502	(148)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	2,500	6,221	3,721
Investment earnings	-	42	42	-	53	53
Total revenues	132,368	138,841	6,473	169,930	183,071	13,141
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	52,746	50,691	2,055
Operations and maintenance	132,360	132,360	-	129,121	119,066	10,055
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,000	(10,000)
Total expenditures	132,360	132,360	-	181,867	179,757	2,110
Excess (deficiency) of revenue over (under) expenditures	8	6,481	6,473	(11,937)	3,314	15,251
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	3,829	3,840	11
Transfers out	-	-	-	(5,588)	(5,588)	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	(1,759)	(1,748)	11
Net change in fund balances	\$ 8	6,481	\$ 6,473	\$ (13,696)	1,566	\$ 15,262
Fund balance (deficit), July 1		27,669			84,513	
Fund balance (deficit), June 30		\$ 34,150			\$ 86,079	

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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	41,278	41,278	-	-	-
Charges for services	1,200	1,200	-	17,000	24,479	7,479
Fines and forfeitures	-	-	-	-	312	312
Miscellaneous	2,000	-	(2,000)	66,926	67,217	291
Investment earnings	-	-	-	-	-	-
Total revenues	3,200	42,478	39,278	83,926	92,008	8,082
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	91,142	91,272	(130)	-	-	-
Operations and maintenance	94,703	74,746	19,957	110,929	110,928	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	-	-	-	-	-	-
Total expenditures	185,845	166,018	19,827	110,929	110,928	1
Excess (deficiency) of revenue over (under) expenditures	(182,645)	(123,540)	59,105	(27,003)	(18,920)	8,083
OTHER FINANCING SOURCES (USES)						
Transfers in	163,828	165,680	1,852	10,000	5,000	(5,000)
Transfers out	(30,925)	(30,925)	-	-	-	-
Prococeed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	132,903	134,755	1,852	10,000	5,000	(5,000)
Net change in fund balances	\$ (49,742)	11,215	\$ 60,957	\$ (17,003)	(13,920)	\$ 3,083
Fund balance (deficit), July 1		97,846			29,053	
Fund balance (deficit), June 30		\$ 109,061			\$ 15,133	

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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)
Intergovernmental	-	-	-	-	-	-
Charges for services	117,000	112,805	(4,195)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	117,000	112,805	(4,195)	10,000	-	(10,000)
EXPENDITURES						
Current:						
General government						
Personal services	44,123	43,129	994	-	-	-
Operations and maintenance	36,331	34,094	2,237	-	-	-
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	-	-	-	238,800	20,134	218,666
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	76,891	(76,891)
Total expenditures	80,454	77,223	3,231	238,800	97,025	141,775
Excess (deficiency) of revenue over (under) expenditures	36,546	35,582	(964)	(228,800)	(97,025)	131,775
OTHER FINANCING SOURCES (USES)						
Transfers in	-	3,840	3,840	-	-	-
Transfers out	-	-	-	-	(5,726)	(5,726)
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	3,840	3,840	-	(5,726)	(5,726)
Net change in fund balances	\$ 36,546	39,422	\$ 2,876	\$ (228,800)	(102,751)	\$ 126,049
Fund balance (deficit), July 1		52,752			334,000	
Fund balance (deficit), June 30		<u>\$ 92,174</u>			<u>\$ 231,249</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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	26,280	30,557	4,277
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	10,246	8,412	(1,834)	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	10,246	8,412	(1,834)	26,280	30,557	4,277
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	25,706	25,658	48
Operations and maintenance	-	-	-	3,485	3,532	(47)
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	8,612	8,612	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	8,612	8,612	-	29,191	29,190	1
Excess (deficiency) of revenue over (under) expenditures	1,634	(200)	(1,834)	(2,911)	1,367	4,278
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	1,900	1,920	20
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	1,900	1,920	20
Net change in fund balances	\$ 1,634	(200)	\$ (1,834)	\$ (1,011)	3,287	\$ 4,298
Fund balance (deficit), July 1		11,503			13,128	
Fund balance (deficit), June 30		<u>\$ 11,303</u>			<u>\$ 16,415</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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	96,301	72,000	(24,301)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	5,500	22,546	17,046
Miscellaneous	500	2,112	1,612	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	96,801	74,112	(22,689)	5,500	22,546	17,046
EXPENDITURES						
Current:						
General government						
Personal services	8,240	8,238	2	-	-	-
Operations and maintenance	319	320	(1)	4,000	1,412	2,588
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	39,069	25,338	13,731	-	-	-
Operations and maintenance	43,467	26,475	16,992	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	91,095	60,371	30,724	4,000	1,412	2,588
Excess (deficiency) of revenue over (under) expenditures	5,706	13,741	8,035	1,500	21,134	19,634
OTHER FINANCING SOURCES (USES)						
Transfers in	6,000	6,000	-	-	-	-
Transfers out	(10,000)	(6,000)	4,000	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(4,000)	-	4,000	-	-	-
Net change in fund balances	\$ 1,706	13,741	\$ 12,035	\$ 1,500	21,134	\$ 19,634
Fund balance (deficit), July 1		32,718			29,622	
Fund balance (deficit), June 30		\$ 46,459			\$ 50,756	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	22,000	7,027	(14,973)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	115,000	147,257	32,257	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	21	21
Total revenues	115,000	147,257	32,257	22,000	7,048	(14,952)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	114,794	38,379	76,415	24,750	8,265	16,485
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	114,794	38,379	76,415	24,750	8,265	16,485
Excess (deficiency) of revenue over (under) expenditures	206	108,878	108,672	(2,750)	(1,217)	1,533
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Net change in fund balances	\$ 206	108,878	\$ 108,672	\$ (2,750)	(1,217)	\$ 1,533
Fund balance (deficit), July 1		120,426			2,569	
Fund balance (deficit), June 30		\$ 229,304			\$ 1,352	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	11,316	11,316	-	6,286	6,286
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	37	37	-	18	18
Total revenues	-	11,353	11,353	-	6,304	6,304
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	-	11,353	11,353	-	6,304	6,304
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	11,353	\$ 11,353	\$ -	6,304	\$ 6,304
Fund balance (deficit), July 1		8,936			4,252	
Fund balance (deficit), June 30		<u>\$ 20,289</u>			<u>\$ 10,556</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	376	376	-	1,228	1,228
Investment earnings	-	18	18	-	3	3
Total revenues	-	394	394	-	1,231	1,231
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	2,130	(2,130)	-	258	(258)
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	2,130	(2,130)	-	258	(258)
Excess (deficiency) of revenue over (under) expenditures	-	(1,736)	(1,736)	-	973	973
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	(1,736)	\$ (1,736)	\$ -	973	\$ 973
Fund balance (deficit), July 1		4,594			319	
Fund balance (deficit), June 30		<u>\$ 2,858</u>			<u>\$ 1,292</u>	

LEWIS AND CLARK COUNTY, MONTANA
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	COMMUNITY DECAY			CRAIG WASTEWATER FACILITY MAINTENANCE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	14,239	14,239
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	20	20
Total revenues	-	-	-	-	14,259	14,259
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	7,649	7,179	470	-	-	-
Operations and maintenance	18,344	1,572	16,772	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	25,993	8,751	17,242	-	-	-
Excess (deficiency) of revenue over (under) expenditures	(25,993)	(8,751)	17,242	-	14,259	14,259
OTHER FINANCING SOURCES (USES)						
Transfers in	26,168	9,281	(16,887)	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	26,168	9,281	(16,887)	-	-	-
Net change in fund balances	\$ 175	530	\$ 355	\$ -	14,259	\$ 14,259
Fund balance (deficit), July 1		17,211			-	
Fund balance (deficit), June 30	\$ 17,741			\$ 14,259		

LEWIS AND CLARK COUNTY, MONTANA
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	CRAIG TRAINING CENTER MAINTENANCE			SEPTIC MAINTENANCE REVOVING LOAN		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,582	1,582	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	2	2	-	273	273
Total revenues	-	1,584	1,584	-	273	273
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	-	1,584	1,584	-	273	273
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Prococeed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	1,584	\$ 1,584	\$ -	273	\$ 273
Fund balance (deficit), July 1		-			-	
Fund balance (deficit), June 30		\$ 1,584			\$ 273	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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	SEPTIC MAINTENANCE PROGRAM			ALCOHOLISM		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	85,881	85,881	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	-	-	-	85,881	85,881	-
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	85,881	85,881	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	85,881	85,881	-
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-	-
Net change in fund balances	\$ -	-	\$ -	\$ -	-	\$ -
Fund balance (deficit), July 1		-			1	
Fund balance (deficit), June 30	\$ -			\$ 1		

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	260,000	262,208	2,208	163,628	136,725	(26,903)
Charges for services	3,000	5,470	2,470	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	263,000	267,678	4,678	163,628	136,725	(26,903)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	50,275	49,448	827
Operations and maintenance	-	-	-	88,389	83,670	4,719
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	530,375	267,316	263,059	-	-	-
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	-	-	-	22,020	-	22,020
Total expenditures	530,375	267,316	263,059	160,684	133,118	27,566
Excess (deficiency) of revenue over (under) expenditures	(267,375)	362	267,737	2,944	3,607	663
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	2,640	1,920	(720)
Transfers out	(47,471)	(48,953)	(1,482)	-	(9,464)	(9,464)
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	(47,471)	(48,953)	(1,482)	2,640	(7,544)	(10,184)
Net change in fund balances	\$ (314,846)	(48,591)	\$ 266,255	\$ 5,584	(3,937)	\$ (9,521)
Fund balance (deficit), July 1		408,814			(18,229)	
Fund balance (deficit), June 30		<u>\$ 360,223</u>			<u>\$ (22,166)</u>	

LEWIS AND CLARK COUNTY, MONTANA
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	26,490	26,499	9
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	-	-	-	26,490	26,499	9
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	26,500	26,481	19
Operations and maintenance	-	-	-	-	19	(19)
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	26,500	26,500	-
Excess (deficiency) of revenue over (under) expenditures	-	-	-	(10)	(1)	9
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	809	809
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	809	809
Net change in fund balances	\$ -	-	\$ -	\$ (10)	808	\$ 818
Fund balance (deficit), July 1		-			307	
Fund balance (deficit), June 30		<u>\$ -</u>			<u>\$ 1,115</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	233,500	165,198	(68,302)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	-	-	-	233,500	165,198	(68,302)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	40,123	30,240	9,883
Operations and maintenance	500	-	500	195,052	151,376	43,676
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	500	-	500	235,175	181,616	53,559
Excess (deficiency) of revenue over (under) expenditures	(500)	-	500	(1,675)	(16,418)	(14,743)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	1,319	1,319
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	1,319	1,319
Net change in fund balances	\$ (500)	-	\$ 500	\$ (1,675)	(15,099)	\$ (13,424)
Fund balance (deficit), July 1		500			(34,595)	
Fund balance (deficit), June 30		\$ 500			\$ (49,694)	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 SPECIAL REVENUE FUNDS
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	531,700	528,139	(3,561)	177,477	112,456	(65,021)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	162	162
Investment earnings	-	-	-	-	-	-
Total revenues	531,700	528,139	(3,561)	177,477	112,618	(64,859)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	177,477	113,460	64,017
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	536,000	519,826	16,174	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	536,000	519,826	16,174	177,477	113,460	64,017
Excess (deficiency) of revenue over (under) expenditures	(4,300)	8,313	12,613	-	(842)	(842)
OTHER FINANCING SOURCES (USES)						
Transfers in	4,300	-	(4,300)	2,500	-	(2,500)
Transfers out	-	-	-	-	(19,678)	(19,678)
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	4,300	-	(4,300)	2,500	(19,678)	(22,178)
Net change in fund balances	\$ -	8,313	\$ 8,313	\$ 2,500	(20,520)	\$ (23,020)
Fund balance (deficit), July 1		(7,875)			20,673	
Fund balance (deficit), June 30		<u>\$ 438</u>			<u>\$ 153</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
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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)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	20,258	14,009	(6,249)	860,403	268,749	(591,654)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	20,258	14,009	(6,249)	860,403	268,749	(591,654)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	11,435	23,730	(12,295)
Operations and maintenance	-	-	-	229,333	142,036	87,297
Public safety						
Personal services	-	-	-	17,574	24,253	(6,679)
Operations and maintenance	15,258	15,258	-	198,451	166,508	31,943
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	58,955	11,750	47,205
Operations and maintenance	-	-	-	341,045	22,249	318,796
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	15,258	15,258	-	856,793	390,526	466,267
Excess (deficiency) of revenue over (under) expenditures	5,000	(1,249)	(6,249)	3,610	(121,777)	(125,387)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	7,726	7,726
Transfers out	-	-	-	-	-	-
Proceed from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	7,726	7,726
Net change in fund balances	\$ 5,000	(1,249)	\$ (6,249)	\$ 3,610	(114,051)	\$ (117,661)
Fund balance (deficit), July 1		(5,174)			(18,789)	
Fund balance (deficit), June 30		<u>\$ (6,423)</u>			<u>\$ (132,840)</u>	

County of Lewis and Clark, Montana Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2011

**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, 2011
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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)
REVENUES						
Taxes/assessments	\$ 749,582	\$ 792,423	\$ 42,841	\$ 7,814,799	\$ 8,135,711	\$ 320,912
Intergovernmental	674	680	6	5,000,123	4,322,579	(677,544)
Charges for services	-	-	-	1,251,461	1,317,392	65,931
Fines and forfeitures	-	-	-	173,380	235,974	62,594
Miscellaneous	500	5,222	4,722	468,546	166,648	(301,898)
Investment earnings	12,345	7,536	(4,809)	31,845	23,933	(7,912)
Total revenues	763,101	805,861	42,760	14,740,154	14,202,237	(537,917)
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	1,715,307	1,527,406	187,901
Operations and maintenance	-	-	-	1,177,187	979,979	197,208
Public safety						
Personal services	-	-	-	292,026	318,778	(26,752)
Operations and maintenance	-	-	-	790,576	705,756	84,820
Public works						
Personal services	2,605	3,350	(745)	1,293,515	1,241,741	51,774
Operations and maintenance	2,352,089	271,457	2,080,632	4,194,437	1,747,962	2,446,475
Public health						
Personal services	-	-	-	2,842,245	2,633,974	208,271
Operations and maintenance	-	-	-	1,883,031	1,307,478	575,553
Social and economic						
Personal services	-	-	-	670,518	652,251	18,267
Operations and maintenance	-	-	-	295,744	280,739	15,005
Culture and recreation						
Personal services	-	-	-	7,915	1,756	6,159
Operations and maintenance	-	-	-	280,545	58,020	222,525
Debt service	49,012	49,744	(732)	100,768	49,744	51,024
Capital outlay	-	18,295	(18,295)	52,020	118,761	(66,741)
Total expenditures	2,403,706	342,846	2,060,860	15,595,834	11,624,345	3,971,489
Excess (deficiency) of revenue over (under) expenditures	(1,640,605)	463,015	2,103,620	(855,680)	2,577,892	3,433,572
OTHER FINANCING SOURCES (USES)						
Transfers in	-	4,222	4,222	951,838	997,119	45,281
Transfers out	(23,523)	(25,479)	(1,956)	(2,751,169)	(2,934,958)	(183,789)
Prococeed from sale of capital assets	-	-	-	-	40,770	40,770
Total other financing sources(uses)	(23,523)	(21,257)	2,266	(1,799,331)	(1,897,069)	(97,738)
Net change in fund balances	\$ (1,664,128)	441,758	\$ 2,105,886	\$ (2,655,011)	680,823	\$ 3,335,834
Fund balance (deficit), July 1		1,768,191			5,560,333	
Fund balance (deficit), June 30		\$ 2,209,949			\$ 6,241,156	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 DEBT SERVICE FUNDS
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	CITY/COUNTY BUILDING DEBT			OPEN SPACE DEBT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ -	\$ -	\$ -	\$ 183,029	\$ 206,155	\$ 23,126
Intergovernmental	-	-	-	-	-	-
Miscellaneous	159,880	138,144	(21,736)	-	-	-
Investment earnings	-	-	-	-	220	220
Total revenues	159,880	138,144	(21,736)	183,029	206,375	23,346
EXPENDITURES						
Current:						
Public works	-	21,735	(21,735)	-	-	-
Public health	-	-	-	-	-	-
Debt service	159,880	138,144	21,736	183,029	183,028	1
Total expenditures	159,880	159,879	1	183,029	183,028	1
Excess (deficiency) of revenue over (under) expenditures	-	(21,735)	(21,735)	-	23,347	23,347
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	-	-	-	-
Loans	-	21,735	21,735	-	-	-
Total other financing sources(uses)	-	21,735	21,735	-	-	-
Net change in fund balances	\$ -	-	\$ -	\$ -	23,347	\$ 23,347
Fund balance (deficit), July 1		-			-	
Fund balance (deficit), June 30		<u>\$ -</u>			<u>\$ 23,347</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 DEBT SERVICE FUNDS
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	HEALTH FACILITIES DEBT			RSID REVOLVING DEBT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 185,768	\$ 190,457	\$ 4,689	\$ -	\$ -	\$ -
Intergovernmental	29,626	29,904	278	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	167	167	5,300	4,086	(1,214)
Total revenues	215,394	220,528	5,134	5,300	4,086	(1,214)
EXPENDITURES						
Current:						
Public works	-	-	-	-	-	-
Public health	139,740	139,740	-	-	-	-
Debt service	-	-	-	-	-	-
Total expenditures	139,740	139,740	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	75,654	80,788	5,134	5,300	4,086	(1,214)
OTHER FINANCING SOURCES (USES)						
Transfers out	(67,240)	(67,240)	-	-	-	-
Loans	-	-	-	-	1,923	1,923
Total other financing sources(uses)	(67,240)	(67,240)	-	-	1,923	1,923
Net change in fund balances	\$ 8,414	13,548	\$ 5,134	\$ 5,300	6,009	\$ 709
Fund balance (deficit), July 1		(9,167)			279,778	
Fund balance (deficit), June 30		<u>\$ 4,381</u>			<u>\$ 285,787</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 DEBT SERVICE FUNDS
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	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT			TOTAL DEBT SERVICE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	\$ 303,997	\$ 301,283	\$ (2,714)	\$ 489,765	\$ 697,895	\$ 208,130
Intergovernmental	-	-	-	29,626	29,904	278
Miscellaneous	-	-	-	159,880	138,144	(21,736)
Investment earnings	2,352	471	(1,881)	7,652	4,944	(2,708)
Total revenues	306,349	301,754	(4,595)	686,923	870,887	183,964
EXPENDITURES						
Current:						
Public works	-	-	-	-	21,735	(21,735)
Public health	-	-	-	139,740	139,740	-
Debt service	305,882	305,874	8	465,762	627,046	(161,284)
Total expenditures	305,882	305,874	8	605,502	788,521	(183,019)
Excess (deficiency) of revenue over (under) expenditures	467	(4,120)	(4,587)	81,421	82,366	945
OTHER FINANCING SOURCES (USES)						
Transfers out	-	(8,234)	(8,234)	(67,240)	(75,474)	(8,234)
Loans	-	-	-	-	23,658	23,658
Total other financing sources(uses)	-	(8,234)	(8,234)	(67,240)	(51,816)	15,424
Net change in fund balances	\$ 467	(12,354)	\$ (12,821)	\$ 14,181	30,550	\$ 16,369
Fund balance (deficit), July 1		110,498			381,109	
Fund balance (deficit), June 30		<u>\$ 98,144</u>			<u>\$ 411,659</u>	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2011
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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)
REVENUES						
Intergovernmental	\$ 126,300	\$ 2,360	\$ (123,940)	\$ 438,286	\$ 357,273	\$ (81,013)
Investment earnings	110,000	102,942	(7,058)	-	-	-
Total revenues	236,300	105,302	(130,998)	438,286	357,273	(81,013)
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	996,490	343,922	652,568	-	-	-
Public safety						
Operations and maintenance	721,364	671,040	50,324	-	-	-
Public works						
Operations and maintenance	1,134,910	1,113,838	21,072	317,000	272,223	44,777
Public health						
Operations and maintenance	26,520	-	26,520	-	-	-
Total expenditures	2,879,284	2,128,800	750,484	317,000	272,223	44,777
Excess (deficiency) of revenue over (under) expenditures	(2,642,984)	(2,023,498)	619,486	121,286	85,050	(36,236)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,365,971	2,114,975	749,004	7,500	11,437	3,937
Transfers out	(170,000)	(170,000)	-	-	-	-
Loans	300,000	-	(300,000)	-	-	-
Total other financing sources(uses)	1,495,971	1,944,975	449,004	7,500	11,437	3,937
Net change in fund balances	\$ (1,147,013)	(78,523)	\$ 1,068,490	\$ 128,786	96,487	\$ (32,299)
Fund balance (deficit), July 1		5,888,276			(102,140)	
Fund balance (deficit), June 30		\$ 5,809,753			\$ (5,653)	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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 CAPITAL PROJECTS FUNDS
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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)
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 248,306	\$ 264,281	\$ 15,975
Investment earnings	-	-	-	-	-	-
Total revenues	-	-	-	248,306	264,281	15,975
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	-	-	-	248,306	248,305	1
Public safety						
Operations and maintenance	-	-	-	-	-	-
Public works						
Operations and maintenance	505,000	3,554	501,446	-	-	-
Public health						
Operations and maintenance	-	-	-	-	-	-
Total expenditures	505,000	3,554	501,446	248,306	248,305	1
Excess (deficiency) of revenue over (under) expenditures	(505,000)	(3,554)	501,446	-	15,976	15,976
OTHER FINANCING SOURCES (USES)						
Transfers in	-	8,481	8,481	-	-	-
Transfers out	-	-	-	-	-	-
Loans	544,431	38,201	(506,230)	-	-	-
Total other financing sources(uses)	544,431	46,682	(497,749)	-	-	-
Net change in fund balances	\$ 39,431	43,128	\$ 3,697	\$ -	15,976	\$ 15,976
Fund balance (deficit), July 1		(43,128)			(15,976)	
Fund balance (deficit), June 30	\$ -	-		\$ -	-	

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (BUDGET BASIS)
 CAPITAL PROJECTS FUNDS
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	ROAD/BRIDGE INFRASTRUCTURE PROJECTS			TOTAL CAPITAL PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Intergovernmental	\$ 707,361	\$ 411,353	\$ (296,008)	\$ 1,520,253	\$ 1,035,267	\$ (484,986)
Investment earnings	-	-	-	110,000	102,942	(7,058)
Total revenues	707,361	411,353	(296,008)	1,630,253	1,138,209	(492,044)
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	-	-	-	1,244,796	592,227	652,569
Public safety						
Operations and maintenance	-	-	-	721,364	671,040	50,324
Public works						
Operations and maintenance	1,566,900	1,113,934	452,966	3,523,810	2,503,549	1,020,261
Public health						
Operations and maintenance	-	-	-	26,520	-	26,520
Total expenditures	1,566,900	1,113,934	452,966	5,516,490	3,766,816	1,749,674
Excess (deficiency) of revenue over (under) expenditures	(859,539)	(702,581)	156,958	(3,886,237)	(2,628,607)	1,257,630
OTHER FINANCING SOURCES (USES)						
Transfers in	615,467	666,005	50,538	1,988,938	2,800,898	811,960
Transfers out	-	-	-	(170,000)	(170,000)	-
Loans	-	-	-	844,431	38,201	(806,230)
Total other financing sources(uses)	615,467	666,005	50,538	2,663,369	2,669,099	5,730
Net change in fund balances	\$ (244,072)	(36,576)	\$ 207,496	\$ (1,222,868)	40,492	\$ 1,263,360
Fund balance (deficit), July 1		363,839			6,090,871	
Fund balance (deficit), June 30		\$ 327,263			\$ 6,131,363	



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, 2011

	<u>AUGUSTA SOLID WASTE</u>	<u>LINCOLN SOLID WASTE</u>	<u>SCRATCH- GRAVEL LANDFILL</u>	<u>MARYSVILLE SOLID WASTE</u>	<u>TOTAL NONMAJOR ENTERPRISE FUND</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 53,333	\$ 100,954	\$ 626,111	\$ 34,052	\$ 814,450
Investments	7,219	13,663	84,742	4,608	110,232
Receivables:					
Accounts/contracts	7,683	23,946	244,494	6,162	282,285
Total current assets	<u>68,235</u>	<u>138,563</u>	<u>955,347</u>	<u>44,822</u>	<u>1,206,967</u>
Noncurrent assets:					
Restricted assets:					
Land and Construction in Progress	5,396	-	54,611	3,587	63,594
Buildings, improvements, vehicles and equipment(net)	71,450	15,039	-	-	86,489
Total noncurrent assets	<u>76,846</u>	<u>15,039</u>	<u>54,611</u>	<u>3,587</u>	<u>150,083</u>
Total assets	<u>145,081</u>	<u>153,602</u>	<u>1,009,958</u>	<u>48,409</u>	<u>1,357,050</u>
Liabilities:					
Current liabilities:					
Accounts payable	-	9,283	144,521	-	153,804
Contracts/loans payable - current	5,070	-	-	-	5,070
Landfill postclosure costs payable - current	-	-	20,000	-	20,000
Compensated absences payable	339	135	364	108	946
Total current liabilities	<u>5,409</u>	<u>9,418</u>	<u>164,885</u>	<u>108</u>	<u>179,820</u>
Noncurrent liabilities:					
Contracts/loans payable	21,996	-	-	-	21,996
Landfill postclosure costs payable	-	-	260,000	-	260,000
Compensated absences payable	3,053	1,217	3,279	968	8,517
Total noncurrent liabilities	<u>25,049</u>	<u>1,217</u>	<u>263,279</u>	<u>968</u>	<u>290,513</u>
Total liabilities	<u>30,458</u>	<u>10,635</u>	<u>428,164</u>	<u>1,076</u>	<u>470,333</u>
NET ASSETS					
Investment in capital assets, net of related debt	49,780	15,039	54,611	3,587	123,017
Unrestricted	64,843	127,928	527,183	43,746	763,700
Total net assets	<u>\$ 114,623</u>	<u>\$ 142,967</u>	<u>\$ 581,794</u>	<u>\$ 47,333</u>	<u>\$ 886,717</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2011

	<u>AUGUSTA LANDFILL</u>	<u>LINCOLN LANDFILL</u>	<u>SCRATCH- GRAVEL LANDFILL</u>	<u>MARYSVILLE LANDFILL</u>	<u>TOTAL</u>
OPERATING REVENUES					
Intergovernmental	\$ 14,000	\$ 8,574	\$ -	\$ -	\$ 22,574
Charges for services	73,713	164,446	1,176,907	27,039	1,442,105
Total Operating Revenues	87,713	173,020	1,176,907	27,039	1,464,679
OPERATING EXPENSES					
Personal services	30,188	13,675	31,636	14,108	89,607
Supplies	3,108	6,282	53,889	12,006	75,285
Purchased services	45,139	115,490	1,119,118	171	1,279,918
Depreciation	6,558	2,003	-	-	8,561
Total Operating Expenses	84,993	137,450	1,204,643	26,285	1,453,371
Operating income (loss)	2,720	35,570	(27,736)	754	11,308
NONOPERATING REVENUES (EXPENSES)					
Interest income	196	323	2,049	138	2,706
Interest expense	(600)	-	-	-	(600)
Total Nonoperating Revenues (Expenses)	(404)	323	2,049	138	2,106
Income (loss) before transfers	2,316	35,893	(25,687)	892	13,414
Transfers out	-	(2,745)	(6,075)	-	(8,820)
Change in net assets	2,316	33,148	(31,762)	892	4,594
Total net assets, beginning	112,307	109,819	613,556	46,441	882,123
Total net assets, ending	\$ 114,623	\$ 142,967	\$ 581,794	\$ 47,333	\$ 886,717

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2011

	AUGUSTA LANDFILL	LINCOLN LANDFILL	SCRATCH- GRAVEL LANDFILL	MARYSVILLE LANDFILL	TOTAL
Cash flows from operating activities:					
Cash received from customers	\$ 73,359	\$ 166,125	\$ 1,200,433	\$ 28,234	\$ 1,468,151
Cash payments for goods and services	(50,809)	(122,004)	(1,165,627)	(12,177)	(1,350,617)
Cash payments for employees	(29,742)	(13,428)	(31,470)	(14,437)	(89,077)
Cash received from grants	14,000	8,574	-	-	22,574
Cash payments for landfill closure and post closure costs	-	-	(20,000)	-	(20,000)
Net cash provided by (used by) operating activities	6,808	39,267	(16,664)	1,620	31,031
Cash flows from noncapital financing activities:					
Transfers to other Funds	-	(2,745)	(6,075)	-	(8,820)
Net cash provided by (used by) noncapital financing activities	-	(2,745)	(6,075)	-	(8,820)
Cash flows from capital and related financing activities:					
Principal repayment - bonds/loans	(4,909)	-	-	-	(4,909)
Interest paid	(600)	-	-	-	(600)
Net cash provided by (used by) capital and related financing activities	(5,509)	-	-	-	(5,509)
Cash flows from investing activities:					
Receipts of interest and dividends	197	322	2,049	138	2,706
Payments for investments	3,225	92	44,626	1,918	49,861
Net cash provided by (used by) investing activities	3,422	414	46,675	2,056	52,567
Net increase (decrease) in cash and cash equivalents	4,721	36,936	23,936	3,676	69,269
Cash and cash equivalents, July 1	48,612	64,018	602,175	30,376	745,181
Cash and cash equivalents, June 30	\$ 53,333	\$ 100,954	\$ 626,111	\$ 34,052	\$ 814,450
Cash and cash equivalents, current	\$ 53,333	\$ 100,954	\$ 626,111	\$ 34,052	\$ 814,450
Total Cash and cash equivalents, June 30	\$ 53,333	\$ 100,954	\$ 626,111	\$ 34,052	\$ 814,450
Reconciliation of operating income to net cash provided by operating activity:					
Operating income (loss)	\$ 2,720	\$ 35,570	\$ (27,736)	\$ 754	\$ 11,308
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:					
Depreciation	6,558	2,003	-	-	8,561
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	(354)	1,679	23,526	1,195	26,046
Increase (decrease) compensated absences	446	247	166	(329)	530
Increase (decrease) accounts payable	(2,562)	(232)	7,380	-	4,586
Increase (decrease) postclosure liability	-	-	(20,000)	-	(20,000)
Net cash provided by (used by) operating activities	\$ 6,808	\$ 39,267	\$ (16,664)	\$ 1,620	\$ 31,031
Schedule of Noncash Transactions					
Write off of accounts receivables	157	489	3,655	89	4,390

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, 2011
 (Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 454,627	\$ 168,048	\$ 301,522	\$ 31,692
Investments	61,532	22,745	40,810	4,288
Receivables:				
Accounts/contracts	-	-	-	-
Inventories	-	-	28,149	24,198
Total current assets	<u>516,159</u>	<u>190,793</u>	<u>370,481</u>	<u>60,178</u>
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	70,509	-	-
Land and Construction in Progress	-	212,844	-	-
Buildings, improvements, vehicles and equipment(net)	371,057	599,274	40,204	-
Total noncurrent assets	<u>371,057</u>	<u>882,627</u>	<u>40,204</u>	<u>-</u>
Total assets	<u>887,216</u>	<u>1,073,420</u>	<u>410,685</u>	<u>60,178</u>
Liabilities:				
Current liabilities:				
Accounts payable	52,772	5,353	14,817	19,545
Revenue bonds payable	-	50,000	-	-
Claims payable	-	-	-	-
Compensated absences payable	5,121	1,842	2,268	-
Total current liabilities	<u>57,893</u>	<u>57,195</u>	<u>17,085</u>	<u>19,545</u>
Noncurrent liabilities:				
Revenue bonds payable	-	345,000	-	-
Compensated absences payable	46,089	16,577	20,413	-
Total noncurrent liabilities	<u>46,089</u>	<u>361,577</u>	<u>20,413</u>	<u>-</u>
Total liabilities	<u>103,982</u>	<u>418,772</u>	<u>37,498</u>	<u>19,545</u>
NET ASSETS				
Investment in capital assets, net of related debt	371,057	417,118	40,204	-
Restricted for bond reserve	-	70,509	-	-
Unrestricted	412,177	167,021	332,983	40,633
Total net assets	<u>\$ 783,234</u>	<u>\$ 654,648</u>	<u>\$ 373,187</u>	<u>\$ 40,633</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 June 30, 2011
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINISTRATION	TOTAL INTERNAL SERVICE
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,252,768	\$ 535,844	\$ 369,318	\$ 32,590	\$ 3,146,409
Investments	169,557	72,524	49,985	4,411	425,852
Receivables:					
Accounts/contracts	-	-	256,531	-	256,531
Inventories	-	-	-	-	52,347
Total current assets	<u>1,422,325</u>	<u>608,368</u>	<u>675,834</u>	<u>37,001</u>	<u>3,881,139</u>
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	-	-	-	-	70,509
Land and Construction in Progress	-	-	-	-	212,844
Buildings, improvements, vehicles and equipment(net)	313,860	-	-	-	1,324,395
Total noncurrent assets	<u>313,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,607,748</u>
Total assets	<u>1,736,185</u>	<u>608,368</u>	<u>675,834</u>	<u>37,001</u>	<u>5,488,887</u>
Liabilities:					
Current liabilities:					
Accounts payable	8,381	-	-	-	100,868
Revenue bonds payable	-	-	-	-	50,000
Claims payable	-	-	366,974	-	366,974
Compensated absences payable	7,832	-	605	-	17,668
Total current liabilities	<u>16,213</u>	<u>-</u>	<u>367,579</u>	<u>-</u>	<u>535,510</u>
Noncurrent liabilities:					
Revenue bonds payable	-	-	-	-	345,000
Compensated absences payable	70,489	-	5,448	-	159,016
Total noncurrent liabilities	<u>70,489</u>	<u>-</u>	<u>5,448</u>	<u>-</u>	<u>504,016</u>
Total liabilities	<u>86,702</u>	<u>-</u>	<u>373,027</u>	<u>-</u>	<u>1,039,526</u>
NET ASSETS					
Investment in capital assets, net of related debt	313,860	-	-	-	1,142,239
Restricted for bond reserve	-	-	-	-	70,509
Unrestricted	<u>1,335,623</u>	<u>608,368</u>	<u>302,807</u>	<u>37,001</u>	<u>3,236,613</u>
Total net assets	<u>\$ 1,649,483</u>	<u>\$ 608,368</u>	<u>\$ 302,807</u>	<u>\$ 37,001</u>	<u>\$ 4,449,361</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011
 (Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
OPERATING REVENUES				
Charges for services	\$ 1,236,964	\$ 240,344	\$ 507,777	\$ 438,828
Miscellaneous	2	39,440	945	-
Total Operating Revenues	1,236,966	279,784	508,722	438,828
OPERATING EXPENSES				
Personal services	493,540	132,233	239,823	-
Supplies	225,902	40,857	186,617	428,286
Purchased services	422,958	82,455	45,217	1,168
Depreciation	40,343	27,265	7,657	663
Total Operating Expenses	1,182,743	282,810	479,314	430,117
Operating income (loss)	54,223	(3,026)	29,408	8,711
NONOPERATING REVENUES (EXPENSES)				
Interest income	1,405	1,841	1,241	86
Interest expense	-	(25,155)	-	-
Total Nonoperating Revenues (Expenses)	1,405	(23,314)	1,241	86
Income (loss) before transfers	55,628	(26,340)	30,649	8,797
Transfers in	4,875	67,240	-	-
Transfers out	(50,000)	-	(3,915)	-
Change in net assets	10,503	40,900	26,734	8,797
Total net assets, beginning	772,731	613,748	346,453	31,836
Total net assets, ending	\$ 783,234	\$ 654,648	\$ 373,187	\$ 40,633

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, 2011
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINISTRATION	TOTAL
OPERATING REVENUES					
Charges for services	\$ 2,034,272	\$ 610,020	\$ 4,904,909	\$ 4,871	\$ 9,977,985
Miscellaneous	-	(4,775)	-	-	35,612
Total Operating Revenues	2,034,272	605,245	4,904,909	4,871	10,013,597
OPERATING EXPENSES					
Personal services	1,067,467	-	47,384	-	1,980,447
Supplies	388,338	569,788	-	-	1,839,788
Purchased services	448,547	12,003	4,620,543	-	5,632,891
Depreciation	40,284	-	-	-	116,212
Total Operating Expenses	1,944,636	581,791	4,667,927	-	9,569,338
Operating income (loss)	89,636	23,454	236,982	4,871	444,259
NONOPERATING REVENUES (EXPENSES)					
Interest income	5,214	1,781	1,601	-	13,169
Interest expense	-	-	-	-	(25,155)
Total Nonoperating Revenues (Expenses)	5,214	1,781	1,601	-	(11,986)
Income (loss) before transfers	94,850	25,235	238,583	4,871	432,273
Transfers in	-	-	-	-	72,115
Transfers out	-	-	-	-	(53,915)
Change in net assets	94,850	25,235	238,583	4,871	450,473
Total net assets, beginning	1,554,633	583,133	64,224	32,130	3,998,888
Total net assets, ending	\$ 1,649,483	\$ 608,368	\$ 302,807	\$ 37,001	\$ 4,449,361

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011
 (Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
Cash flows from operating activities:				
Cash received from customers	\$ 1,288,490	\$ 240,344	\$ 507,777	\$ 441,087
Cash payments for goods and services	(648,324)	(126,687)	(249,219)	(441,978)
Cash payments for employees	(484,454)	(129,597)	(233,381)	-
Cash received from other operating revenues	2	39,440	945	-
Net cash provided by (used by) operating activities	155,714	23,500	26,122	(891)
Cash flows from noncapital financing activities:				
Transfers from other Funds	4,875	67,240	-	-
Transfers to other Funds	(50,000)	-	(3,915)	-
Net cash provided by (used by) noncapital financing activities	(45,125)	67,240	(3,915)	-
Cash flows from capital and related financing activities:				
Payments for capital acquisitions	-	-	-	-
Principal repayment - bonds/loans	(50)	(45,000)	-	-
Interest paid	-	(25,154)	-	-
Net cash provided by (used by) capital and related financing activities	(50)	(70,154)	-	-
Cash flows from investing activities:				
Receipts of interest and dividends	1,405	1,841	1,241	86
Payments for investments	9,950	7,030	15,583	2,217
Net cash provided by (used by) investing activities	11,355	8,871	16,824	2,303
Net increase (decrease) in cash and cash equivalents	121,894	29,457	39,031	1,412
Cash and cash equivalents, July 1	332,733	209,100	262,491	30,280
Cash and cash equivalents, June 30	\$ 454,627	\$ 238,557	\$ 301,522	\$ 31,692
Cash and cash equivalents, current	\$ 454,627	\$ 168,048	\$ 301,522	\$ 31,692
Cash and cash equivalents, noncurrent - restricted	-	70,509	-	-
Total Cash and cash equivalents, June 30	\$ 454,627	\$ 238,557	\$ 301,522	\$ 31,692
Reconciliation of operating income to net cash provided by operating activity:				
Operating income (loss)	\$ 54,223	\$ (3,026)	\$ 29,408	\$ 8,711
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:				
Depreciation	40,343	27,265	7,657	663
Change in assets and liabilities:				
(Increase) decrease taxes/accounts/other receivables	51,526	-	-	2,259
(Increase) decrease inventory	-	-	(18,134)	(12,625)
Increase (decrease) compensated absences	7,011	1,224	4,647	-
Increase (decrease) accounts payable	2,611	(1,963)	2,544	101
Increase (decrease) claims payable	-	-	-	-
Net cash provided by (used by) operating activities	\$ 155,714	\$ 23,500	\$ 26,122	\$ (891)
Schedule of Noncash Transactions				
Capital Asset Trade ins	-	-	-	-

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011
 (Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINI- STRATION	TOTAL
Cash flows from operating activities:					
Cash received from customers	\$ 2,036,671	\$ 619,671	\$ 4,916,651	\$ 4,871	\$ 10,055,562
Cash payments for goods and services	(948,001)	(581,791)	(4,558,283)	-	(7,554,283)
Cash payments for employees	(1,078,882)	-	(48,428)	-	(1,974,742)
Cash received from other operating revenues	-	(4,775)	-	-	35,612
Net cash provided by (used by) operating activities	9,788	33,105	309,940	4,871	562,149
Cash flows from noncapital financing activities:					
Transfers from other Funds	-	-	-	-	72,115
Transfers to other Funds	-	-	-	-	(53,915)
Net cash provided by (used by) noncapital financing activities	-	-	-	-	18,200
Cash flows from capital and related financing activities:					
Payments for capital acquisitions	(117,979)	-	-	-	(117,979)
Principal repayment - bonds/loans	-	-	-	-	(45,050)
Interest paid	-	-	-	-	(25,154)
Net cash provided by (used by) capital and related financing activities	(117,979)	-	-	-	(188,183)
Cash flows from investing activities:					
Receipts of interest and dividends	5,214	1,781	1,601	-	13,169
Payments for investments	100,180	28,891	(30,927)	1,271	134,195
Net cash provided by (used by) investing activities	105,394	30,672	(29,326)	1,271	147,364
Net increase (decrease) in cash and cash equivalents	(2,797)	63,777	280,614	6,142	539,530
Cash and cash equivalents, July 1	1,255,565	472,067	88,704	26,448	2,677,388
Cash and cash equivalents, June 30	\$ 1,252,768	\$ 535,844	\$ 369,318	\$ 32,590	\$ 3,216,918
Cash and cash equivalents, current	\$ 1,252,768	\$ 535,844	\$ 369,318	\$ 32,590	\$ 3,146,409
Cash and cash equivalents, noncurrent - restricted	-	-	-	-	70,509
Cash and cash equivalents, June 30	\$ 1,252,768	\$ 535,844	\$ 369,318	\$ 32,590	\$ 3,216,918
Reconciliation of operating income to net cash provided by operating activity:					
Operating income (loss)	\$ 89,636	\$ 23,454	\$ 236,982	\$ 4,871	\$ 444,259
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:					
Depreciation	40,284	-	-	-	116,212
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	2,399	9,651	11,742	-	77,577
(Increase) decrease inventory	-	-	-	-	(30,759)
Increase (decrease) compensated absences	(15,015)	-	442	-	(1,691)
Increase (decrease) accounts payable	(107,516)	-	(1,486)	-	(105,709)
Increase (decrease) claims payable	-	-	62,260	-	62,260
Net cash provided by (used by) operating activities	\$ 9,788	\$ 33,105	\$ 309,940	\$ 4,871	\$ 562,149
Schedule of Noncash Transactions					
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, 2011**

	<u>LIBRARY</u>	<u>COOPERATIVE HEALTH CENTER</u>
ASSETS AND OTHER DEBITS		
Assets:		
Cash and cash equivalents	\$ 2,601,364	\$ 340,169
Investments	326,891	46,040
Receivables:		
Taxes/assessments	279,488	-
Accounts/contracts	59	353,436
Due from other governments	-	153,718
Inventories	-	84,074
	<u>3,207,802</u>	<u>977,437</u>
TOTAL ASSETS/OTHER DEBITS		
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	66,888	97,742
Deferred revenues	279,488	-
	<u>346,376</u>	<u>97,742</u>
Total Liabilities		
Fund balance:		
Nonspendable	-	84,074
Restricted	2,675,464	795,621
Library Foundation	185,962	-
	<u>2,861,426</u>	<u>879,695</u>
Total Equity and Other Credits		
TOTAL LIABILITIES AND FUND EQUITY		
	<u>\$ 3,207,802</u>	<u>\$ 977,437</u>
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS		
Total <i>fund balance</i> for governmental funds	\$ 2,861,426	\$ 879,695
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	39,440
Buildings, Improvements, Vehicles and Equipment(net)	1,552,786	3,312
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
	279,488	-
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated Absences	(109,500)	(158,097)
OPEB implicit rate subsidy	-	(16,412)
	<u>4,634,200</u>	<u>747,938</u>
Net Assets of Governmental Activities	<u>\$ 4,634,200</u>	<u>\$ 747,938</u>

**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, 2011**

	LIBRARY	COOPERATIVE HEALTH CENTER
REVENUES		
Taxes/assessments	\$ 1,627,547	\$ -
Intergovernmental	1,104,623	1,466,426
Charges for services	85,911	1,617,288
Fines and forfeitures	49,038	-
Miscellaneous	104,772	401,585
Interest earnings	8,857	-
	2,980,748	3,485,299
Total Revenues		
EXPENDITURES		
Current:		
Public health	-	3,577,315
Culture and recreation	2,446,486	-
Capital outlay	13,340	39,440
	2,459,826	3,616,755
Total Expenditures		
Excess (deficiency) of revenue over (under) expenditures	520,922	(131,456)
Net change in fund balances	520,922	(131,456)
Fund balance, July 1	2,340,504	1,011,151
Fund balance, June 30	\$ 2,861,426	\$ 879,695

**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	\$ 520,922	\$ (131,456)
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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	13,340	-
Construction in Progress increase/(decrease)	-	39,440
Retirement, Trade In, Donation, etc of Capital assets	(3,620)	-
Depreciation expense	(97,098)	(811)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Long-term receivables	(51,833)	-
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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	9,153	(10,025)
OPEB implicit rate subsidy	-	2,264

Change in net assets of governmental activities	\$ 390,864	\$ (100,588)
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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, 2011**

	EXTERNAL PORTION INVESTMENT POOL	INDIVIDUAL INVESTMENT FUNDS	TOTAL INVESTMENT TRUST FUNDS
ASSETS			
Cash and cash equivalents	\$ 26,510,861	\$ 3,841,715	\$ 30,352,576
Investments	3,588,144	-	3,588,144
Total assets	30,099,005	3,841,715	33,940,720
 NET ASSETS			
Held in trust for:			
External investment pool participants	30,099,005	-	30,099,005
Individual investment accounts	-	3,841,715	3,841,715
Total net assets	\$ 30,099,005	\$ 3,841,715	\$ 33,940,720

**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, 2011**

	EXTERNAL PORTION INVESTMENT POOL	INDIVIDUAL INVESTMENT FUNDS	TOTAL INVESTMENT TRUST FUNDS
ADDITIONS			
Contributions to pooled investments	\$ 113,941,587	\$ 2,726,528	\$ 116,668,115
Interest and investment income	106,128	12,521	118,649
Total additions	114,047,715	2,739,049	116,786,764
DEDUCTIONS			
Distribution from pooled investments	111,907,660	2,690,999	114,598,659
Administrative expenses	3,155	-	3,155
Total deductions	111,910,815	2,690,999	114,601,814
Change in net assets held in trust for: Pool participants	2,136,900	48,050	2,184,950
Net assets held in trust, beginning of year	27,962,105	3,793,665	31,755,770
Net assets held in trust, end of year	\$ 30,099,005	\$ 3,841,715	\$ 33,940,720



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 Service Area
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 Service Area	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

LEWIS AND CLARK COUNTY, MONTANA

FIDUCIARY ASSETS – AGENCY FUNDS

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
Auchard Creek School District #27

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

Cities

City of Helena
City of East Helena

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

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2011
 (Page 1 of 6)

	TRI-COUNTY WORKING GROUP	SPEC MOBILE-UNITS HOLDING	FAIRGROUNDS USERS FOUNDATION	PAYROLL	REFUND REVOLVING
ASSETS					
Cash and cash equivalents	\$ 987	\$ -	\$ 60,245	\$ 274,606	\$ -
Investments	134	-	8,154	37,168	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	\$ 1,121	\$ -	\$ 68,399	\$ 311,774	\$ -
Liabilities:					
Accounts payable	\$ 1,121	\$ -	\$ 68,399	\$ -	\$ -
Intergovernmental payable	-	-	-	311,774	-
Total liabilities	\$ 1,121	\$ -	\$ 68,399	\$ 311,774	\$ -

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2011
 (Page 2 of 6)**

	<u>AT & T ADVANCE HOLDING</u>	<u>SHERIFF'S COMMISSARY</u>	<u>SHERIFF'S VOLUNTEER FIRE DEPARTMENT</u>	<u>COUNTY CRIME PREVENTION PROGRAM</u>	<u>SHERIFF CIVIL TRUST</u>
ASSETS					
Cash and cash equivalents	\$ 865	\$ 10,366	\$ 2,111	\$ 636	\$ 35,084
Investments	118	1,403	287	86	4,749
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	<u>\$ 983</u>	<u>\$ 11,769</u>	<u>\$ 2,398</u>	<u>\$ 722</u>	<u>\$ 39,833</u>
Liabilities:					
Accounts payable	\$ 983	\$ 11,769	\$ 2,398	\$ 722	\$ 39,833
Intergovernmental payable	-	-	-	-	-
Total liabilities	<u>\$ 983</u>	<u>\$ 11,769</u>	<u>\$ 2,398</u>	<u>\$ 722</u>	<u>\$ 39,833</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2011
 (Page 3 of 6)

	SOLID WASTE TASK FORCE	TAX DEED LAND	COONEY PATIENT TRUST	ENTITLEMENT LEVY	TAX REVIEW
ASSETS					
Cash and cash equivalents	\$ 1,507	\$ -	\$ 2,478	\$ -	\$ 57,423
Investments	204	-	336	-	7,772
Receivables:					
Taxes/assessments	-	-	-	223,293	-
Land held for resale	-	6,718	-	-	-
Total assets	\$ 1,711	\$ 6,718	\$ 2,814	\$ 223,293	\$ 65,195
Liabilities:					
Accounts payable	\$ 1,711	\$ 6,718	\$ 2,814	\$ -	\$ 65,195
Intergovernmental payable	-	-	-	223,293	-
Total liabilities	\$ 1,711	\$ 6,718	\$ 2,814	\$ 223,293	\$ 65,195

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2011
 (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>
ASSETS					
Cash and cash equivalents	\$ -	\$ 4,425,439	\$ 114,158	\$ 2,207	\$ 3,678,948
Investments	-	598,965	15,452	299	497,931
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 5,024,404</u>	<u>\$ 129,610</u>	<u>\$ 2,506</u>	<u>\$ 4,176,879</u>
Liabilities:					
Accounts payable	\$ -	\$ 5,024,404	\$ 129,610	\$ 2,506	\$ 4,176,879
Intergovernmental payable	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 5,024,404</u>	<u>\$ 129,610</u>	<u>\$ 2,506</u>	<u>\$ 4,176,879</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2011
 (Page 5 of 6)

	INVESTMENT EARNINGS	RESTITUTION	FAIRGROUNDS SECURITY DEPOSITS	MACO MEDICAL FLEX PLAN	SPECIAL DISTRICTS
ASSETS					
Cash and cash equivalents	\$ -	\$ 71,387	\$ 9,306	\$ 387	\$ 42,539
Investments	-	9,662	1,259	51	5,756
Receivables:					
Taxes/assessments	-	-	-	-	129,916
Land held for resale	-	-	-	-	-
Total assets	\$ -	\$ 81,049	\$ 10,565	\$ 438	\$ 178,211
Liabilities:					
Accounts payable	\$ -	\$ 81,049	\$ 10,565	\$ 438	\$ -
Intergovernmental payable	-	-	-	-	178,211
Total liabilities	\$ -	\$ 81,049	\$ 10,565	\$ 438	\$ 178,211

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES - AGENCY FUNDS
 FIDUCIARY FUNDS
 June 30, 2011
 (Page 6 of 6)**

	<u>SCHOOLS</u>	<u>CITIES</u>	<u>STATE</u>	<u>TOTAL AGENCY FUNDS</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 245,598	\$ 783,052	\$ 9,819,329
Investments	-	33,241	105,982	1,329,009
Receivables:				
Taxes/assessments	3,958,780	1,921,341	1,367,949	7,601,279
Land held for resale	-	-	-	6,718
Total assets	<u>\$ 3,958,780</u>	<u>\$ 2,200,180</u>	<u>\$ 2,256,983</u>	<u>\$ 18,756,335</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 9,627,114
Intergovernmental payable	3,958,780	2,200,180	2,256,983	9,129,221
Total liabilities	<u>\$ 3,958,780</u>	<u>\$ 2,200,180</u>	<u>\$ 2,256,983</u>	<u>\$ 18,756,335</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2011
 (Page 1 of 8)

	BALANCE July 1, 2010	ADDITIONS	DELETIONS	BALANCE June 30, 2011
TRI-COUNTY WORKING GROUP				
ASSETS				
Cash and investments	\$ 1,233	\$ 44	\$ 156	\$ 1,121
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 1,233</u>	<u>\$ 44</u>	<u>\$ 156</u>	<u>\$ 1,121</u>
LIABILITIES				
Accounts payable	\$ 1,233	\$ 44	\$ 156	\$ 1,121
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 1,233</u>	<u>\$ 44</u>	<u>\$ 156</u>	<u>\$ 1,121</u>
SPECIAL MOBILE UNITS - HOLDING				
ASSETS				
Cash and investments	\$ -	\$ 185,000	\$ 185,000	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ 185,000	\$ 185,000	\$ -
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ -</u>
FAIRGROUNDS USERS FOUNDATION				
ASSETS				
Cash and investments	\$ 50,515	\$ 28,308	\$ 10,424	\$ 68,399
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 50,515</u>	<u>\$ 28,308</u>	<u>\$ 10,424</u>	<u>\$ 68,399</u>
LIABILITIES				
Accounts payable	\$ 50,515	\$ 28,308	\$ 10,424	\$ 68,399
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 50,515</u>	<u>\$ 28,308</u>	<u>\$ 10,424</u>	<u>\$ 68,399</u>
PAYROLL FUND				
ASSETS				
Cash and investments	\$ 281,378	\$ 9,252,806	\$ 9,222,410	\$ 311,774
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 281,378</u>	<u>\$ 9,252,806</u>	<u>\$ 9,222,410</u>	<u>\$ 311,774</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	281,378	9,252,806	9,222,410	311,774
Total Liabilities	<u>\$ 281,378</u>	<u>\$ 9,252,806</u>	<u>\$ 9,222,410</u>	<u>\$ 311,774</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2011
 (Page 2 of 8)

	BALANCE July 1, 2010	ADDITIONS	DELETIONS	BALANCE June 30, 2011
REFUND REVOLVING				
ASSETS				
Cash and investments	\$ -	\$ 133,514	\$ 133,514	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 133,514</u>	<u>\$ 133,514</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ 133,514	\$ 133,514	\$ -
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 133,514</u>	<u>\$ 133,514</u>	<u>\$ -</u>
AT & T ADVANCE HOLDING				
ASSETS				
Cash and investments	\$ 983	\$ -	\$ -	\$ 983
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>
LIABILITIES				
Accounts payable	\$ 983	\$ -	\$ -	\$ 983
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>
SHERIFF'S COMMISSARY				
ASSETS				
Cash and investments	\$ 7,430	\$ 225,686	\$ 221,347	\$ 11,769
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 7,430</u>	<u>\$ 225,686</u>	<u>\$ 221,347</u>	<u>\$ 11,769</u>
LIABILITIES				
Accounts payable	\$ 7,430	\$ 225,686	\$ 221,347	\$ 11,769
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 7,430</u>	<u>\$ 225,686</u>	<u>\$ 221,347</u>	<u>\$ 11,769</u>
SHERIFF'S VOLUNTEER FIRE DEPARTMENT				
ASSETS				
Cash and investments	\$ 2,398	\$ -	\$ -	\$ 2,398
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 2,398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,398</u>
LIABILITIES				
Accounts payable	\$ 2,398	\$ -	\$ -	\$ 2,398
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 2,398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,398</u>

**LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2011
(Page 3 of 8)**

	<u>BALANCE</u> <u>July 1, 2010</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>June 30, 2011</u>
COUNTY CRIME PREVENTION PROGRAM				
ASSETS				
Cash and investments	\$ 722	\$ -	\$ -	\$ 722
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 722</u>
LIABILITIES				
Accounts payable	\$ 722	\$ -	\$ -	\$ 722
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 722</u>
SHERIFF'S CIVIL TRUST				
ASSETS				
Cash and investments	\$ 45,390	\$ 247,325	\$ 252,882	\$ 39,833
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 45,390</u>	<u>\$ 247,325</u>	<u>\$ 252,882</u>	<u>\$ 39,833</u>
LIABILITIES				
Accounts payable	\$ 45,390	\$ 247,325	\$ 252,882	\$ 39,833
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 45,390</u>	<u>\$ 247,325</u>	<u>\$ 252,882</u>	<u>\$ 39,833</u>
SOLID WASTE TASK FORCE				
ASSETS				
Cash and investments	\$ 1,711	\$ -	\$ -	\$ 1,711
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 1,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,711</u>
LIABILITIES				
Accounts payable	\$ 1,711	\$ -	\$ -	\$ 1,711
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 1,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,711</u>
TAX DEED LAND				
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	7,042	-	324	6,718
Total Assets	<u>\$ 7,042</u>	<u>\$ -</u>	<u>\$ 324</u>	<u>\$ 6,718</u>
LIABILITIES				
Accounts payable	\$ 7,042	\$ -	\$ 324	\$ 6,718
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 7,042</u>	<u>\$ -</u>	<u>\$ 324</u>	<u>\$ 6,718</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2011
 (Page 4 of 8)

	BALANCE July 1, 2010	ADDITIONS	DELETIONS	BALANCE June 30, 2011
COONEY PATIENT TRUST				
ASSETS				
Cash and investments	\$ 1,671	\$ 12,167	\$ 11,024	\$ 2,814
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 1,671</u>	<u>\$ 12,167</u>	<u>\$ 11,024</u>	<u>\$ 2,814</u>
LIABILITIES				
Accounts payable	\$ 1,671	\$ 12,167	\$ 11,024	\$ 2,814
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 1,671</u>	<u>\$ 12,167</u>	<u>\$ 11,024</u>	<u>\$ 2,814</u>
ENTITLEMENT LEVY				
ASSETS				
Cash and investments	\$ -	\$ 3,616,327	\$ 3,616,327	\$ -
Receivables	261,872	2,142,337	2,180,916	223,293
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 261,872</u>	<u>\$ 5,758,664</u>	<u>\$ 5,797,243</u>	<u>\$ 223,293</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	261,872	5,758,664	5,797,243	223,293
Total Liabilities	<u>\$ 261,872</u>	<u>\$ 5,758,664</u>	<u>\$ 5,797,243</u>	<u>\$ 223,293</u>
TAX REVIEW				
ASSETS				
Cash and investments	\$ 76,497	\$ 17,895	\$ 29,197	\$ 65,195
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 76,497</u>	<u>\$ 17,895</u>	<u>\$ 29,197</u>	<u>\$ 65,195</u>
LIABILITIES				
Accounts payable	\$ 76,497	\$ 17,895	\$ 29,197	\$ 65,195
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 76,497</u>	<u>\$ 17,895</u>	<u>\$ 29,197</u>	<u>\$ 65,195</u>
MOBILE HOME/PARTIAL PAY HOLDING				
ASSETS				
Cash and investments	\$ -	\$ 22,015	\$ 22,015	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 22,015</u>	<u>\$ 22,015</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ 22,015	\$ 22,015	\$ -
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 22,015</u>	<u>\$ 22,015</u>	<u>\$ -</u>

**LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2011
(Page 5 of 8)**

	<u>BALANCE</u> July 1, 2010	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> June 30, 2011
PROTESTED TAX				
ASSETS				
Cash and investments	\$ 5,356,600	\$ 4,190,553	\$ 4,522,749	\$ 5,024,404
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 5,356,600</u>	<u>\$ 4,190,553</u>	<u>\$ 4,522,749</u>	<u>\$ 5,024,404</u>
LIABILITIES				
Accounts payable	\$ 5,356,600	\$ 4,190,553	\$ 4,522,749	\$ 5,024,404
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 5,356,600</u>	<u>\$ 4,190,553</u>	<u>\$ 4,522,749</u>	<u>\$ 5,024,404</u>
ESTATE ADMINISTRATION				
ASSETS				
Cash and investments	\$ 118,663	\$ 36,767	\$ 25,820	\$ 129,610
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 118,663</u>	<u>\$ 36,767</u>	<u>\$ 25,820</u>	<u>\$ 129,610</u>
LIABILITIES				
Accounts payable	\$ 118,663	\$ 36,767	\$ 25,820	\$ 129,610
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 118,663</u>	<u>\$ 36,767</u>	<u>\$ 25,820</u>	<u>\$ 129,610</u>
REDEMPTIONS				
ASSETS				
Cash and investments	\$ 25,673	\$ 174,122	\$ 197,289	\$ 2,506
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 25,673</u>	<u>\$ 174,122</u>	<u>\$ 197,289</u>	<u>\$ 2,506</u>
LIABILITIES				
Accounts payable	\$ 25,673	\$ 174,122	\$ 197,289	\$ 2,506
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 25,673</u>	<u>\$ 174,122</u>	<u>\$ 197,289</u>	<u>\$ 2,506</u>
CLERK OF DISTRICT COURT				
ASSETS				
Cash and investments	\$ 118,430	\$ 4,853,401	\$ 794,952	\$ 4,176,879
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 118,430</u>	<u>\$ 4,853,401</u>	<u>\$ 794,952</u>	<u>\$ 4,176,879</u>
LIABILITIES				
Accounts payable	\$ 118,430	\$ 4,853,401	\$ 794,952	\$ 4,176,879
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 118,430</u>	<u>\$ 4,853,401</u>	<u>\$ 794,952</u>	<u>\$ 4,176,879</u>

LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2011
 (Page 6 of 8)

	BALANCE July 1, 2010	ADDITIONS	DELETIONS	BALANCE June 30, 2011
INVESTMENT EARNINGS				
ASSETS				
Cash and investments	\$ -	\$ 304,473	\$ 304,473	\$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 304,473</u>	<u>\$ 304,473</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	-	304,473	304,473	-
Total Liabilities	<u>\$ -</u>	<u>\$ 304,473</u>	<u>\$ 304,473</u>	<u>\$ -</u>
RESTITUTION				
ASSETS				
Cash and investments	\$ 72,550	\$ 208,106	\$ 199,607	\$ 81,049
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 72,550</u>	<u>\$ 208,106</u>	<u>\$ 199,607</u>	<u>\$ 81,049</u>
LIABILITIES				
Accounts payable	\$ 72,550	\$ 208,106	\$ 199,607	\$ 81,049
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 72,550</u>	<u>\$ 208,106</u>	<u>\$ 199,607</u>	<u>\$ 81,049</u>
FAIRGROUNDS SECURITY DEPOSITS				
ASSETS				
Cash and investments	\$ 12,363	\$ 105,444	\$ 107,242	\$ 10,565
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 12,363</u>	<u>\$ 105,444</u>	<u>\$ 107,242</u>	<u>\$ 10,565</u>
LIABILITIES				
Accounts payable	\$ 12,363	\$ 105,444	\$ 107,242	\$ 10,565
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 12,363</u>	<u>\$ 105,444</u>	<u>\$ 107,242</u>	<u>\$ 10,565</u>
MACO MEDICAL FLEX PLAN				
ASSETS				
Cash and investments	\$ 438	\$ -	\$ -	\$ 438
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438</u>
LIABILITIES				
Accounts payable	\$ 438	\$ -	\$ -	\$ 438
Due to other governmental units	-	-	-	-
Total Liabilities	<u>\$ 438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438</u>

**LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2011
(Page 7 of 8)**

	<u>BALANCE</u> <u>July 1, 2010</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>June 30, 2011</u>
SPECIAL DISTRICTS				
ASSETS				
Cash and investments	\$ 44,459	\$ 140,021	\$ 136,185	\$ 48,295
Receivables	155,504	2,066,413	2,092,001	129,916
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 199,963</u>	<u>\$ 2,206,434</u>	<u>\$ 2,228,186</u>	<u>\$ 178,211</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	199,963	2,206,434	2,228,186	178,211
Total Liabilities	<u>\$ 199,963</u>	<u>\$ 2,206,434</u>	<u>\$ 2,228,186</u>	<u>\$ 178,211</u>
SCHOOL FUNDS				
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables	4,732,375	37,051,541	37,825,136	3,958,780
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 4,732,375</u>	<u>\$ 37,051,541</u>	<u>\$ 37,825,136</u>	<u>\$ 3,958,780</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	4,732,375	37,051,541	37,825,136	3,958,780
Total Liabilities	<u>\$ 4,732,375</u>	<u>\$ 37,051,541</u>	<u>\$ 37,825,136</u>	<u>\$ 3,958,780</u>
CITY FUNDS				
ASSETS				
Cash and investments	\$ 262,822	\$ 18,627,465	\$ 18,611,448	\$ 278,839
Receivables	2,118,377	18,191,890	18,388,926	1,921,341
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 2,381,199</u>	<u>\$ 36,819,355</u>	<u>\$ 37,000,374</u>	<u>\$ 2,200,180</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	2,381,199	36,819,355	37,000,374	2,200,180
Total Liabilities	<u>\$ 2,381,199</u>	<u>\$ 36,819,355</u>	<u>\$ 37,000,374</u>	<u>\$ 2,200,180</u>
STATE FUNDS				
ASSETS				
Cash and investments	\$ 912,198	\$ 20,994,242	\$ 21,017,406	\$ 889,034
Receivables	1,647,873	13,138,285	13,418,209	1,367,949
Land acquired by tax deed	-	-	-	-
Total Assets	<u>\$ 2,560,071</u>	<u>\$ 34,132,527</u>	<u>\$ 34,435,615</u>	<u>\$ 2,256,983</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	2,560,071	34,132,527	34,435,615	2,256,983
Total Liabilities	<u>\$ 2,560,071</u>	<u>\$ 34,132,527</u>	<u>\$ 34,435,615</u>	<u>\$ 2,256,983</u>

**LEWIS AND CLARK COUNTY, MONTANA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 Year Ended June 30, 2011
 (Page 8 of 8)**

	BALANCE July 1, 2010	ADDITIONS	DELETIONS	BALANCE June 30, 2011
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 7,394,124	\$ 63,375,681	\$ 59,621,467	\$ 11,148,338
Receivables	8,916,001	72,590,466	73,905,188	7,601,279
Land acquired by tax deed	7,042	-	324	6,718
Total Assets	\$ 16,317,167	\$ 135,966,147	\$ 133,526,979	\$ 18,756,335
LIABILITIES				
Accounts payable	\$ 5,900,309	\$ 10,440,347	\$ 6,713,542	\$ 9,627,114
Due to other governmental units	10,416,858	125,525,800	126,813,437	9,129,221
Total Liabilities	\$ 16,317,167	\$ 135,966,147	\$ 133,526,979	\$ 18,756,335

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, 2011 and 2010**

	2011	2010
Governmental Funds Capital Assets:		
Land	\$ 4,075,341	\$ 4,075,341
Buildings	15,114,317	14,999,340
Improvements other than buildings	1,612,350	1,612,350
Infrastructure	10,040,167	9,772,538
Machinery and equipment	11,717,022	11,180,513
Total Governmental Funds Capital Assets	\$ 42,559,197	\$ 41,640,082
 Investment in Governmental Funds Capital Assets by Source:		
General fund	\$ 11,645,450	\$ 11,659,349
Special revenue funds	14,577,113	15,957,150
Capital projects funds	16,336,634	14,023,583
Total Governmental Funds Capital Assets	\$ 42,559,197	\$ 41,640,082

(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, 2011

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	INFRASTRUCTURE	MACHINERY AND EQUIPMENT	TOTAL
GENERAL GOVERNMENT						
Legislative services	\$ -	\$ 956,979	\$ -	\$ -	\$ 79,735	\$ 1,036,714
Judicial services	-	172,263	-	-	23,912	196,175
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	-	-	-	-	-	-
Total General Government	4,052,476	8,423,599	548,124	-	1,141,419	14,165,618
PUBLIC SAFETY						
Law enforcement services	-	453,492	-	6,006,233	4,334,629	10,794,354
Detention and correction services	-	3,589,561	-	-	-	3,589,561
Fire protection and control	-	-	-	-	167,569	167,569
Civil defense	22,865	-	-	-	58,998	81,863
Total Public Safety	22,865	4,043,053	-	6,006,233	4,561,196	14,633,347
PUBLIC WORKS						
Public work administration	-	32,757	-	-	31,721	64,478
Road and street services	-	-	291,154	4,033,934	5,287,036	9,612,124
Cemetery services	-	88,304	748,456	-	135,848	972,608
Facilities administration	-	241,932	-	-	31,863	273,795
Weed spraying services	-	160,960	-	-	255,790	416,750
Total Public Works	-	523,953	1,039,610	4,033,934	5,742,258	11,339,755
PUBLIC HEALTH						
Public health services	-	-	-	-	231,417	231,417
Total Public Health	-	-	-	-	231,417	231,417
CULTURE AND RECREATION						
Park and recreations services	-	-	24,616	-	32,882	57,498
Library services	-	2,123,712	-	-	-	2,123,712
Total Culture and Recreation	-	2,123,712	24,616	-	32,882	2,181,210
SOCIAL AND ECONOMICS						
County extension	-	-	-	-	7,850	7,850
Total Social and Economics	-	-	-	-	7,850	7,850
Total Governmental Funds Capital Assets	\$ 4,075,341	\$ 15,114,317	\$ 1,612,350	\$ 10,040,167	\$ 11,717,022	\$ 42,559,197

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, 2011

FUNCTION AND ACTIVITY	GOVERNMENTAL FUNDS CAPITAL ASSETS (2) JULY 1, 2010	ADDITIONS	DEDUCTIONS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2011
GENERAL GOVERNMENT				
Legislative services	\$ 1,036,714	\$ -	\$ -	\$ 1,036,714
Judicial services	210,158	-	13,983	196,175
Administrative services	8,817,045	-	-	8,817,045
Financial services	391,545	-	-	391,545
Election services	134,686	-	-	134,686
Planning services	65,145	-	-	65,145
Records administration	294,930	-	-	294,930
Total General Government	10,950,223	-	13,983	10,936,240
PUBLIC SAFETY				
Law enforcement services	10,230,715	563,639	-	10,794,354
Detention and correction services	3,589,561	-	-	3,589,561
Fire services	167,569	-	-	167,569
Civil defense	81,863	-	-	81,863
Total Public Safety	14,069,708	563,639	-	14,633,347
PUBLIC WORKS				
Public work administration	70,679	-	6,201	64,478
Road and street services	12,576,343	1,738,336	1,473,177	12,841,502
Cemetery services	1,021,576	-	9,100	1,012,476
Facilities administration	233,927	-	-	233,927
Weed spraying services	305,069	132,252	20,571	416,750
Total Public Works	14,207,594	1,870,588	1,509,049	14,569,133
PUBLIC HEALTH				
Public health services	231,417	-	-	231,417
Total Public Health	231,417	-	-	231,417
CULTURE AND RECREATION				
Park and recreations services	49,578	18,295	10,375	57,498
Library services	2,123,712	-	-	2,123,712
Total Culture and Recreation	2,173,290	18,295	10,375	2,181,210
SOCIAL AND ECONOMICS				
County extension	7,850	-	-	7,850
Total Social and Economics	7,850	-	-	7,850
Total Governmental Funds Capital Assets	\$ 41,640,082	\$ 2,452,522	\$ 1,533,407	\$ 42,559,197

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

STATISTICAL SECTION



STATISTICAL SECTION

This part of the Lewis and Clark County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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

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

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities										
Investment in capital assets, net of related debt	\$ 11,218	\$ 10,686	\$ 11,657	\$ 19,059	\$ 16,052	\$ 22,343	\$ 24,104	\$ 26,686	\$ 27,500	\$ 28,039
Restricted	6,815	4,541	5,439	4,371	7,257	6,170	7,543	8,419	4,676	4,346
Unrestricted	2,790	6,421	6,453	8,220	9,802	10,598	11,521	11,232	16,856	19,048
Total governmental activities net assets	\$ 20,823	\$ 21,648	\$ 23,549	\$ 31,650	\$ 33,111	\$ 39,111	\$ 43,168	\$ 46,337	\$ 49,032	\$ 51,433
Business-type activities										
Investment in capital assets, net of related debt	\$ 2,084	\$ 2,303	\$ 2,255	\$ 2,837	\$ 3,681	\$ 4,319	\$ 6,774	\$ 10,407	\$ 11,187	\$ 11,684
Restricted	792	789	799	518	500	498	2,704	1,164	908	858
Unrestricted	501	601	1,420	2,264	2,589	3,007	(839)	(2,045)	(1,529)	(1,570)
Total business-type activities net assets	\$ 3,377	\$ 3,693	\$ 4,474	\$ 5,619	\$ 6,770	\$ 7,824	\$ 8,639	\$ 9,526	\$ 10,566	\$ 10,972
Primary government										
Investment in capital assets, net of related debt	\$ 13,302	\$ 12,989	\$ 13,912	\$ 21,896	\$ 19,733	\$ 26,662	\$ 30,878	\$ 37,093	\$ 38,687	\$ 39,723
Restricted	7,607	5,330	6,238	4,889	7,757	6,668	10,247	9,583	5,584	5,204
Unrestricted	3,291	7,022	7,873	10,484	12,391	13,605	10,682	9,187	15,327	17,478
Total primary government net assets	\$ 24,200	\$ 25,341	\$ 28,023	\$ 37,269	\$ 39,881	\$ 46,935	\$ 51,807	\$ 55,863	\$ 59,598	\$ 62,405

County of Lewis and Clark, Montana Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2011

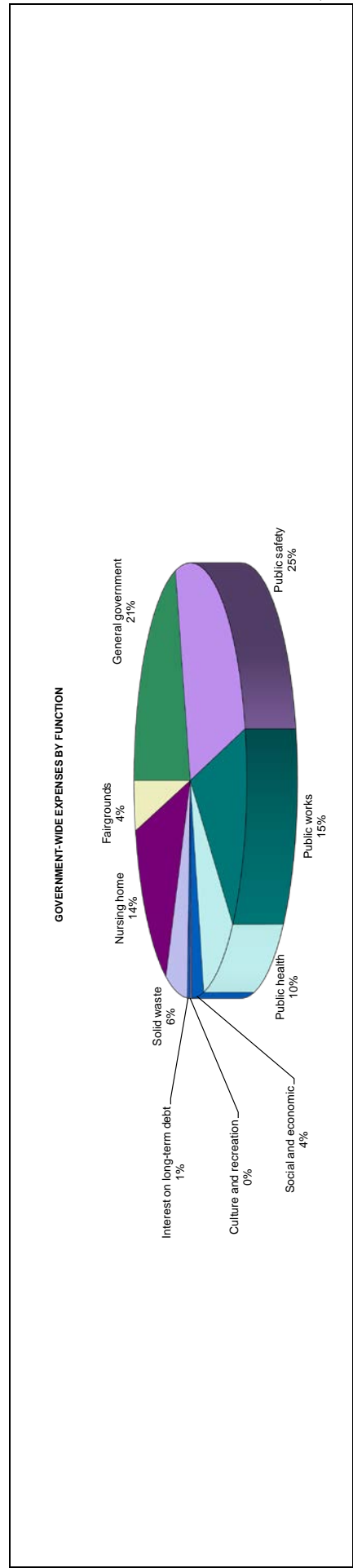
LEWIS AND CLARK COUNTY, MONTANA
CHANGE IN NET ASSETS
 Last Ten Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental activities:										
General government	\$ 5,898	\$ 5,585	\$ 6,376	\$ 6,521	\$ 9,605	\$ 10,709	\$ 7,521	\$ 9,444	\$ 8,785	\$ 8,639
Public safety	6,251	6,984	7,024	6,999	7,020	4,900	8,860	9,343	10,255	10,590
Public works	3,116	3,614	3,556	3,345	3,603	4,484	4,777	4,187	6,584	6,350
Public health	2,849	3,132	2,737	2,841	2,972	3,352	3,580	3,917	4,056	4,051
Social and economic	564	860	1,141	1,020	1,427	1,726	1,746	1,243	1,167	1,466
Culture and recreation	209	107	139	169	96	91	99	125	149	174
Interest on long-term debt	175	197	151	141	370	311	338	324	249	305
Total governmental activities expenses	19,062	20,479	21,124	21,036	25,993	25,573	26,921	28,583	31,245	31,575
Business-type activities:										
Solid waste	1,828	1,919	1,840	1,889	1,948	2,021	2,213	2,267	2,469	2,618
Nursing home	4,326	4,510	4,753	4,981	5,098	5,353	5,493	5,915	6,169	5,896
Fairgrounds	-	109	427	545	643	708	671	1,182	1,528	1,546
Total business-type activities expenses	6,154	6,538	7,020	7,415	7,689	8,082	8,377	9,364	10,166	10,060
Total primary government expenses	\$ 25,216	\$ 27,017	\$ 28,144	\$ 28,451	\$ 33,682	\$ 33,655	\$ 35,298	\$ 37,947	\$ 41,411	\$ 41,635
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,276	\$ 1,230	\$ 1,293	\$ 1,233	\$ 1,458	\$ 1,649	\$ 1,580	\$ 1,632	\$ 1,675	\$ 1,544
Public safety	729	543	675	766	800	828	677	771	768	792
Public works	117	127	71	124	108	63	102	85	107	103
Public health	478	441	642	636	791	646	835	826	797	1,011
Social and economic	-	12	-	-	-	5	3	2	1	2
Operating grants and contributions	2,968	3,097	2,073	2,780	2,726	2,692	2,832	3,124	3,100	3,197
Capital grants and contributions	713	864	1,241	6,192	1,126	1,733	2,629	5,549	2,334	1,417
Total governmental activities program revenues	6,281	6,314	5,995	11,731	7,009	7,616	8,658	11,989	8,782	8,066
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	2,661
Nursing home	3,900	4,222	4,657	4,613	4,989	5,048	5,093	5,583	5,474	5,346
Fairgrounds	-	66	387	395	387	432	417	584	696	813
Capital grants and contributions	-	84	-	-	-	-	-	-	-	-
Total business-type activities program revenues	6,052	6,354	7,393	7,073	7,420	7,593	7,727	8,210	9,099	8,820
Total primary government program revenues	\$ 12,333	\$ 12,668	\$ 13,388	\$ 18,804	\$ 14,429	\$ 15,209	\$ 16,385	\$ 20,199	\$ 17,881	\$ 16,886
Net (expense) revenue	\$ (12,781)	\$ (14,165)	\$ (15,129)	\$ (9,305)	\$ (18,984)	\$ (17,957)	\$ (18,263)	\$ (16,594)	\$ (22,463)	\$ (23,509)
Governmental activities:	(102)	(184)	373	(342)	(269)	(489)	(650)	(1,154)	(1,067)	(1,240)
Business-type activities										
Total primary government expenses	\$ (12,883)	\$ (14,349)	\$ (14,756)	\$ (9,647)	\$ (19,253)	\$ (18,446)	\$ (18,913)	\$ (17,748)	\$ (23,530)	\$ (24,749)

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes	\$ 12,246	\$ 10,705	\$ 11,052	\$ 11,878	\$ 14,388	\$ 14,153	\$ 15,934	\$ 16,226	\$ 18,300	\$ 18,916
Property taxes	-	1,577	1,682	1,727	1,835	1,946	2,041	1,974	2,052	2,063
Local option tax	-	74	82	191	27	22	18	29	35	47
Other taxes	2,690	2,449	3,510	3,214	3,409	2,884	2,896	4,179	4,266	3,949
Unrestricted grants and contributions	398	336	219	331	573	891	921	468	277	232
Investment earnings	489	284	998	521	458	388	644	550	680	914
Miscellaneous	(645)	(436)	(514)	(457)	(246)	(259)	(133)	(2,964)	(452)	(211)
Contributions of capital assets										
Transfers	15,178	14,989	17,029	17,405	20,444	20,025	22,321	19,763	25,158	25,910
Total governmental activities	\$ 15,178	\$ 14,989	\$ 17,029	\$ 17,405	\$ 20,444	\$ 20,025	\$ 22,321	\$ 19,763	\$ 25,158	\$ 25,910
Business-type activities:										
Taxes	-	-	-	960	1,063	1,133	1,139	1,245	1,351	1,402
Unrestricted grants and contributions	-	-	-	-	-	-	70	43	287	-
Investment earnings	69	63	39	66	126	184	180	55	17	10
Miscellaneous	-	1	(146)	5	(14)	(33)	(57)	-	-	-
Transfers	410	436	514	457	246	259	133	699	452	211
Total business-type activities	479	500	407	1,488	1,421	1,543	1,465	2,042	2,107	1,623
Total primary government	\$ 15,657	\$ 15,489	\$ 17,436	\$ 18,893	\$ 21,865	\$ 21,568	\$ 23,786	\$ 21,805	\$ 27,265	\$ 27,533
Change in Net Assets										
Governmental activities	\$ 2,397	\$ 824	\$ 1,900	\$ 8,100	\$ 1,460	\$ 2,068	\$ 4,058	\$ 3,169	\$ 2,695	\$ 2,401
Business-type activities	377	316	780	1,146	1,152	1,054	815	888	1,040	383
Total primary government	\$ 2,774	\$ 1,140	\$ 2,680	\$ 9,246	\$ 2,612	\$ 3,122	\$ 4,873	\$ 4,057	\$ 3,735	\$ 2,784

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									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General fund										
Nonspendable	\$ 129	\$ 68	\$ 43	\$ 39	\$ 37	\$ 48	\$ 61	\$ 45	\$ 61	\$ 121
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted:										
Committed	-	-	-	-	-	-	8	10	59	81
Assigned	-	1,290	59	637	653	768	819	399	559	354
Unassigned	1,633	167	1,063	954	1,399	1,291	1,189	1,446	1,485	2,224
Total general fund	<u>\$ 1,762</u>	<u>\$ 1,525</u>	<u>\$ 1,165</u>	<u>\$ 1,630</u>	<u>\$ 2,089</u>	<u>\$ 2,107</u>	<u>\$ 2,077</u>	<u>\$ 1,900</u>	<u>\$ 2,164</u>	<u>\$ 2,780</u>
All other governmental funds										
Nonspendable	\$ 985	\$ 540	\$ 505	\$ 474	\$ 495	\$ 568	\$ 1,717	\$ 3,282	\$ 3,014	\$ 2,634
Restricted	-	1,028	1,785	306	1,894	1,670	1,522	1,579	1,530	4,389
Unrestricted:										
Committed	-	5,101	5,534	6,670	7,857	8,508	9,457	9,218	10,435	11,871
Assigned	4,616	16	25	26	34	88	48	214	119	125
Unassigned	593	(153)	(228)	(67)	(142)	(57)	-	(53)	(54)	-
Total all other governmental funds	<u>\$ 6,194</u>	<u>\$ 6,532</u>	<u>\$ 7,621</u>	<u>\$ 7,409</u>	<u>\$ 10,138</u>	<u>\$ 10,777</u>	<u>\$ 12,744</u>	<u>\$ 14,240</u>	<u>\$ 15,044</u>	<u>\$ 19,019</u>

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									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Taxes/assessments	\$ 12,067	\$ 12,216	\$ 12,461	\$ 13,769	\$ 14,860	\$ 15,821	\$ 17,930	\$ 19,145	\$ 19,136	\$ 21,436
Licenses and permits	6	8	22	139	148	168	183	214	274	190
Intergovernmental	6,370	6,411	6,807	12,186	7,262	7,308	8,357	12,852	9,700	8,563
Charges for services	2,068	1,927	2,161	2,162	2,517	2,460	2,475	2,543	2,504	2,667
Fines and forfeitures	525	418	497	459	492	563	539	560	570	594
Miscellaneous	455	368	1,073	455	426	365	604	505	637	974
Interest earnings	388	289	193	286	494	778	818	423	255	219
Total revenues	21,879	21,637	23,214	29,456	26,199	27,463	30,906	36,242	33,076	34,643
Expenditures										
General government	5,252	5,511	5,666	6,024	6,515	6,683	7,235	7,770	7,708	8,807
Public safety	5,976	6,615	6,631	7,079	7,530	7,342	7,982	8,430	9,156	9,601
Public works	2,745	3,618	3,193	3,279	3,618	3,787	4,063	4,222	4,614	5,028
Public health	3,081	3,075	2,704	2,801	2,946	3,337	3,556	3,876	4,006	4,034
Social and economic	565	860	1,139	1,018	1,425	1,723	1,743	1,241	1,166	1,464
Culture and recreation	144	44	85	115	41	36	44	40	94	118
Debt service										
Principal	238	373	322	367	1,053	735	661	1,183	1,215	873
Interest	140	365	292	110	128	228	227	221	144	190
Capital outlay	1,971	780	3,029	7,892	1,740	2,786	4,401	8,186	4,395	2,709
Total expenditures	20,112	21,241	23,061	28,685	24,996	26,657	29,912	35,169	32,498	32,824
Excess of revenues over (under) expenditures	1,767	396	153	771	1,203	806	994	1,073	578	1,819
Other financing sources (uses)										
Transfers in	1,555	1,929	3,653	1,967	2,789	3,099	3,219	4,576	3,586	4,401
Transfers out	(2,493)	(2,813)	(3,756)	(2,545)	(3,159)	(3,503)	(3,480)	(5,421)	(4,105)	(4,631)
Loans	621	465	517	-	2,286	243	1,154	1,050	969	3,002
Proceeds from sale of capital asset:	37	-	25	65	69	13	50	41	40	-
Gain (Loss) on sale of investments	(16)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(296)	(419)	439	(513)	1,985	(148)	943	246	490	2,772
Net change in fund balances	\$ 1,471	\$ (23)	\$ 592	\$ 258	\$ 3,188	\$ 658	\$ 1,937	\$ 1,319	\$ 1,068	\$ 4,591
Debt service as a percentage of noncapital expenditures	N/A	N/A	N/A	2.3%	4.7%	4.0%	3.5%	4.0%	4.2%	3.2%

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
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
2011	83,823	2,547	1,015	n/a	25,729	-	113,114	171.34

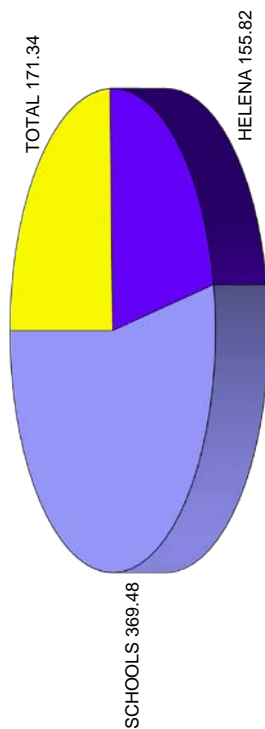
Note: Property in the County is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$1,000 of assessed value.

Source: County Property Tax Department

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

FISCAL YEAR	LEWIS AND CLARK COUNTY						TOTAL DIRECT	OVERLAPPING RATES		TOTAL DIRECT & OVERLAPPING DEBT
	ALL PURPOSE	DEBT SERVICE	LIBRARY	PUBLIC SAFETY	OTHER LEVIES	CITY OF HELENA		SCHOOLS		
2002	28.57	3.00	20.08	46.08	33.90	131.63	98.75	347.86	578.24	
2003	29.31	3.00	20.22	47.11	34.50	134.14	109.67	356.43	600.24	
2004	30.76	2.07	21.50	49.26	35.26	138.85	114.71	357.18	610.74	
2005	31.91	1.80	22.24	50.93	47.28	154.16	125.46	357.15	636.77	
2006	33.19	1.75	23.07	52.81	48.15	158.97	131.77	367.37	658.11	
2007	34.21	1.55	23.72	54.28	49.04	162.80	134.45	354.68	651.93	
2008	34.01	1.15	23.52	53.82	49.24	161.74	135.01	361.91	658.66	
2009	34.68	1.10	20.25	54.87	49.80	160.70	149.29	374.16	684.15	
2010	35.09	1.13	20.33	55.51	48.92	160.98	150.69	365.90	677.57	
2011	37.33	1.35	21.18	58.06	53.42	171.34	155.82	369.48	696.64	

PROPERTY TAX LEVY BY MILLS
Fiscal Year 2011



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	2010			2001		
	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE
North Western Energy LLC	\$ 12,423,659	1	10.98%	\$ -	-	-
Celoco Partnership DBA Verizon Wireless	4,723,281	2	4.17%	2,203,593	3	2.66%
PPL Montana LLC	2,573,017	3	2.27%	2,203,593	3	2.66%
Qwest	2,123,697	4	1.88%	-	-	-
Railways	1,328,242	5	1.17%	1,103,058	5	1.33%
Bresnan Communications	897,825	6	0.79%	-	-	-
Helena Federal Office Complex LLC	445,422	7	0.39%	-	-	-
Helena Sand & Gravel Inc	348,469	8	0.31%	-	-	-
Costco Wholesale	331,787	9	0.29%	-	-	-
Wal-Mart Stores Inc.	328,827	10	0.29%	279,980	9	0.34%
Waterford on Saddle Drive LLC	-	-	-	-	-	-
American Chemet Corporation	-	-	-	-	-	-
American Smelting & Refining	-	-	-	1,610,276	4	1.94%
AT&T Communications	-	-	-	566,941	6	0.68%
Tri Touch America	-	-	-	423,246	7	0.50%
Federal Reserve Bank	-	-	-	361,021	8	0.43%
Montana Power Company	-	-	-	9,009,179	1	10.88%
U S West Communications	-	-	-	2,881,697	2	3.47%
Montana Physicians Service	-	-	-	-	-	-
Shopko Stores, Inc.	-	-	-	-	-	-
Total	<u>\$ 25,524,226</u>		<u>22.54%</u>	<u>\$ 20,642,584</u>		<u>24.89%</u>

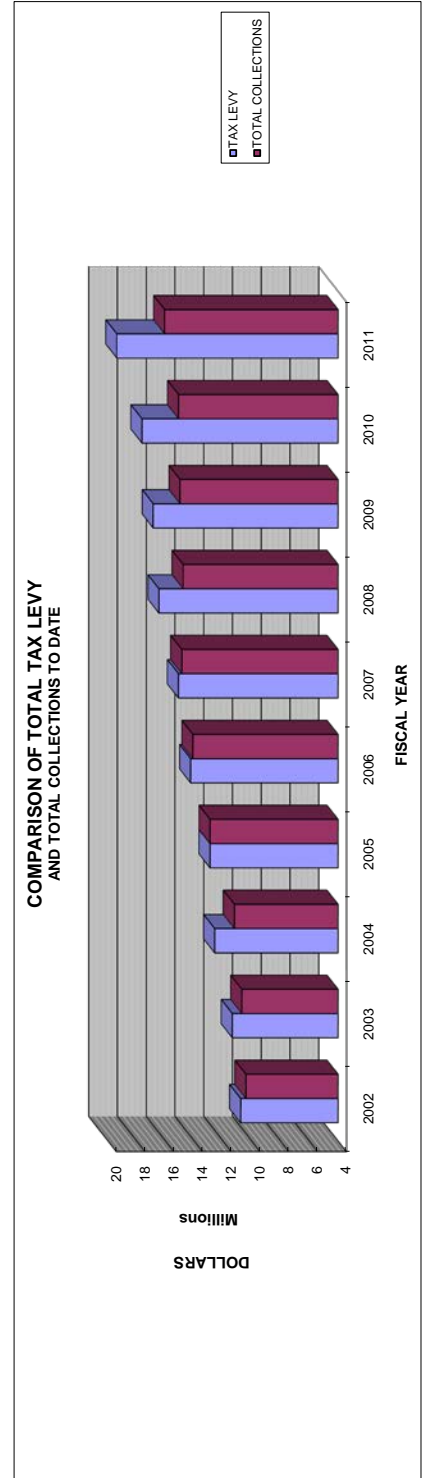
Source: Lewis and Clark County Treasurer

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

FISCAL YEAR ENDED JUNE 30	TOTAL TAX LEVY FOR FISCAL YEAR (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)	AMOUNT	PERCENTAGE OF LEVY (1)
2002	\$ 10,772,644	\$ 9,942,349	92.29%	\$ 465,872		\$ 10,408,220	96.62%
2003	11,344,971	9,901,843	87.28%	790,860		10,692,703	94.25%
2004	12,581,068	10,409,334	82.74%	795,117		11,204,451	89.06%
2005	12,899,459	12,134,312	94.07%	763,005		12,897,317	99.98%
2006	14,241,919	12,865,087	90.33%	1,222,787		14,087,874	98.92%
2007	15,098,296	13,674,775	90.57%	1,193,940		14,868,715	98.48%
2008	16,450,507	13,477,161	81.93%	1,296,637		14,773,798	89.81%
2009	16,842,558	13,818,447	82.04%	1,167,101		14,985,548	88.97%
2010	17,631,450	14,060,369	79.75%	1,028,927		15,089,296	85.58%
2011	19,378,939	16,052,571	82.84%	-		16,052,571	82.84%

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 Ten 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 Capita (1)
	General Obligation Bonds	Revenue Bonds	Special Assessment Debt	Contracts/Loans	Capital Leases	Revenue Bonds	Contracts/Loans	Total			
2002	\$ 210	\$ 740	\$ 335	\$ 1,672	\$ 764	\$ 5,039	\$ -	\$ 8,760	0.55%	\$ 156	
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	0.49%	189	
2010	-	440	1,755	1,990	-	6,489	88	10,762	N/A	170	
2011	2,870	395	1,497	1,661	-	5,372	61	11,856	N/A	184	

Note: Information pri 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)**

<u>FISCAL YEAR</u>	<u>GENERAL OBLIGATION BONDS</u>	<u>LESS: AMOUNT AVAILABLE IN DEBT SERVICE FUNDS</u>	<u>TOTAL</u>	<u>PERCENTAGE OF TAXABLE VALUE OF PROPERTY</u> ¹	<u>PER CAPITA</u> ²
2002	\$ 210	\$ 172	\$ 38	0.04%	\$ 0.68
2003	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	2,870	23	2,847	2.52%	44.23

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)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	\$ 9,305	\$ 9,387	\$ 9,554	\$ 9,644	\$ 9,890	\$ 10,401	\$ 10,768	\$ 11,462	\$ 84,174	\$ 89,862
Total net debt applicable to limit	67	37	-	-	-	-	-	-	-	2,893
Legal debt margin	<u>\$ 9,238</u>	<u>\$ 9,350</u>	<u>\$ 9,554</u>	<u>\$ 9,644</u>	<u>\$ 9,890</u>	<u>\$ 10,401</u>	<u>\$ 10,768</u>	<u>\$ 11,462</u>	<u>\$ 84,174</u>	<u>\$ 86,969</u>
Total net debt applicable to the limit as a percentage of debt limit	0.72%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.22%

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed Value	\$ 3,594,466
Debt Limit 2.5% of Assessed Value	<u>2.50%</u>
General Obligation Debt Limit (1)	89,862
Outstanding General Obligation Debt, June 30, 2011	\$ 2,870
Less: Amount set aside for repayment of General Obligation Debt	<u>23</u>
Total net debt applicable to limit	2,893
Legal Debt Margin	<u>\$ 92,755</u>

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

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

SOLID WASTE FACILITY REVENUE BONDS:

FISCAL YEAR	GROSS REVENUE (1)	DIRECT OPERATING EXPENSES (2)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			
				PRINCIPAL	INTEREST (3)	TOTAL	COVERAGE
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%
2011	1,225,295	784,967	440,328	147,604	94,025	241,629	182.2%

HEALTH CARE FACILITY REVENUE BONDS:

FISCAL YEAR	GROSS REVENUE (1)	DIRECT OPERATING EXPENSES (2)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			
				PRINCIPAL	INTEREST (3)	TOTAL	COVERAGE
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%
2011	348,865	255,545	93,320	45,000	22,240	67,240	138.8%

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

COONEY CONVALESCENT HOME REVENUE BONDS:

<u>FISCAL YEAR</u>	<u>GROSS REVENUE (1)</u>	<u>DIRECT OPERATING EXPENSES (2)</u>	<u>NET REVENUE AVAILABLE FOR DEBT SERVICE</u>	<u>DEBT SERVICE REQUIREMENTS</u>			
				<u>PRINCIPAL</u>	<u>INTEREST (3)</u>	<u>TOTAL</u>	<u>COVERAGE</u>
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%
2011	5,345,676	5,694,426	(348,750)	95,000	44,740	139,740	-249.6%

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%
2011	414,880	297,164	51,697	118.92%

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

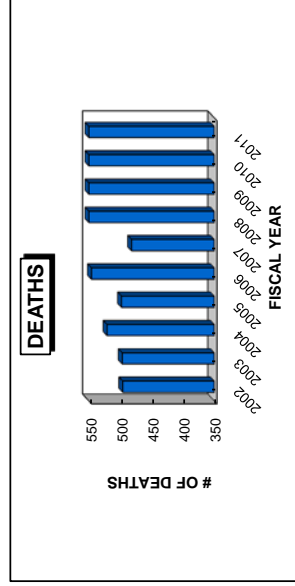
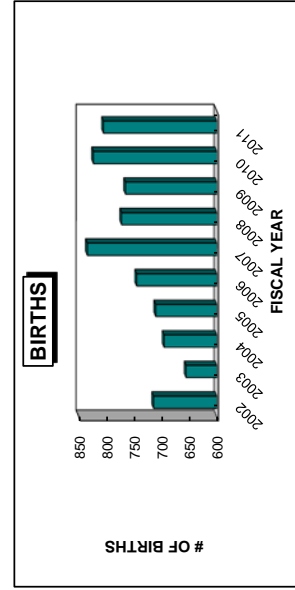
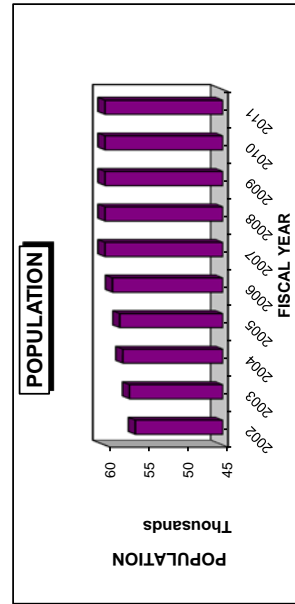
(1) Gross revenue includes operating revenues, non-operating revenue and other financing sources.

(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)	PERSONAL INCOME (e) (in thousands)	SCHOOLS		EMPLOYMENT STATISTICS	
						PUBLIC SCHOOL ENROLLMENT (d)	PRIVATE SCHOOL ENROLLMENT (d)	CIVILIAN EMPLOYMENT (c)	UNEMPLOYMENT RATE (c)
2002	56,141	715	496	\$ 28,223	\$ 1,584	9,682	345	26,463	4.2%
2003	56,889	656	497	29,265	1,665	9,515	626	27,314	4.3%
2004	57,731	696	521	30,509	1,761	9,543	601	27,404	3.6%
2005	58,126	711	498	31,743	1,845	9,344	646	29,940	3.7%
2006	59,050	746	546	34,865	2,059	9,403	585	30,554	2.9%
2007	60,131	835	482	36,915	2,220	9,424	599	31,768	2.1%
2008	61,156	773	579	38,680	2,366	9,298	665	32,891	2.7%
2009	61,942	766	575	38,771	2,402	9,495	620	34,688	4.3%
2010	63,395	824	582	N/A	N/A	9,621	608	33,893	4.4%
2011	64,366	806	555	N/A	N/A	9,600	674	N/A	4.8%



Source and other information:

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

- (d) Lewis and 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, 2011**

COMPANY NAME	PRODUCT OR SERVICE
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									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
GENERAL GOVERNMENT										
Legislative services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Judicial services	28.00	19.50	21.50	24.00	24.44	16.44	16.44	16.44	17.94	18.94
Administrative services	21.09	24.00	26.00	26.00	26.00	27.80	27.80	27.32	27.82	27.82
Financial services	16.25	16.25	16.25	16.75	18.75	18.75	18.75	15.50	15.75	15.75
Election services	2.25	2.25	2.25	2.25	2.00	3.00	9.50	3.00	3.25	3.25
Planning services	10.50	12.00	12.00	12.00	11.00	12.00	14.00	12.00	12.00	11.50
Records administration	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal services	8.50	9.50	9.50	10.50	15.00	16.50	17.50	19.38	19.13	20.13
PUBLIC SAFETY										
Law enforcement services	59.00	66.00	66.00	66.00	74.50	78.25	81.25	72.00	72.69	76.69
Other public safety	13.90	3.00	3.00	4.00	4.00	4.13	4.13	1.50	1.50	1.50
Civil defense	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Animal control services	1.41	1.41	1.41	1.41	1.00	1.00	3.00	1.00	1.00	1.00
PUBLIC WORKS										
Public work administration	7.00	7.00	7.00	7.00	7.00	7.60	10.60	4.00	4.04	4.04
Bridge maintenance	14.50	14.50	14.50	14.50	14.00	14.00	15.00	4.50	4.50	4.50
Road and street services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	14.50	15.35	15.35
Cemetery services	2.00	1.80	1.80	1.80	5.80	6.80	6.80	2.88	4.62	4.62
Facilities administration	10.00	10.90	10.00	10.00	8.50	9.50	9.50	15.10	15.95	15.95
Solid waste	6.00	6.50	6.50	6.50	5.85	5.85	6.10	6.85	7.36	7.36
Weed spraying services	0.50	1.00	1.75	1.80	2.00	2.00	2.00	1.13	3.89	3.89
PUBLIC HEALTH										
Public health services	37.97	37.90	36.84	37.16	55.67	55.70	46.81	47.92	47.51	47.51
Nursing home	94.85	92.24	92.28	92.99	93.90	104.19	105.19	94.40	94.40	72.10
CULTURE AND RECREATION										
Fairs	-	-	3.00	4.50	4.00	5.25	8.25	6.00	7.25	7.25
SOCIAL AND ECONOMIC										
County extension	2.00	2.00	2.00	1.70	2.00	2.00	2.00	2.00	2.00	1.00
Total	348.72	340.75	347.58	354.86	389.41	415.40	429.52	382.72	386.95	369.15

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
GENERAL GOVERNMENT										
Registered Voters (June)	32,675	34,500	34,879	37,550	38,350	36,728	38,278	34,577	35,935	36,884
Property Transactions:										
Filings with Clerk & Recorder	18,725	22,760	22,607	19,565	22,978	21,377	19,232	19,415	18,598	17,886
Certificates of Survey	165	186	242	209	195	168	166	114	100	77
Real Property Tax Information										
Taxes Assessed	\$ 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	85,615,922
Taxes Collected	\$ 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	85,346,115
Amount Protested	\$ 185,143	867,517	1,762,639	1,047,460	2,869,382	2,920,106	3,606,907	1,836,194	2,453,470	3,388,656
Total Outstanding	\$ 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	3,706,682
Number of Bills Sent	36,690	31,781	32,272	31,829	32,178	32,710	33,471	34,528	34,337	35,259
Delinquent Reminders	8,156	9,134	2,940	6,186	4,425	9,276	5,826	2,824	5,092	3,891
PUBLIC SAFETY ACTIVITIES										
Sheriff										
Arrests	N/A	1,069	1,248	N/A	1,270	1,103	622	518	908	817
Prisoner Days	39,651	35,920	39,217	31,626	28,115	24,308	27,022	28,163	32,683	35,311
Complaints	17,699	44,045	52,487	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Traffic Violations	N/A	N/A	N/A	1,422	5,446	4,485	3,281	2,985	3,484	2,439
Sheriff's Fire										
Emergency Responses	N/A	N/A	N/A	10	227	257	317	369	439	473
Fires Responses	N/A	N/A	N/A	10	145	139	159	129	155	134
Justice Court										
Civil & Small Claims	1,670	1,797	2,006	2,384	2,196	2,162	2,405	2,597	2,001	1,651
Formal Criminal Complaints	1,257	1,015	1,221	1,761	1,167	610	849	533	838	711
Temporary Restraining Orders	154	127	147	119	137	134	95	109	91	92
County Attorney										
Felonies	487	608	617	684	604	631	703	676	610	660
Mental Commitments	87	60	58	61	78	94	80	93	108	95
Juvenile Cases	120	146	114	90	149	99	65	62	38	42
PUBLIC WORKS										
Refuse Disposal	N/A	N/A	N/A	120	119,38	140,96	126,61	118,11	176,80	116,66
Refuse disposed of (tons per di	N/A	N/A	N/A	N/A	N/A	12,368	12,641	13,672	12,344	14,480
Number of permits issued										
Other Public Works										
Road Resurfacing (miles)	N/A	N/A	N/A	17	3,97	12,98	12,50	11,70	12,28	10,24
Pothole repairs (by ton of asph	N/A	N/A	N/A	1,674	1,507,34	3,876,58	2,096,11	1,149,01	1,785,26	624,49
PUBLIC HEALTH ACTIVITIES										
Septic System Site Evaluations	414	353	527	568	974	606	248	241	289	108
Licensed Establishment Inspections	590	756	365	726	611	623	604	715	410	585
Junk Vehicles Hauled	194	241	273	274	224	225	174	230	140	64
Air Quality										
Good Days	130	120	347	364	363	339	350	358	330	347
Watch Days	-	-	13	1	2	23	8	7	24	13
Poor Days	-	-	-	-	-	3	8	-	11	5
Communicable Disease Cases	53	39	364	293	275	361	618	514	3,262	318
Immunizations Administered	7,741	8,163	9,034	6,989	8,499	7,222	7,745	8,420	11,514	6,547

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 Ten Fiscal Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
GENERAL GOVERNMENT										
Election tabulators	2	2	2	2	2	2	2	2	2	2
Touch screen handicap voting devices	-	-	-	-	37	37	37	37	37	37
PUBLIC SAFETY ACTIVITIES										
Stations	3	3	3	3	3	3	3	3	3	3
Patrol units	48	48	48	48	50	42	32	31	30	32
PUBLIC WORKS										
Snow plows	7	7	7	7	7	10	10	10	10	10
Graders	7	7	7	7	7	7	7	7	7	6
Loaders	3	3	3	3	3	3	5	5	5	5
Shops	4	4	4	4	4	4	4	4	4	5
Landfill compactors	1	1	1	1	1	1	1	1	1	1
Landfill loaders	1	1	1	1	2	2	2	2	2	2
Landfills (active)	1	1	1	1	1	1	1	1	1	1
Solid waste container sites	3	3	3	3	3	3	3	3	3	3
Weed spraying vehicles	13	11	13	13	13	9	10	9	11	12
Cemeteries	1	1	1	1	1	1	1	1	1	1
Gravel roads (miles)	N/A	N/A	N/A	429	429	429	429	431	425	425
Paved roads (miles)	N/A	N/A	N/A	44	44	44	44	45	52	52
Chip sealed roads (miles)	N/A	N/A	N/A	66	66	66	66	66	65	65
Rural improvement districts (miles)	N/A	N/A	N/A	N/A	142	160	161	169	172	178
PUBLIC HEALTH ACTIVITIES										
Animal control vehicles	1	1	1	1	1	1	1	1	1	1
Health facilities	1	1	1	1	1	1	1	1	1	1
Nursing homes	1	1	1	1	1	1	1	1	1	1
CULTURE AND RECREATION										
Fairgrounds	-	1	1	1	1	1	1	1	1	1
Parks	12	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, as of and for the year ended June 30, 2011, which collectively comprise Lewis & Clark County's basic financial statements and have issued our report thereon dated November 22, 2011. 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'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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Lewis & Clark County'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.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Lewis & Clark County, in a separate letter dated November 22, 2011.

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



Helena, Montana
November 22, 2011

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 Lewis & Clark County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lewis & Clark County's major federal programs for the year ended June 30, 2011. Lewis & Clark County'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 Lewis & Clark County's management. Our responsibility is to express an opinion on Lewis & Clark County'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'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's compliance with those requirements.

In our opinion, Lewis & Clark County 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, 2011.

Internal Control Over Compliance

Management of Lewis & Clark County 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'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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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'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.

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

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

A handwritten signature in cursive script that reads "Anderson & Co., P.C.".

Helena, Montana
November 22, 2011

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? No

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

Material weakness identified? No

Significant deficiency identified that is not considered to be a material weakness? No

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? No

Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
10.665	USDA Secure Payments for States and Counties Containing Federal Land Schools and Roads – Grants to States Forest Reserve (Note 3) Noxious Weed Containment System
10.666	USDA Schools and Roads – Grants to Counties Duck Creek Travel Corridor FireSafe Program
14.228	HUD Community Development Block Grant/State's Program Lincoln Housing Survey Public Facilities and Housing

Financial Statement Audit Findings:

None

Federal Award Findings and Questioned Costs:

None

Summary Schedule of Prior Audit Findings

Financial Statement 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.

Status:

This issue has been resolved.

Summary Schedule of Prior Audit Findings (Continued)

Federal Award Findings and Questioned Costs:

2010-2:

Information on the federal programs:

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 question costs could be deemed unallowable under OMB-87.

Cause:

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

Summary Schedule of Prior Audit Findings (Continued)

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.

Status:

The County has taken the appropriate steps in relation to the planned corrective actions as noted above. The process of devising new timecards began shortly after the end of fiscal year 2010. Due to the large number of County employees and departments, developing the new timecards was and continues to be time consuming and complex. The new timecards were implemented across all County departments in May 2011, except for the Health Department and Environmental Health, both of which are still in the process of making the switch. As such, the majority of County employees now track their hours based on grant-related activities to ensure that only actual hours are charged to the grants. Furthermore, the Department of Health and Human Services (DPHHS) performed a review in response to the above finding on March 29, 2011. Upon completion of the review, DPHHS issued a letter stating that the finding had been satisfactorily resolved.

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.

Summary Schedule of Prior Audit Findings (Continued)

Federal Award Findings and Questioned Costs (Continued):

2010-3 (Continued):

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.

Status:

This issue has been resolved.

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LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2011

Federal Grantor/Pass - Through Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Program or Award Amount	Beg Bal	Income/Other	Matching Income/Other	Matching Expense/Other	Federal Expenditures	Cash Bal
U.S. Department of Agriculture									
Rural Communities Solid Waste Management Project	10.761		\$ 56,514	\$ -	\$ 11,421	\$ 732	\$ 732	\$ 25,264	\$ (13,843)
Duck Creek Travel Corridor FireSafe Project	10.666		40,457	-	41,635	6,279	6,279	41,635	-
Noxious Weed Containment System	10.665		5,423	-	2,803	3,566	3,566	2,803	-
Lost Horse Weed Project	10.665		9,776	1,579	(1,579)	-	-	-	-
Passed through the Office of Finance and Budget:									
Schools and Roads - Grants to State - Forest Reserve - major program (note 3)	10.665	N/A	619,312	-	490,757	-	-	490,757	-
Subtotal by Federal CFDA Number			634,511	1,579	491,981	3,566	3,566	493,560	-
Passed through the State Department of Natural Resources/Conservation:									
Western Wildland Urban Interface Grant Program	10.664	WSF-11-002	285,000	-	14,591	19,884	19,855	42,451	(27,631)
Western Wildland Urban Interface Grant Program	10.664	SPF-10-001	165,000	-	33,965	24,514	23,860	37,426	(2,807)
Western Wildland Urban Interface Grant Program	10.664	WSF-10-005	200,000	(30,220)	110,297	79,102	78,666	99,769	(19,256)
Western Wildland Urban Interface Grant Program	10.664	HZF-08-003	100,000	(4,375)	6,345	-	-	1,970	-
Passed through the State Department of Agriculture:									
Lincoln Valley Snowmobile Trails	10.664	2010-704	2,307	-	2,307	10,048	10,048	2,307	-
Open Space Post Fuel Treatment II	10.664	2010-012	10,051	-	2,591	25,185	25,185	2,591	-
Open Space Post Fuel Treatment	10.664	2009-709	4,035	1,250	(707)	-	-	543	-
Spokane Hills Grazing Project Phase III	10.664	2009-705	9,000	1,000	700	-	-	700	-
Subtotal by Federal CFDA Number			775,393	(32,345)	170,089	158,733	158,414	187,757	(49,694)
Passed through the State Department of Public Health and Human Services:									
W.I.C. Program	10.577	10-07-5-21-012-0	203,998	(43,096)	117,456	-	7,500	66,860	-
W.I.C. Program	10.577	11-07-5-21-012-0	199,930	-	102,393	-	140	148,081	(45,828)
W.I.C. Breastfeeding	10.577	11-07-5-21-035-0	19,309	-	-	-	-	5,454	(5,454)
W.I.C. Farmers' Market Nutrition Program	10.577	11-07-5-21-084-0	2,670	-	1,374	-	-	1,613	(239)
W.I.C. Farmers' Market Nutrition Program	10.577	09-07-5-21-084-0	3,000	(3,000)	3,000	-	-	-	-
Subtotal by Federal CFDA Number			428,907	(46,096)	224,223	-	7,640	222,008	(51,521)
Total U.S. Department of Agriculture			\$ 1,935,782	\$ (76,862)	\$ 939,349	\$ 169,310	\$ 176,631	\$ 970,224	\$ (115,058)
U.S. Department of Housing and Urban Development									
Lincoln Housing Survey	14.228	MT-CDBG-09PG-10	10,000	(1,132)	10,000	-	-	8,868	-
Public Facilities & Housing Project	14.228	MT-CDBG-10PF-03	450,000	-	447,000	-	-	447,000	-
Subtotal by Federal CFDA Number			460,000	(1,132)	457,000	-	-	455,868	-
Home Grant	14.239	M09-SG3001-13	86,000	(7,875)	81,139	4,900	4,900	72,826	438
Total U.S. Department of Housing and Urban Development			\$ 546,000	\$ (9,007)	\$ 538,139	\$ 4,900	\$ 4,900	\$ 528,694	\$ 438
U.S. Department of Justice									
Bullet Proof Vest Partnership Grant	16.607		\$ 4,230	-	\$ 4,229	\$ 4,229	\$ 4,229	\$ 4,229	\$ -
Passed through Gallatin County:									
Missouri River Drug Task Force	16.738	09-GR01-90622	81,325	(26,663)	26,663	-	-	-	-
Missouri River Drug Task Force	16.738	10-G01-90869	115,354	-	52,764	30,283	30,283	70,660	(17,896)
Subtotal by Federal CFDA Number			196,679	(26,663)	79,427	30,283	30,283	70,660	(17,896)
Passed through the Montana Board of Crime Control:									
DUI - Underage Drinking Enforcement	16.727	08-U01-90461	51,466	2,868	-	-	-	2,868	-
DUI - Non RFP EUDL Funds	16.727	09-U01-90730	50,882	-	36,500	-	-	35,515	985
Subtotal by Federal CFDA Number			102,348	2,868	36,500	-	-	38,383	985
Youth Court Conferencing Program	16.523	08-A14-90605	21,291	(7,249)	17,729	2,414	2,414	10,480	-
Violence Against Women Formula Grant	16.588	10-W02-90756	41,200	-	41,200	13,733	13,733	41,200	-

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2011

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
Passed through the City of Helena:									
ARRA-Byrne Justice Assistance Grant (JAG) Program	16.738	2009-SB-B9-1200	\$ 43,916	\$ 364	\$ -	\$ -	\$ -	\$ 364	\$ -
Byrne Justice Assistance Grant (JAG) Program	16.738	2010-D-JBX-1155	13,889	-	26,499	-	-	26,499	-
Subtotal by Federal CFDA Number			57,805	364	26,499	-	-	26,863	-
Passed through the Secretary of State's Office:									
Help America Vote Act of 2002	39.011	n/a	-	-	679	-	-	679	-
Total U.S. Department of Justice			\$ 423,553	\$ (30,680)	\$ 206,263	\$ 50,659	\$ 50,659	\$ 192,494	\$ (16,911)
U.S. Department of the Interior									
Hazardous Fuel Reduction (BLM - Projects)	15.228		\$ 81,425	\$ (2,216)	\$ 20,473	\$ 19,310	\$ 19,060	\$ 23,044	\$ (4,537)
Hazardous Fuel Reduction (BLM - Projects)	15.228		250,000	(9,232)	96,129	82,255	81,085	103,779	(15,712)
Weed Control at Canyon Ferry Reservoir	15.228		60,000	-	11,989	-	-	11,989	-
Subtotal by Federal CFDA Number			391,425	(11,448)	128,591	101,565	100,145	138,812	(20,249)
Noxious Weed Control	15.235		64,000	8,365	2,000	-	-	8,365	2,000
ARRA-BLM MT ARRA Invasive Species Management	15.230		94,000	-	71,634	-	-	71,634	-
Passed through the Montana Historical Society:									
Historic Preservation	15.904	MT-10-018	5,500	-	5,500	17,805	-	5,500	-
Total U.S. Department of the Interior			\$ 554,925	\$ (3,083)	\$ 207,725	\$ 119,370	\$ 117,950	\$ 224,311	\$ (18,249)
U.S. Federal Highway Administration									
Marysville Road Improvement Program	20.205		\$ 7,423,363	\$ (13,772)	\$ 76,466	\$ -	\$ -	\$ 64,582	\$ (1,888)
Forest Highway Surface Preservation & Safety	20.205		4,937,500	-	-	-	-	116,370	(116,370)
Passed through the State Department of Transportation:									
Spring Meadow/Cent. Park Trail	20.205	STPE 5899 (9)	160,000	4,196	-	1,254	-	-	-
CTEP-Lincoln Community Hall Preservation	20.205	6483	149,416	(96,201)	120,159	15,995	18,625	21,328	-
CTEP-School Sidewalks - East Helena	20.205	6706	219,415	(3,113)	203,316	26,415	23,837	202,781	-
CTEP-Jim Darcy Path Bridge	20.205	7215	34,632	-	-	-	759	4,894	(5,653)
Passed through Cascade County:									
Extraordinary Snow Removal	20.205	N/A	-	-	18,029	-	-	18,029	-
Subtotal by Federal CFDA Number			12,924,326	(108,890)	417,970	43,664	48,671	427,984	(123,911)
Traffic Safety	20.600 & 20.601	2011-02-06-25	9,000	-	1,103	-	-	3,238	(2,135)
Traffic Safety	20.600 & 20.601	2010-05-04-18	9,000	(3,146)	5,538	1,331	1,331	2,392	-
Subtotal by Federal CFDA Number			18,000	(3,146)	6,641	1,331	1,331	5,630	(2,135)
Total U.S. Federal Highway Administration			\$ 12,942,326	\$ (112,036)	\$ 424,611	\$ 44,995	\$ 50,002	\$ 433,614	\$ (126,046)
Environmental Protection Agency									
Brownfield Assessment Program	66.818		\$ 400,000	\$ -	\$ 10,245	\$ -	\$ -	\$ 33,998	\$ (23,753)
Targeted Watershed Grant	66.439		899,000	(24,895)	129,582	8,803	3,803	132,833	(23,146)
Lake Helena Watershed Riparian Ag Project	66.112		48,583	(7,023)	23,575	-	-	16,552	-
Tri-County Small Business Efficiency Program	66.041		305,000	-	-	-	-	2,544	(2,544)
East Helena Superfund Cooperative Agreement	66.802		289,539	-	91,738	-	-	153,958	(62,220)
Passed through the State Department of Environmental Quality:									
East Helena Lead Education and Abatement Program	66.802	460011-T05	134,438	(17,526)	75,000	70	-	57,544	-
Subtotal by Federal CFDA Number			423,977	(17,526)	166,738	70	-	211,502	(62,220)
Air Pollution control program	66.001	510004	23,578	(6,012)	5,419	593	-	-	-
WPDA - Prickly Pear Creek & Temmie Creek CMZWP	66.461	210073	15,000	-	15,000	1,011	1,011	15,000	-
Passed through the State Department of Natural Resources and Conservation:									
Prickly Pear - Lake Helena Project	66.460	207043	64,296	-	-	-	-	-	-
Helena Area Groundwater Project Phase II	66.460	210112	95,000	-	14,162	155,542	155,542	27,382	(13,220)
Helena Area Groundwater Project	66.460	209071	30,000	(843)	10,318	-	-	9,838	(363)
Subtotal by Federal CFDA Number			189,296	(843)	24,480	155,542	155,542	37,220	(13,583)
Passed through the State Department of Natural Resources and Conservation:									

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2011

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
Public Water Supplies	66.605	510042	\$ 8,280	\$ (6,744)	\$ 2,835	\$ 13,425	\$ 6,681	\$ 2,835	\$ -
Air Pollution control program	66.605	511003	20,041	-	15,031	14,441	13,794	20,041	(4,363)
Subtotal by Federal CFDA Number			28,321	(6,744)	17,866	27,866	20,475	22,876	(4,363)
Water Infrastructure-Wastewater Development in the Helena Valley	66.418	XP-98860801-0	1,455,000	(8,787)	264,281	-	-	255,494	-
Total U.S. Environmental Protection Agency			\$ 3,787,755	\$ (71,830)	\$ 657,186	\$ 193,885	\$ 180,831	\$ 728,019	\$ (129,609)
Office of Energy Efficiency & Renewable Energy			\$ 120,400	\$ (7,519)	\$ 58,209	\$ -	\$ -	\$ 72,359	\$ (21,669)
ARRA-Energy Efficiency and Conservation Block Grant	81.128								
Passed through the State Department of Environmental Quality:									
ARRA-Lewis & Clark County Shop Energy Efficiency Project	81.128	210154	61,519	-	25,234	6,307	4,080	61,519	(34,058)
Subtotal by Federal CFDA Number			181,919	(7,519)	83,443	6,307	4,080	133,878	(55,272)
ARRA-Augusta/Headwaters Plastic Recycling	81.041	210093	14,000	-	14,000	700	700	14,000	-
ARRA-Lincoln/Headwaters Plastic Recycling	81.041	210094	14,000	-	8,574	700	700	12,924	(4,350)
Subtotal by Federal CFDA Number			28,000	-	22,574	1,400	1,400	26,924	(4,350)
Total U.S. Office of Energy Efficiency & Renewable Energy			\$ 209,919	\$ (7,519)	\$ 106,017	\$ 7,707	\$ 5,480	\$ 160,802	\$ (60,077)
Federal Emergency Management Agency			\$ 1,216	\$ 500	\$ -	\$ -	\$ -	\$ 2,384	\$ 500
Passed through the Department of Military Affairs:									
CERT Program	97.067	2006-GE-T6-0062	20,000	(12,386)	40,681	57,696	57,696	52,605	(11,924)
Homeland Security Grant Program	97.067	2007-GE-T7-0011	20,000	(11,278)	11,278	-	-	-	-
Homeland Security Grant Program	97.067	2007-GE-T7-0011	13,664	(5,174)	14,009	-	-	15,258	(6,423)
Homeland Security Grant Program	97.067	2009-SS-T9-0005	30,057	-	8,217	-	-	8,212	(8,212)
Homeland Security Grant Program	97.067	2009-SS-T9-0005	8,217	-	5,643	-	-	6,825	-
Homeland Security Grant Program	97.067	2008-GE-T8-0023	321,556	1,182	30,930	-	-	32,679	(14,135)
Subtotal by Federal CFDA Number			394,710	(12,386)	86,031	57,696	57,696	54,272	(11,924)
Homeland Security Grant Program EMPG	97.042	2010-EP-E0-0015	52,605	(3,683)	5,350	-	-	5,350	-
Homeland Security Grant Program EMPG	97.042	2009-EP-E9-0009	52,110	(3,683)	46,031	57,696	2,947	22,125	(16,725)
Subtotal by Federal CFDA Number			104,715	(3,683)	51,381	57,696	2,947	29,472	(16,725)
Pre-Disaster Mitigation Planning Grant	97.047	PDMC-PL-08-MT-2010-003	30,000	(16,069)	82,361	60,643	60,643	109,076	(42,784)
Total Federal Emergency Management Agency			\$ 529,425	\$ (16,069)	\$ 82,361	\$ 60,643	\$ 60,643	\$ 125,412	\$ (22,166)
Office of National Drug Control Policy			\$ 127,588	\$ 13,193	\$ 45,986	\$ 1,920	\$ 17,169	\$ 66,096	\$ (22,166)
High Intensity Drug Trafficking Area (HIDTA)	93.000		144,262	(31,422)	86,119	-	-	54,697	-
High Intensity Drug Trafficking Area (HIDTA)	93.000		73,827	-	4,619	-	-	4,619	-
Total U.S. Office of National Drug Control Policy			\$ 345,677	\$ (18,229)	\$ 136,724	\$ 1,920	\$ 17,169	\$ 125,412	\$ (22,166)
U.S. Department of Health and Human Services			\$ 11,250	\$ -	\$ 11,250	\$ 3,750	\$ 3,750	\$ 11,250	\$ -
Passed through the State Department of Public Health and Human Services:									
Montana Learning Collaborative, MLC	93.991	11-07-1-01-013	5,000	266	-	-	-	266	-
Tuberculosis Control Program	93.116; 93.991	09-07-4-11-048-0	5,000	(973)	5,000	776	4,803	4,803	-
Tuberculosis Control Program	93.116; 93.991	10-07-4-11-048-0	4,000	-	-	1,000	476	476	(476)
Tuberculosis Control Program	93.116; 93.991	11-07-4-11-048-0	25,250	(707)	16,250	5,526	4,750	16,795	(476)
Subtotal by Federal CFDA Number			34,250	(707)	21,250	7,302	6,027	16,337	(952)
Childhood Immunization Grant	93.268	10-07-4-31-024-0	21,937	(2,918)	16,453	263	-	13,798	1,459
Childhood Immunization Grant	93.268	11-07-4-31-024-0	43,874	(2,918)	27,421	263	-	9,509	1,459
Subtotal by Federal CFDA Number			65,811	(5,836)	33,874	526	-	23,307	2,918
Breast and Cervical Cancer Early Detection Grant	93.283	10-07-3-01-009-0	73,700	6,314	21,200	-	77	27,437	-
Bioreformism	93.283	08-07-6-11-028-0	108,934	(5,270)	5,270	-	-	-	-
Subtotal by Federal CFDA Number			182,634	1,044	21,200	5,270	77	27,437	-
HIV Prevention Services	93.940	11-07-4-51-013-0	51,679	-	16,994	592	741	16,994	(149)
HIV Prevention Services	93.940	10-07-4-51-013-0	51,679	(24,005)	44,790	-	-	20,785	-
Preventative Health and Health Services Block Grant	93.940	09-07-4-51-015-0	76,306	(1,762)	1,762	-	-	-	-
Subtotal by Federal CFDA Number			179,664	(25,767)	61,784	2,354	741	37,779	(149)

LEWIS AND CLARK COUNTY, MONTANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2011

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
ARRA - H1N1 Phase IV		3H75TP000377-01W1	\$ 8,889	\$ -	\$ 8,889	\$ -	\$ 99	\$ 8,889	\$ (99)
Biodefense	93.069	11-07-6-11-028-0	99,343	-	54,639	-	-	45,834	8,805
Biodefense	93.069	10-07-6-11-028-0	305,944	38,224	44,704	-	-	82,928	-
Subtotal by Federal CFDA Number			414,176	38,224	108,232	-	99	137,651	8,706
HIV Case Management	93.117	10-07-4-51-106-0	10,750	3,585	9,843	-	-	5,221	8,207
Maternal Child Health and Block Grant	93.994	11-07-5-01-025-0	70,415	(1,267)	70,415	53,079	50,894	70,415	918
Passed through Montana State University:									
MT NAPA Obesity Prevention Project	93.283	09-07-3-01-021-0	24,000	6,365	3,750	-	128	9,987	-
MT NAPA Obesity Prevention Project	93.283	11-07-3-01-021-0	15,000	-	11,250	-	-	8,938	2,312
Subtotal by Federal CFDA Number			39,000	6,365	15,000	-	128	18,925	2,312
Passed through Missoula County:									
Aids Early Intervention	93.918	201010464	11,000	(3,102)	11,000	1,040	1,833	7,105	-
Aids Early Intervention	93.918		13,000	-	793	-	-	2,756	(1,963)
Subtotal by Federal CFDA Number			24,000	(3,102)	11,000	1,833	1,833	9,861	(1,963)
Total U.S. Department of Health and Human Services			\$ 989,763	\$ 15,457	\$ 341,145	\$ 68,325	\$ 58,522	\$ 347,391	\$ 19,014
National Endowment for the Humanities									
History Fair 2010	46.129	10R24	\$ 8,279	(\$ 829)	\$ 829	\$ -	\$ -	\$ -	\$ -
Mullan Road History Conference	45.129	11R036	500	-	500	-	-	500	-
Total National Endowment for the Humanities			\$ 8,779	\$ (829)	\$ 1,329	\$ -	\$ -	\$ 500	\$ -
Other Federal Financial Assistance									
Passed through State Treasurer's Office:									
Taylor Grazing	15.000	N/A	\$ -	\$ -	\$ 1,696	\$ -	\$ -	\$ 1,696	\$ -
Total Other Federal Financial Assistance			\$ -	\$ -	\$ 1,696	\$ -	\$ -	\$ 1,696	\$ -
Total Federal Financial Assistance - Primary Government			\$ 22,273,904	\$ (330,687)	\$ 3,642,545	\$ 721,714	\$ 722,787	\$ 3,822,233	\$ (511,448)
Component Unit Federal Financial Assistance									
U.S. Department of Health and Human Services									
Community Health Centers	93.224		\$ 1,130,553	\$ 444,255	\$ 847,915	\$ 612,580	\$ 1,061,819	\$ 842,931	\$ -
Community Health Centers	93.224		1,232,335	-	213,871	1,142,265	945,600	-	410,536
Community Health Centers	93.224		1,150,542	97,804	-	-	-	97,804	-
Passed through Riverstone Health:									
Healthcare for the Homeless	93.224	H80CS00418B0	226,314	(14,413)	208,851	3,711	32,947	165,202	-
Healthcare for the Homeless	93.224	6 H80CS00418-10-03	115,069	-	-	14,826	-	50,996	(36,170)
Healthcare for the Homeless	93.224	5 H80CS00418-08-00	288,261	40,308	-	-	40,308	-	-
Subtotal by Federal CFDA Number			4,113,074	567,954	1,270,637	1,773,382	2,080,674	1,156,933	374,366
ARRA - Capital Improvement Program	93.703		469,345	-	40,272	-	-	40,272	-
ARRA - Increase Services to Health Centers	93.703		203,563	(19,144)	21,637	208,883	211,023	353	-
Passed through Riverstone Health:									
ARRA - Increase Services to Health Centers	93.703	1 H8BCS12460-01-00	39,010	(2,392)	22,050	1,786	-	21,444	-
Subtotal by Federal CFDA Number			711,918	(21,536)	83,959	210,669	211,023	62,069	(8,604)
Mental Health	93.912		179,643	27,639	101,931	27,847	27,847	138,374	(8,604)
Healthcare & Other Facilities	93.887		99,000	-	4,755	-	-	4,755	-
Passed through the State Department of Public Health and Human Services:									
Access to Baby & Child Dentistry	10.561	09-07-5-01-061-0	24,089	17,298	-	-	-	-	17,298
Healthy Montana Kids CHIPRA Outreach	93.767	10-11-2-01-016-0	28,845	7,500	1,950	-	-	6,099	3,351
Total Component Unit			\$ 5,156,569	\$ 598,855	\$ 1,463,232	\$ 2,011,898	\$ 2,319,544	\$ 1,368,230	\$ 386,211
Total Expenditures of Federal Awards			\$ 27,430,473	\$ 268,168	\$ 5,105,777	\$ 2,733,612	\$ 3,042,331	\$ 5,190,463	\$ (125,237)

See accompanying - Notes to the Schedule of Expenditures of Federal Awards

LEWIS AND CLARK COUNTY, MONTANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2011

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	\$ 2,307
Home Grant	14.239	\$ 81,139
Public Facilities & Housing Project	14.228	\$ 447,000

Note 3 - Other Information

U S Department of Agriculture

The \$490,757 reported, represents 66 2/3 percent of the total amount of \$735,768 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.



