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September 2, 2010

President of the Senate
Speaker of the House
State Capitol
Helena, MT 59620

Subject: Report by Director of Department of Administration to the Legislature on Local government compliance with Title 17 Chapter 2 Part 3, MCA, "State and Local Charges for Services – Limit on Fund Balance."

§ 17-2-304(2), MCA, requires that the Director of the Department of Administration shall report to the Legislature at the time and in the manner required by § 5-11-210, MCA, a list of each local government entity that had a balance in a local charge for services fund contrary to the limitation provided by § 17-2-302(1), MCA, that failed to reduce the charge as provided in § 17-2-303, MCA, or both, during the previous 12 months.

A review by the Department of Administration of local government entity audit reports submitted by independent auditors pursuant to Title 2, Chapter 7, part 5, MCA, did not disclose any audit findings that reported local government entities had a balance in a local charge for services fund contrary to the limitation provided by § 17-2-302(1), MCA, or that any local government entity failed to reduce the charge as provided in § 17-2-303, MCA. The reviews were conducted of local government entity audit reports received as of the above date and covering the fiscal year ended June 30, 2009, or local government entity biennial audit reports covering the fiscal years ended June 30, 2008 and 2009

Sincerely,

Janet R. Kelly, Director
Department of Administration