State of Montana
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2006

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STATISTICAL SECTION

For the fiscal year ended June 30, 2006, the State adopted GASB Statement 44, *Economic Condition Reporting: The Statistical Section*. Statement 44 amended portions of NCGA Statement 1, *Governmental Accounting and Financial Reporting Principles,* related to the preparation of the statistical section.

SCHEDULE 1 – NET ASSETS BY COMPONENT
Last Five Fiscal Years
(accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year				
	2002	**2003**	**2004**	**2005**	**2006**
Governmental activities					
Invested in capital assets, net of related debt	$ 814,026	$2,049,489	$2,250,177	$2,528,808	$2,842,708
Restricted	1,742,193	1,817,193	1,858,088	2,159,185	2,202,592
Unrestricted	140,044	177,161	222,829	404,724	647,182
Total governmental activities net assets	$2,696,263	$4,043,843	$4,331,094	$5,092,717	$5,692,482
Business-type activities					
Invested in capital assets, net of related debt	$ 12,496	$ 9,084	$ 8,925	$ 9,670	$ 8,703
Restricted	203,710	202,268	212,473	240,514	269,687
Unrestricted	17,223	19,251	14,909	16,672	18,539
Total business-type activities net assets	$ 233,429	$ 230,603	$ 236,307	$ 266,856	$ 296,929
Primary government					
Invested in capital assets, net of related debt	$ 826,522	$2,058,573	$2,259,102	$2,538,478	$2,851,411
Restricted	1,945,903	2,019,461	2,070,561	2,399,699	2,472,279
Unrestricted	157,267	196,412	237,738	421,396	665,721
Total primary government net assets	$2,929,692	$4,274,446	$4,567,401	$5,359,573	$5,989,411

Source: Statewide Accounting, Budgeting, and Human Resource System

Note: The State did not begin reporting government-wide statements until it implemented GASB Statement 34 in fiscal year 2002.

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SCHEDULE 2 – CHANGE IN NET ASSETS
Last Five Fiscal Years
(accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year				
Expenses	**2002**	**2003**	**2004**	**2005**	**2006**
Governmental activities:					
General government	$ 248,089	$ 280,740	$ 285,781	$ 305,819	$ 525,981
Public safety/corrections	205,983	194,885	227,786	258,610	245,810
Transportation	169,282	286,181	400,034	281,074	216,942
Health/social services	1,086,012	1,023,893	1,109,045	1,182,281	1,270,056
Education/cultural	845,324	899,575	874,846	900,542	976,046
Resource/recreation/environment	108,642	234,848	258,057	197,539	142,460
Economic development/assistance	164,761	169,270	144,687	144,777	150,449
Interest on long-term debt	22,763	19,910	15,088	14,375	19,569
Total governmental activities expenses	2,850,856	3,109,302	3,315,324	3,285,017	3,547,313
Business-type activities:					
Unemployment Insurance	83,944	92,639	93,882	75,291	72,661
Liquor Stores	38,074	40,097	42,827	45,503	50,514
State Lottery	26,585	27,320	28,669	27,681	31,020
Economic Development Bonds	3,251	2,426	2,197	2,630	3,441
Hail Insurance	2,045	2,029	1,949	3,153	4,632
General Government Services	11,134	14,177	48,395	50,329	51,017
Prison Funds	5,444	4,515	4,244	5,268	5,356
MUS Group Insurance	34,594	35,906	39,690	40,524	52,139
MUS Workers Compensation	-	-	2,552	2,842	2,978
Total business-type activities expenses	205,071	219,109	264,405	253,221	273,758
Total primary government expenses	$ 3,055,927	$ 3,328,411	$ 3,579,729	$ 3,538,238	$ 3,821,071
Program Revenues					
Governmental activities:					
Charges for services:					
General government	$ 38,368	$ 42,849	$ 59,384	$ 49,637	$ 59,166
Public safety/corrections	122,840	124,901	159,397	146,746	150,787
Transportation	32,269	61,316	33,943	38,101	31,766
Health/social services	40,847	31,074	32,983	31,467	30,022
Education/cultural	69,242	69,228	28,922	30,499	107,096
Resource/recreation/environment	45,787	67,380	137,714	121,539	77,064
Economic development/assistance	15,261	17,835	22,102	25,995	31,866
Operating grants and contributions	1,080,374	1,170,703	1,271,515	1,391,026	1,371,109
Capital grants and contributions	280,489	308,021	290,045	319,434	305,345
Total governmental activities program revenues	1,725,477	1,893,757	2,034,005	2,154,444	2,164,221
Business-type activities:					
Charges for services:					
Unemployment Insurance	59,771	66,493	67,873	72,866	76,754
Liquor Stores	45,630	46,955	49,521	52,081	58,975
State Lottery	33,670	34,696	36,740	33,815	39,923
Economic Development Bonds	13	19	8	5	7
Hail Insurance	301	2,568	3,748	7,404	3,057
General Government Services	11,202	12,658	13,197	14,244	15,589
Prison Funds	5,583	4,371	5,140	5,233	5,717
MUS Group Insurance	33,601	38,743	42,252	47,739	54,164
MUS Workers Compensation	-	-	2,424	2,978	3,543
Operating grants and contributions	29,335	10,442	55,487	58,433	58,051
Capital grants and contributions	602	510	177	159	378
Total business-type activities program revenues	219,708	217,185	493,752	294,957	316,158
Total primary government program revenues	$ 1,945,257	$ 2,110,942	$ 2,527,757	$ 2,449,401	$ 2,480,379

	Fiscal Year				
	2002	**2003**	**2004**	**2005**	**2006**
Net (expense)/revenue					
Governmental activities	$(1,125,379)	$(1,215,545)	$(1,281,319)	$(1,130,573)	$(1,383,092)
Business-type activities	14,637	(1,924)	229,347	41,736	42,400
Total primary government net expense	$(1,110,742)	$(1,217,469)	$(1,051,972)	$(1,088,837)	$(1,340,692)
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property	$ 167,488	$ 170,803	$ 164,505	$ 186,229	$ 194,617
Fuel	191,248	190,030	198,332	190,897	212,276
Natural resource	96,336	111,776	131,053	191,723	260,382
Individual income	525,647	540,926	619,043	729,459	760,981
Corporate income	69,176	44,394	69,685	101,834	153,574
Other	188,256	201,929	253,953	257,526	289,978
Unrestricted grants and contributions	-	-	-	-	4,158
Settlements	58,549	35,754	25,181	28,313	28,248
Unrestricted investment earnings	151,716	206,970	32,734	52,792	36,188
Gain on sale of capital assets	(7,532)	311	204	34	53
Miscellaneous	4,460	24,045	6,412	4,358	4,741
Transfers	26,756	32,366	30,812	29,871	34,802
Total governmental activities	1,472,100	1,559,844	1,531,914	1,773,036	1,979,998
Business-type activities:					
Taxes					
Other	12,907	13,650	14,621	15,624	17,317
Unrestricted investment earnings	16,382	16,028	319	190	1,016
Gain on sale of capital assets	(3)	-	-	-	-
Miscellaneous	1,040	5,750	9,956	2,945	4,146
Transfers	(26,756)	(32,366)	(30,812)	(29,871)	(34,802)
Total business-type activities	3,570	3,062	(5,916)	(11,112)	(12,323)
Total primary government	1,475,670	1,562,906	1,525,998	1,761,924	1,967,675
Change in Net Assets					
Governmental activities	346,721	344,299	250,595	642,463	596,906
Business-type activities	18,207	1,138	223,431	30,624	30,077
Total primary government	$ 364,928	$ 345,437	$ 474,026	$ 673,087	$ 626,983

Source: Statewide Accounting, Budgeting, and Human Resource System

Note: The State did not begin reporting government-wide statements until it implemented GASB Statement 34 in fiscal year 2002.

SCHEDULE 3 – FUND BALANCES, GOVERNMENTAL FUNDS
Last Five Fiscal Years
(modified accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year				
	2002	**2003**	**2004**	**2005**	**2006**
General Fund					
Reserved	$ 7,927	$ 8,056	$ 8,903	$ 10,118	$ 11,533
Unreserved	81,316	43,065	132,873	289,675	408,580
Total general fund	$ 89,243	$ 51,121	$ 141,776	$ 299,793	$ 420,113
All other governmental funds					
Reserved	$1,512,978	$1,650,265	$2,199,647	$2,421,876	$2,431,304
Unreserved, reported in:					
Special revenue funds	437,188	501,679	(83,891)	(51,010)	(53,266)
Debt service funds	21,985	10,731	7,003	5,456	6,783
Capital project funds	13,487	16,935	10,661	8,721	47,272
Total all other governmental funds	$1,985,638	$2,179,610	$2,133,420	$2,385,043	$2,432,093

Source: Statewide Accounting, Budgeting, and Human Resource System

Note: Due to changes in the State's fund structure initiated when GASB Statement 34 was implemented, the fund balance information Is available beginning in fiscal year 2002.

SCHEDULE 4 – CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Five Fiscal Years
(modified accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year				
	2002	**2003**	**2004**	**2005**	**2006**
Revenues					
Licenses/permits	$ 202,490	$ 210,611	$ 240,612	$ 245,244	$ 259,073
Taxes	1,229,613	1,250,187	1,416,392	1,627,858	1,880,838
Charges for services/fines/forfeits/settlements	172,326	157,937	200,590	145,235	162,520
Investment earnings	145,984	204,406	49,363	143,937	62,977
Sale of documents/merchandise/property	15,571	13,104	31,687	22,655	21,412
Rentals/leases/royalties	24,438	28,324	22,868	43,723	63,318
Grants/contracts/donations	20,864	24,560	27,984	27,984	25,987
Federal	1,342,612	1,488,048	1,518,634	1,583,989	1,612,717
Other revenues	15,011	32,927	32,042	17,253	20,989
Total revenues	3,168,909	3,410,100	3,514,220	3,857,878	4,109,831
Expenditures					
General government	228,772	239,707	252,486	293,808	466,886
Public safety/corrections	189,507	189,302	208,593	238,929	254,381
Transportation	440,172	510,866	529,555	523,022	559,695
Health/social services	1,079,303	1,018,333	1,114,064	1,186,462	1,274,947
Education/cultural	861,034	894,591	898,988	905,150	976,446
Resource/recreation/environment	111,388	184,359	250,590	206,903	204,413
Economic development/assistance	163,895	168,007	144,381	146,306	151,020
Debt service:					
Principal retirement	36,758	39,002	25,217	27,203	32,546
Interest/fiscal charges	19,780	18,166	14,812	14,171	20,745
Capital outlay	65,056	63,073	60,310	70,851	69,505
Securities lending	3,936	1,734	1,784	4,905	7,663
Total expenditures	3,199,601	3,327,140	3,500,780	3,617,710	4,018,247
Excess of revenue over (under) expenditures	(30,692)	82,960	13,440	240,168	91,584
Other financing sources (uses)					
Loan proceeds	2,132	2,235	-	-	-
Bonds issued	1,785	31,360	5,790	135,380	37,050
Refunding bonds issued	33,605	44,385	20,235	30,070	-
Bond premium	(139)	1,655	478	8,106	2,178
Payment to refunding bond escrow agent	(34,756)	(44,408)	(20,214)	(31,018)	-
Inception of lease/installment contract	482	321	1,297	517	876
Insurance proceeds	-	-	-	-	327
General capital asset sale proceeds	310	312	270	169	164
Transfers in	321,362	231,890	239,638	273,651	292,130
Transfers out	(296,729)	200,605	(210,166)	(244,868)	(259,247)
Total other financing sources (uses)	28,052	67,145	37,328	172,007	73,478
Net change in fund balances	$ (2,640)	$ 150,105	$ 50,678	$ 412,175	$ 165,062
Debt service as a percentage of noncapital expenditures	2.0%	1.8%	1.2%	1.3%	1.6%

Source: Statewide Accounting, Budgeting, and Human Resource System
Note: Due to changes in the State's fund structure initiated when GASB Statement 34 was implemented, the fund balance information Is available beginning in fiscal year 2002.

SCHEDULE 5 – PERSONAL INCOME BY INDUSTRY
Last Ten Calendar Years
(amounts expressed in thousands)

	Calendar Year									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Farm Earnings	$ 295,127	$ 329,061	$ 336,530	$ 390,893	$ 243,540	$ 286,085	$ 179,587	$ 364,551	$ 493,984	$ 506,270
Agricultural/forestry, fishing, and other	82,284	87,637	116,033	140,509	153,663	189,345	176,468	197,456	184,551	197,817
Mining	310,226	331,039	334,151	353,488	378,056	455,664	437,359	456,509	589,823	698,618
Construction/utilities	812,646	862,422	949,346	1,019,946	1,013,657	1,134,142	1,150,017	1,286,615	1,422,930	1,644,855
Manufacturing	907,824	932,489	1,012,992	990,870	1,056,316	994,677	972,587	970,816	1,049,055	1,125,543
Transportation and public utilities	980,149	1,018,457	1,064,492	1,105,624	1,149,160	939,462	957,401	980,395	1,027,782	1,073,754
Wholesale trade	610,586	624,993	654,840	675,370	697,897	630,434	660,867	686,895	756,814	817,378
Retail trade	1,389,389	1,425,510	1,481,694	1,538,007	1,639,454	1,425,133	1,489,275	1,526,214	1,610,752	1,672,163
Finance, insurance, and real estate	639,251	686,853	784,026	856,974	972,587	1,315,939	1,244,419	1,247,050	1,436,262	1,602,071
Services	2,874,391	3,007,741	3,258,980	3,457,003	3,742,485	4,789,559	5,056,160	5,299,623	5,670,846	6,086,975
Federal, civilian	686,609	701,314	721,427	733,730	842,339	851,497	913,187	973,869	1,048,934	1,083,884
Military	250,007	234,031	240,428	252,917	261,623	278,212	335,236	398,500	426,518	456,571
State and local government	1,858,227	1,901,826	1,977,542	2,051,609	2,170,150	2,290,747	2,400,623	2,579,114	2,716,594	2,858,799
Other (1)	5,183,489	5,544,887	5,924,147	5,805,624	6,395,293	6,778,287	6,845,808	7,105,730	7,235,053	7,221,393
Total personal income	$16,880,205	$17,688,260	$18,856,628	$19,372,564	$20,716,220	$22,359,183	$22,818,994	$24,073,337	$25,669,898	$27,046,091
Average effective rate (2)	2.3%	2.3%	2.4%	2.5%	2.5%	2.5%	2.3%	2.2%	2.4%	2.6%

Sources: Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce
Montana Department of Revenue

Notes: (1) Includes dividends, interest, rental income, residence adjustment, government transfers to individuals, and deductions for social insurance
(2) The total direct rate for personal income is not available. Average effective rate equals personal income tax revenue (Schedule 6) divided by personal income.

SCHEDULE 6 – PERSONAL INCOME TAX RATES
Last Ten Calendar Years
(amounts expressed in thousands)

	Calendar Year									
	1996	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**
Personal income tax revenue (1)	$383,092	$406,276	$444,160	$483,032	$516,262	$556,015	$517,568	$535,831	$605,348	$712,281
Personal income	$16,880,205	$17,688,260	$18,856,628	$19,372,564	$20,716,220	$22,359,183	$22,818,994	$24,073,337	$25,669,898	$27,046,091
Average effective rate (2)	2.3%	2.3%	2.4%	2.5%	2.5%	2.5%	2.3%	2.2%	2.4%	2.6%

	Tax Rates on the Portion of Taxable Income in Ranges (3)									
Calendar Year 1996										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-1.9	$1.9-3.8	$3.8-7.6	$7.6-11.4	$11.4-15.2	$15.2-19	$19-26.5	$26.5-37.9	$37.9-66.4	$66.4 +
Calendar Year 1997										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-1.9	$1.9-3.9	$3.9-7.8	$7.8-11.6	$11.6-15.5	$15.5-19.4	$19.4-27.2	$27.2-38.8	$38.8-67.9	$67.9 +
Calendar Year 1998										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-2	$2-3.9	$3.9-7.9	$7.9-11.8	$11.8-15.8	$15.8-19.7	$19.7-27.6	$27.6-39.4	$39.4-69	$69 +
Calendar Year 1999										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-2	$2-4	$4-8	$8-12.1	$12.1-16.1	$16.1-20.1	$20.1-28.2	$28.2-40.2	$40.2-70.4	$70.4 +
Calendar Year 2000										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-2.1	$2.1-4.2	$4.2-8.3	$8.3-12.5	$12.5-16.7	$16.7-20.8	$20.8-29.2	$29.2-41.7	$41.7-73	$73 +
Calendar Year 2001										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-2.2	$2.2-4.3	$4.3-8.6	$8.6-12.9	$12.9-17.2	$17.2-21.5	$21.5-30.2	$30.2-43.1	$43.1-75.4	$75.4 +
Calendar Year 2002										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-2.2	$2.2-4.4	$4.4-8.7	$8.7-13.1	$13.1-17.4	$17.4-21.8	$21.8-30.5	$30.5-43.5	$43.5-76.2	$76.2 +
Calendar Year 2003										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-2.2	$2.2-4.4	$4.4-8.9	$8.9-13.3	$13.3-17.8	$17.8-22.2	$22.2-31.1	$31.1-44.5	$44.5-77.8	$77.8 +
Calendar Year 2004										
Tax Rate	2.0%	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%
Income Bracket	$0-2.3	$2.3-4.6	$4.6-9.2	$9.2-13.8	$13.8-18.4	$18.4-22.9	$22.9-32.1	$32.1-45.9	$45.9-80.3	$80.3 +
Calendar Year 2005										
Tax Rate	1.0%	2.0%	3.0%	4.0%	5.0%	6.0%	6.9%			
Income Bracket	$0-2.3	$2.3-4.1	$4.1-6.2	$6.2-8.4	$8.4-10.8	$10.8-13.9	$13.9 +			

Sources: Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce; Montana Department of Revenue
Notes: (1) Personal income tax revenue is reported on a fiscal year basis.
(2) Average effective rate equals personal income tax revenue divided by personal income.
(3) Amounts shown are for single and married filing separate returns. For all other filing status returns, double the income amounts in the columns.

SCHEDULE 7 – PERSONAL INCOME TAX FILERS AND LIABILITY BY INCOME LEVEL
Latest Completed Calendar Year and Five Years Ago

	Calendar Year 2000				Calendar Year 2005			
Income Level	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total
$9,999 and under	91,446	24.18%	$ 3,187,986	0.61%	82,103	20.72%	$ 1,430,469	0.22%
$10,000–$19,999	77,723	20.55	16,612,351	3.20	74,255	18.74	12,023,035	1.81
$20,000–$44,999	107,493	28.43	82,235,827	15.87	110,911	28.00	79,224,266	11.87
$45,000–$69,999	57,247	15.14	104,556,502	20.18	62,123	15.68	109,104,597	16.34
$70,000–$109,999	29,243	7.73	98,321,467	18.97	43,048	10.87	138,376,192	20.72
$110,000–$174,999	8,937	2.36	58,461,466	11.28	14,510	3.67	86,436,402	12.93
$175,000–$499,999	5,139	1.37	79,512,373	15.34	7,597	1.92	108,153,083	16.19
$500,000 and higher	914	0.24	75,320,854	14.55	1,575	0.40	133,092,914	19.92
Total	378,142	100.00%	$518,208,826	100.00%	396,122	100.00%	$667,840,958	100.00%

Source: Montana Department of Revenue

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented above are intended to provide alternate information regarding the sources of the State's revenue.

SCHEDULE 8 – RATIOS OF OUTSTANDING DEBT BY TYPE
Last Five Fiscal Years
(amounts expressed in thousands, except per capita amount, in dollars)

	Fiscal Year				
	2002	**2003**	**2004**	**2005**	**2006**
Governmental activities					
General obligation bonds	$214,135	$227,625	$219,645	$213,195	$230,065
Special revenue bonds	100,337	85,070	76,368	192,775	181,770
Notes payable	23,203	21,299	12,807	12,439	12,099
Lease/installment purchase payable	3,652	3,286	2,332	2,705	2,459
Total governmental activities	$341,327	$337,280	$311,152	$421,114	$426,393
Business-type activities					
Bonds/notes payable	$ 13,914	$ 10,376	$ 7,942	$ 5,168	$ 3,936
Total business-type activities	$ 13,914	$ 10,376	$ 7,942	$ 5,168	$ 3,936
Total primary government	$355,421	$347,656	$319,094	$426,282	$430,329
Debt as a percentage of personal income (1)	1.6%	1.4%	1.2%	1.6%	1.6%
Amount of debt per capita (2)	$391	$379	$344	$460	$458

Source: Statewide Accounting, Budgeting, and Human Resource System

Notes: The schedule information is available beginning in fiscal year 2002, the year GASB Statement 34 was implemented. Details regarding the State's debt can be found in Note 11 of the financial statements.

(1) Debt as a percentage of personal income equals total debt divided by total personal income from Schedule 5. Used calendar year 2005 personal income for fiscal year 2006 debt percentage calculation.
(2) Amount of debt per capita is calculated by dividing total debt by total population. State population for 2006 is based on a U.S. Census Bureau interim population projection.

SCHEDULE 9 – PLEDGED REVENUE COVERAGE
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
Governmental Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Renewable Resource Program Bond										
Revenue										
Loan repayment (principal and interest)	$3,001	$3,507	$3,395	$4,361	$3,317	$3,933	$3,464	$3,643	$ 4,247	$3,036
Northwestern Energy	2,114	2,455	2,648	2,747	2,269	2,026	2,535	2,348	2,623	2,800
STIP interest earnings	-	-	-	-	-	-	59	119	100	176
Debt service fund interest	-	-	-	-	-	-	72	53	131	223
Less: Operating expenses	-	-	-	-	-	-	-	-	-	-
Net available revenue	$5,115	$5,962	$6,043	$7,108	$5,586	$5,959	6,130	6,163	7,101	6,235
Debt service										
Principal	$2,310	$2,445	$2,695	$3,805	$2,910	$3,205	$4,040	$4,535	$10,515	$4,630
Interest	$3,418	$3,507	$3,381	$3,225	$3,030	$1,714	$1,975	$1,919	$ 1,719	$1,476
Coverage	0.9	1.0	1.0	1.0	0.9	1.2	1.0	1.0	0.6	1.0

	Fiscal Year									
Governmental Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Transportation Refunding Bond										
Revenue										
Motor fuel taxes	$ 166,835	$ 169,447	$ 171,265	$ 178,938	$ 174,299	$ 180,600	$ 181,758	$ 188,754		
Gross vehicle weight fees	31,067	30,038	30,983	33,935	31,555	26,425	25,339	26,308		
Other	3,817	1,907	9,056	5,141	6,408	6,211	4,132	41,715		
Less: Operating expenses	(204,381)	(192,175)	(210,797)	(226,147)	(212,237)	(202,624)	(199,193)	(281,286)		
Net available revenue	$ (2,662)	$ 9,217	$ 507	$ (8,133)	$ 25	$ 10,612	$ 12,036	$ (24,509)		
Debt service										
Principal	$ 11,235	$ 11,795	$ 10,865	$ 11,355	$ 11,885	$ 12,470	$ 13,095	$ 3,705		
Interest	$ 6,129	$ 3,419	$ 2,826	$ 2,315	$,,,,,1,757	$ 1,154	$ 514	$ 94		
Coverage	(0.2)	0.6	0.0	(0.6)	0.0	0.8	0.9	(6.5)		

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
Governmental Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
US Highway 93 GARVEES Bond										
Revenue										
Motor fuel taxes									$ 181,153	$ 196,154
Gross vehicle weight fees									26,547	27,755
Other									50,696	45,070
Less: Operating expenses									(253,722)	(285,334)
Net available revenue									$ 4,674	$ (16,335)
Debt service										
Principal										$ 4,960
Interest									$ 214	$ 6,917
Coverage									21.8	(1.4)

	Fiscal Year									
Governmental Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Middle Creek Dam Project Note Payable										
Revenue										
Middle Creek Water Users Assoc loan payments	$82	$62	$79	$87	$104	$104	$119	$99	$99	$82
Less: Operating expenses										
Net available revenue	$82	$62	$79	$87	$104	$104	$119	$99	$99	$82
Debt service										
Principal	$31	$32	$33	$34	$ 35	$ 37	$ 38	$39	$41	$42
Interest	$51	$30	$46	$53	$ 69	$ 67	$ 81	$60	$59	$40
Coverage	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
Governmental Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Tongue River Dam Project Note Payable										
Revenue										
Tongue River Water Users Assoc loan payments				$128	$128	$128	$128	$128	$128	$128
Revenue from sale of electricity				162	162	162	162	162	162	162
Less: Operating expenses										
Net available revenue				$290	$290	$290	$290	$290	$290	$290
Debt service										
Principal				$290	$290	$290	$290	$290	$290	$290
Interest				-	-	-	-	-	-	-
Coverage				1.0	1.0	1.0	1.0	1.0	1.0	1.0

	Fiscal Year									
Governmental Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Water Conservation Note Payable										
(Little Dry Project)										
Revenue										
Little Dry Water Users Assoc loan payments	$3	$3	$3	$3	$3	$3	$3	$3	$3	$3
Less: Operating expenses	-	-	-	-	-	-	-	-	-	-
Net available revenue	$3	$3	$3	$3	$3	$3	$3	$3	$3	$3
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	$1	$1	$2	$2	$2	$2	$2	$2	$2	$2
Interest	$2	$2	$1	$1	$1	$1	$1	$1	$1	$1
Coverage	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
Governmental Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Water Conservation Note Payable										
(Petrolia Project)										
Revenue										
Petrolia Irrigation District loan payments	$3	$3	$3	$3	$3	$3	$3	$3	$3	$3
Less: Operating expenses										
Net available revenue	$3	$3	$3	$3	$3	$3	$3	$3	$3	$3
Debt service										
Principal	$1	$1	$1	$1	$1	$1	$2	$2	$2	$2
Interest	$2	$2	$2	$2	$2	$2	$1	$1	$1	$1
Coverage	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

	Fiscal Year									
Business-type Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Economic Development Bonds										
(Municipal Finance Consolidation Irrigation Dist)										
Revenue										
Principal and interest repayments									$284	$512
Investment income									5	3
Less: Operating expenses									-	-
Net available revenue									$289	$515
Debt service										
Principal									$325	$450
Interest									$ 81	$ 30
Coverage									0.7	1.1

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
Business-type Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Economic Development Bonds										
(Conservation Reserve Enhancement Program)										
Revenue										
Principal and interest repayments									$2,135	$1,765
Investment income									4	9
Less: Operating expenses									-	-
Net available revenue									$2,139	$1,774
Debt service										
Principal									$1,937	$1,475
Interest									$ 263	$ 201
Coverage									1.0	1.1

	Fiscal Year									
Business-type Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Economic Development Bonds										
(Municipal Finance Consolidation Act Bonds)										
Revenue										
Principal and interest repayments									$300	
Investment income									-	
Less: Operating expenses									-	
Net available revenue									$300	
Debt service										
Principal									$294	
Interest									$ 1	
Coverage									1.0	

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
Business-type Activities	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
MUS Workers Compensation Bonds Payable										
Revenue										
Workers compensation premiums								$ 2,424	$ 2,978	$ 3,543
Less: Operating expenses								(2,489)	(2,785)	(2,932)
Net available revenue								$ (65)	$ 193	$ 611
Debt service										
Principal								$ 395	$ 395	$ 410
Interest								$ 48	$ 46	$ 34
Coverage (1)								(0.1)	0.4	1.4

Sources: Montana Departments of Commerce (Board of Investments), Natural Resources and Conservation, Transportation
Montana University System

Note: (1) Coverage equals net available revenue divided by debt service.

SCHEDULE 10 – RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Five Fiscal Years
(amounts expressed in thousands, except per capita amount, in dollars)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Total	Percentage of Personal Income	Debt Per Capita
2002	$214,135	$15,327	$198,808	0.87%	$218
2003	227,625	14,304	213,321	0.89%	232
2004	219,645	14,946	204,699	0.80%	221
2005	213,195	12,957	200,238	0.74%	214
2006	230,065	13,700	216,365	0.80%	227

Source: Statewide Accounting, Budgeting, and Human Resource System

Notes: The schedule information is available beginning in fiscal year 2002, the year GASB Statement 34 was implemented. Details regarding the State's debt can be found in Note 11 of the financial statements.

(1) Debt as a percentage of personal income equals total debt divided by total personal income from Schedule 5. Used calendar year 2005 personal income for fiscal year 2006 debt percentage calculation.
(2) Debt per capita is calculated by dividing total debt by total population. State population for 2006 is based on a U.S. Census Bureau interim population projection.

SCHEDULE 11 – DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Calendar Years

	Calendar Year									
	1996	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**
Population										
Montana *(in thousands)*	886	890	892	898	904	906	910	918	927	936
Percentage change	1.0%	0.5%	0.2%	0.7%	0.7%	0.2%	0.4%	0.9%	1.0%	1.0%
National *(in thousands)*	269,394	272,647	275,854	279,040	282,193	285,108	287,985	290,850	293,657	296,410
Percentage change	1.2%	1.2%	1.2%	1.2%	1.1%	1.0%	1.0%	1.0%	1.0%	0.9%
Total Personal Income										
Montana *(in millions)*	16,880	17,688	18,857	19,373	20,716	22,359	22,819	24,073	25,670	27,046
Percentage change	4.9%	4.8%	6.6%	2.7%	6.9%	7.9%	2.1%	5.5%	6.6%	5.4%
National *(in billons)*	6,512	6,907	7,416	7,796	8,422	8,717	8,873	9,151	9,717	10,225
Percentage change	6.0%	6.1%	7.4%	5.1%	8.0%	3.5%	1.8%	3.1%	6.2%	5.2%
Per Capital Personal Income										
Montana	19,047	19,877	21,130	21,585	22,929	24,676	25,065	26,227	27,694	28,906
Percentage change	3.8%	4.4%	6.3%	2.2%	6.2%	7.6%	1.6%	4.6%	5.6%	4.4%
National	24,175	25,334	26,883	27,939	29,845	30,574	30,810	31,463	33,090	34,495
Percentage change	4.8%	4.8%	6.1%	3.9%	6.8%	2.4%	0.8%	2.1%	5.2%	4.2%
Resident Civilian Labor Force and Employment										
Civilian labor force	446,900	450,235	459,925	464,782	469,083	470,262	469,778	472,041	485,149	493,533
Employed	422,051	426,363	434,076	440,063	446,742	449,175	448,627	451,043	464,389	473,683
Unemployed	24,849	23,872	25,849	24,719	22,341	21,087	21,151	20,998	20,760	19,850
Unemployment rate	5.6%	5.3%	5.6%	5.3%	4.8%	4.5%	4.5%	4.4%	4.3%	4.0%
Nonfarm Wage and Salary Workers *(in thousands)*										
Goods-producing industries										
Natural Resources and Mining	6.4	6.3	6.1	6.1	6.0	6.2	6.2	6.2	7.1	7.8
Construction	17.6	18.3	19.3	20.0	20.4	21.2	21.7	23.1	24.9	27.5
Durable goods	14.3	14.4	14.6	15.1	15.2	14.4	13.1	12.1	12.1	12.3
Nondurable goods	7.6	7.7	7.4	7.4	7.2	7.0	6.9	6.9	7.1	7.1
Subtotal goods-producing industries	45.9	46.7	47.4	48.6	48.8	48.8	47.9	48.3	51.2	54.7
Service-producing industries										
Transp, communications, and utilities	23.1	23.5	24.1	24.6	24.7	24.1	23.7	23.1	23.3	23.7
Trade	66.3	66.9	68.4	69.0	69.4	68.9	68.9	69.1	70.8	71.6
Finance, insurance, and real estate	16.6	17.1	17.6	18.1	18.5	18.8	19.3	20.3	21.1	21.4
Service	131.0	132.7	136.2	140.5	145.2	146.9	151.4	154.2	158.4	162.9
State and local government	64.0	64.7	65.7	66.0	66.8	70.7	71.1	72.0	72.9	72.9
Federal government	12.8	12.6	12.7	12.7	13.4	13.4	13.8	13.8	13.8	13.5
Subtotal service-producing industries	313.8	317.5	324.7	330.9	338.0	342.8	348.2	352.5	360.3	366.0
Total Nonfarm Wage and Salary Employment	359.7	364.2	372.1	379.5	386.8	391.6	396.1	400.8	411.5	420.7

Sources: Population Division, U.S. Census Bureau
Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce
Bureau of Labor Statistics, U.S. Department of Labor

Notes: Total personal income is comprised of earned income, dividends, interest and rents, and government transfer payments. Per capita income is calculated by dividing personal income by population; amounts may not be exact due to rounding.

SCHEDULE 12 – PRINCIPAL EMPLOYERS
Current Fiscal Year and Nine Fiscal Years Ago

	1997			2006		
Employer	**Employees**	**Rank**	**Percentage of Total State Employment**	**Employees**	**Rank**	**Percentage of Total State Employment**
State of Montana	20,500–21,000	1	4.87%	21,500–22,000	1	4.52%
Federal Government	12,500–13,000	2	2.99	13,500–14,000	2	2.86
Wal-Mart	—		—	4,000–4,500	3	0.88
Deaconess Billings Clinic	N/A	4	—	2,500–3,000	4	0.57
Albertsons	—		—	2,000–2,500	5	0.47
Town Pump	N/A	10	—	2,000–2,500	6	0.47
Better Business Systems	—		—	2,000–2,500	7	0.47
St. Vincent Healthcare	—		—	2,000–2,500	8	0.47
Benefis Healthcare	N/A	3	—	1,500–2,000	9	0.36
Stillwater Mining	—		—	1,500–2,000	10	0.36
Buttreys	N/A	5	—	—		—
K-Mart	N/A	6	—	—		—
Montana Power	N/A	7	—	—		—
Plum Creek Timber	N/A	8	—	—		—
Providence Services	N/A	9	—	—		—

N/A = not available

Sources: Montana Department of Labor
Bureau of Labor Statistics, U.S. Department of Labor

Notes: Percentage of total state employment (Schedule 11) is based on the midpoints in the ranges given.

SCHEDULE 13 – FULL-TIME EQUIVALENT STATE EMPLOYEES BY FUNCTION/PROGRAM
Last Five Fiscal Years

	Fiscal Year				
Function/Program	**2002**	**2003**	**2004**	**2005**	**2006**
Governmental:					
General government	1,375	1,614	1,575	1,562	1,615
Public safety/corrections	1,925	1,937	1,930	1,955	2,048
Transportation	2,036	2,055	2,025	2,023	2,063
Health/social services	2,674	2,577	2,539	2,575	2,621
Education/cultural	416	429	402	407	428
Resource/recreation/environment	1,430	1,694	1,731	1,765	1,853
Economic development/assistance	912	884	925	952	965
Total governmental	10,768	11,190	11,127	11,239	11,593
Business-type:					
Liquor Stores	28	28	29	27	38
State Lottery	30	31	30	32	32
Economic Development Bonds	4	4	4	4	4
Hail Insurance	2	2	3	2	3
General Government Services	109	102	94	104	96
Prison Funds	38	35	31	32	34
MUS Group Insurance	3	3	3	2	3
Total business-type	214	205	194	203	210
Fiduciary:					
Pension Trust	46	49	47	46	48
Total fiduciary	46	49	47	46	48
Component unit:					
Housing Authority	18	17	19	21	20
Facility Finance Authority	2	2	2	2	2
State Compensation Insurance (New Fund)	228	239	252	261	265
Montana State University	3,878	3,916	3,960	3,994	3,940
University of Montana	3,064	3,129	3,187	3,238	3,281
Total component unit	7,190	7,303	7,420	7,516	7,508
Total full-time equivalent employees	18,218	18,747	18,788	19,004	19,359

Source: Statewide Accounting, Budgeting, and Human Resource System

Note: The number of full-time equivalent employees is presented by functional/programmatic categories consistent with the level of expense detail required by GASB Statement 34. Thus, the employee information is available beginning in fiscal year 2002.

SCHEDULE 14 – OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Five Fiscal Years

	Fiscal Year				
Function/Program	**2002**	**2003**	**2004**	**2005**	**2006**
Governmental activities:					
General government					
Department of Revenue					
Electronically-filed income tax returns	140,034	168,231	195,880	224,653	236,200
Paper-filed income tax returns	290,009	265,998	243,247	200,102	203,100
Judiciary					
Supreme Court total filings (1)	798	860	882	738	N/A
District Court total filings (1)	33,443	37,456	38,579	38,619	N/A
Public safety/corrections					
Department of Corrections					
Incarcerated offenders (2)	2,402	2,156	2,307	2,535	2,738
Supervised offenders (2)	7,048	7,787	8,081	8,460	9,287
Department of Justice					
Driver's licenses issued	123,070	112,727	149,714	163,336	171,003
Vehicles registered	1,117,152	1,153,352	1,262,990	972,849	914,184
Department of Military Affairs (Army Program Facilities Office)					
Work orders received	2,500	2,445	2,066	3,272	2,648
Work orders completed	1,950	2,102	1,555	2,843	2,349
Work orders unfunded or not completed	550	343	511	429	172
Transportation					
Department of Transportation					
Paved roads (miles)	18,980	18,998	19,017	19,020	19,050
Unpaved roads (miles)	51,717	51,641	51,624	51,623	55,281
Health/social services					
Department of Public Health and Human Services					
Senior citizens receiving personal long-term care assistance	2,856	2,707	2,801	2,808	2,869
Number of households provided with energy assistance	16,977	18,000	19,125	20,463	21,552
Education/cultural					
Office of Public Instruction					
K-12 public school enrollment	151,947	149,995	148,356	146,705	145,259
Public schools	877	866	859	852	840
Commissioner of Higher Education					
Total enrollment for Montana University System	28,795	29,184	29,520	29,122	29,181
Total enrollment for Colleges of Technology	3,295	3,489	3,663	3,641	3,910
Resource/recreation/environment					
Department of Natural Resources and Conservation					
Revenue generated on state trust lands (millions of dollars) (3)	$63.4	$62.5	$72.8	$66	$66
Oil production (millions of bbls) (3)	16.05	18.1	19.9	20.9	21.5
Gas production (millions of mcf) (3)	77.3	78.8	78.9	80.5	82.9
Department of Fish, Wildlife and Parks					
License and permit sales (2) (4)	1,566,842	1,598,180	1,751,581	1,752,315	1,787,361
State park visitation (millions)	1.1	1.6	1.6	1.65	1.7

Function/Program	Fiscal Year 2002	2003	2004	2005	2006
Governmental activities (continued):					
Resource/recreation/environment (continued)					
Department of Environmental Quality					
Environmental permit applications	3,819	5,047	5,192	6,245	8,044
Environmental violations	2,788	2,888	3,338	3,655	2,166
Economic development/assistance					
Department of Commerce (Community Development)					
Treasure State Endowment Project – applications	55	-	47	-	57
Treasure State Endowment Project – construction awards	-	40	-	40	-
Community Development Block Grant – public facility applications	8	13	10	14	11
Community Development Block Grant – public facility awards	8	12	7	8	7
Business-type activities:					
Unemployment Insurance					
Department of Labor					
Initial claims	58,821	60,300	56,743	50,216	46,697
Average weekly benefit (dollars)	$185.67	$195.43	$200.93	$209.37	$202.67
Exhaustion rate (percent)	36.6%	36.4%	38.4%	32.7%	29.8%
Liquor Stores					
Department of Revenue					
Liquor licenses issued	2,210	2,157	2,233	2,262	2,267
Liquor cases distributed	463,881	490,153	513,885	535,635	578,941
State Lottery					
Department of Administration					
Total dollars in ticket sales (millions of dollars)	$33.63	$34.68	$36.74	$33.81	$39.92
Transfer to the General Fund (millions of dollars)	$7.47	$7.45	$8.11	$7.2	$9.11
General Government Services					
Department of Commerce (HUD Section 8)					
Applications reviewed – homebuyers assistance (dollars) (5)	-	$1,608,335	$1,531,543	$2,290,100	$466,115
Grants awarded – homebuyers assistance (dollars) (5)	-	$1,608,335	$1,531,543	$1,547,323	$466,115

N/A = not available

Sources: Governor's Office of Budget and Program Planning, Biennium Executive Budget
Montana Departments of Administration, Justice, Military Affairs, and Transportation
Montana Commissioner of Higher Education
Unemployment Insurance Data Summary, Employment & Training Administration, U.S. Department of Labor

Notes:
(1) Operating indicators are reported on a calendar-year basis.
(2) Operating indicators for fiscal year 2006 are estimated.
(3) Operating indicators for fiscal years 2005 and 2006 are estimates.
(4) Effective with fiscal year 2004, license and permit sales reported by license year.
(5) As of July 2006, an additional $483,917 in remaining Community Housing Development Organization (CHDO) set-aside funds was available in the second 2006 application round (deadline: August 1).

SCHEDULE 15 – CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Five Fiscal Years

	Fiscal Year				
Function/Program	**2002**	**2003**	**2004**	**2005**	**2006**
Governmental activities:					
General government					
Department of Administration					
Buildings	50	47	47	48	48
Data processing equipment	762	825	866	861	916
Judiciary					
Vehicles	10	50	57	63	61
Public safety/corrections					
Department of Corrections					
Vehicles	413	418	269	288	297
Buildings	160	149	155	152	155
Department of Justice					
Vehicles	389	395	396	401	409
Laboratory/scientific equipment	192	158	164	168	166
Transportation					
Department of Transportation					
Vehicles	4,233	4,055	4,027	4,006	4,032
Buildings	720	763	852	751	729
Health/social services					
Department of Public Health and Human Services					
Vehicles	318	333	323	331	330
Buildings	137	134	135	129	127
Education/cultural					
Historical Society					
Buildings	311	707	15	14	3
Resource/recreation/environment					
Department of Natural Resources and Conservation					
Vehicles	810	853	766	925	672
Buildings	182	181	179	179	177
Department of Fish, Wildlife and Parks					
Vehicles	1,305	1,226	1,238	1,462	1,610
Buildings	1,287	743	761	742	816
Department of Environmental Quality					
Vehicles	52	60	60	60	59
Laboratory/scientific equipment	239	246	131	141	124
Economic development/assistance					
Department of Commerce					
Buildings	7	9	685	685	258
Business-type activities:					
State Lottery					
Department of Administration					
Vehicles	15	17	14	12	14
General government services					
Department of Administration					
Vehicles	21	24	14	13	14
Prison funds					
Department of Corrections					
Vehicles	40	40	42	45	48

Sources: Statewide Accounting, Budgeting, and Human Resource System
Vehicle Exposure and Commercial Property Schedules, Risk Management and Tort Defense Division
Department of Administration

Note: The schedule information is available beginning in fiscal year 2002, the year GASB Statement 34 was implemented.