LEWIS AND CLARK COUNTY

MONTANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR 2014

July 1, 2013 to June 30, 2014

Shed hunting,… also known as antler hunting, consists of looking for antlers that the elk, deer, moose, and antelope have discarded during the winter months. This outdoor activity can be enjoyed by all ages and has been compared to an Easter egg hunt. A large number of people visit Wildlife Management Areas across the State of Montana beginning in mid-May to shed hunt.

Wildlife Management Areas (WMA's) within Lewis and Clark County

There are several WMA's located in Lewis and Clark County. They offer refuge to wildlife, usually from early December to early May, which also provides big game security. This period of isolation allows the animals to strive throughout the winter and to give birth to their young without human interaction.

The Beartooth WMA crosses the county line into Cascade County and is 31,947 acres. It is located about 40 miles north of Helena, with emphasis on mule deer and elk. The management goal includes native wildlife species and a variety of vegetation to provide food and cover for the wildlife, while allowing public recreation and hunting opportunities.

The Sun River WMA is 19,771 acres and is located about 9 miles northwest of Augusta. The management goal includes maintaining and enhancing diversity and quality for elk and other wildlife species that currently use the WMA, while allowing wildlife viewing and hunting opportunities.

The WMA's in Lewis and Clark County are home to many species including: birds, amphibians, reptiles, fish, and mammals. Grizzly bears have been sighted in the Sun River WMA, while white tail deer, mule deer, elk, bighorn sheep, mountain lions, black bears, coyotes, and beavers have been sighted in both WMA's listed above.

The WMA's open in mid-May to the public for recreational use. Those uses vary per management area, but include: hiking, biking, horseback riding, bird watching, photography, boating, fishing, camping, picnicking, hunting, trapping, wildlife viewing, shed hunting, and enjoying the great outdoors.

LEWIS & CLARK COUNTY, MONTANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended June 30, 2014

July 1, 2013 to June 30, 2014

PRESENTED BY
LEWIS AND CLARK COUNTY ACCOUNTING DEPARTMENT

LEWIS AND CLARK COUNTY

HELENA, MONTANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2014

July 1, 2013 - June 30, 2014

Prepared By: Lewis and Clark County, Accounting Department

Paulette DeHart, County Treasurer

Rodger Nordahl

Amy Reeves

INTRODUCTORY SECTION

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

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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 25, 2014

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 (hereafter referred to as County) for the fiscal year ended June 30, 2014.

This report consists of management's representations concerning the finances of the 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 the 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, 2014, 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 unmodified opinions over the County's basic financial statement opinion units, as listed in the accompanying table of contents for the fiscal year ended June 30, 2014. 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 the 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 is 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. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of Lewis and Clark County

The 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 eleven 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 66,805. 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 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, along with the various public health services 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 County reports include the Cooperative Health Center as a component unit. The county operated a nursing home, but sold the facility on June 1, 2012, on an installment sale. Current activity centers around collection of the principal and interest related to the sale.

The annual budget serves as the foundation for the 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 the County operates.

The County has experienced the effects of the national economic downturn. After the economic downturn starting in FY08, the County experienced a slowdown in several areas. Subdivision applications, permits for septic systems and tonnage received at the landfill dropped significantly as new construction stopped. Over the past six years, the County has seen slow, but steady growth. Property tax revenue has grown at approximately 2% each year. This growth is far below the levels the County experienced in the years prior to the recession, but is comparable to historic growth levels.

The County has performed well during this period of economic downturn, with an unemployment rate much lower than the state and national rates. Helena has a stable economy due to an estimated one-third of jobs being held by federal, state, county, or city government workers. The current unadjusted unemployment figure for the County is 3.7 percent. This is down .8 percent from one year ago. The current unadjusted unemployment figure for the Montana is 4.6 percent and the nation is 6.1 percent.

The County conducts various planning processes (long-term, mid-term and short-term), to help guide the government and to insure that decisions are made in the context of the organization as a whole and with a long-term perspective. Diligent efforts are made to insure each of these component planning processes are in concert with one another. This so called "Linkage" is paramount to insure short-term decisions are consistent with the overriding values embodied in the mid-term and long-term planning processes adopted by the County Commission.

Each element of the County's planning process has a different purpose and timeframe. The County's Mission, Core Values Statement and Growth Policy are the most far-reaching in nature—20 to 25 years. The Capital Improvement Program and the Five-Year Financial Forecast are mid-term in nature—5 years. The Annual Budget and the Capital Budget are short-term—covering a 1-year timeframe. The most important requisite is that they are coordinated efforts.

Mid -term financial planning for the 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 County Commissioner 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 2014, $1.9 million was set aside for future replacement of capital assets.

Financial policies are guidelines for operational and strategic decision making related to financial matters, as they identify acceptable and unacceptable courses of action, establish parameters in which the

government can operate, and provide a standard against which the government's fiscal performance can be judged.

The County's annual budget is developed in accordance with the policies and priorities set forth in the five year strategic financial plan, County Commission goals, the needs of the County, and state and federal laws. Program/project priorities and service levels will be established by the aforementioned plans.

The County will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source. The County will pursue an aggressive policy of collecting revenues. An aggressive policy of collecting revenues will help to insure revenue estimates are met, all taxpayers are treated fairly and consistently, and delinquencies are kept to a minimum. The County will aggressively pursue opportunities for Federal or State grant funding. An aggressive policy of pursuing opportunities for Federal or State grant funding provides citizens assurance that the County is striving to obtain all state and federal funds to which it is entitled—thereby reducing dependence upon local taxpayers for the support of local public services.

The County will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt. The County will set fees and rates at levels which fully recover the total direct and indirect costs—including operations, capital outlay, and debt service. The County recognizes that accounting principles generally accepted for state and local governments discourage the "earmarking" of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the County's management of its fiscal affairs.

The County will estimate revenues in a realistic and conservative manner. Aggressive revenue estimates significantly increase the chances of budgetary shortfalls occurring during the year— resulting in either deficit spending or required spending reductions. Realistic and conservative revenue estimates, on the other hand, will serve to minimize the adverse impact of revenue shortfalls and will also reduce the need for mid-year spending reductions.

The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures. Utilizing one-time revenues to fund on-going expenditures may result in incurring annual expenditure obligations which may be unfunded in future years. Using one-time revenues to fund capital assets or other non-recurring expenditures better enables future administrations and Commissions to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.

The 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. The County has formally adopted an investment policy established by the committee, which outlines the investment goals and strategies. It has been the intent of the County to add additional stability for the overall portfolio by creating a laddering process using treasury bills, agency notes and certificate of deposits.

Although the County has a fairly stable economic environment, 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

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.

In 2004, the voters of the 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 of the Fairgrounds. 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. Fiscal year 2014 was the last year on the construction mill levy.

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, 2013. This was the nineteenth 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	Nancy Everson, CPA	Rodger Nordahl
Treasurer/Clerk and Recorder	Finance Officer	Accounting Manager

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

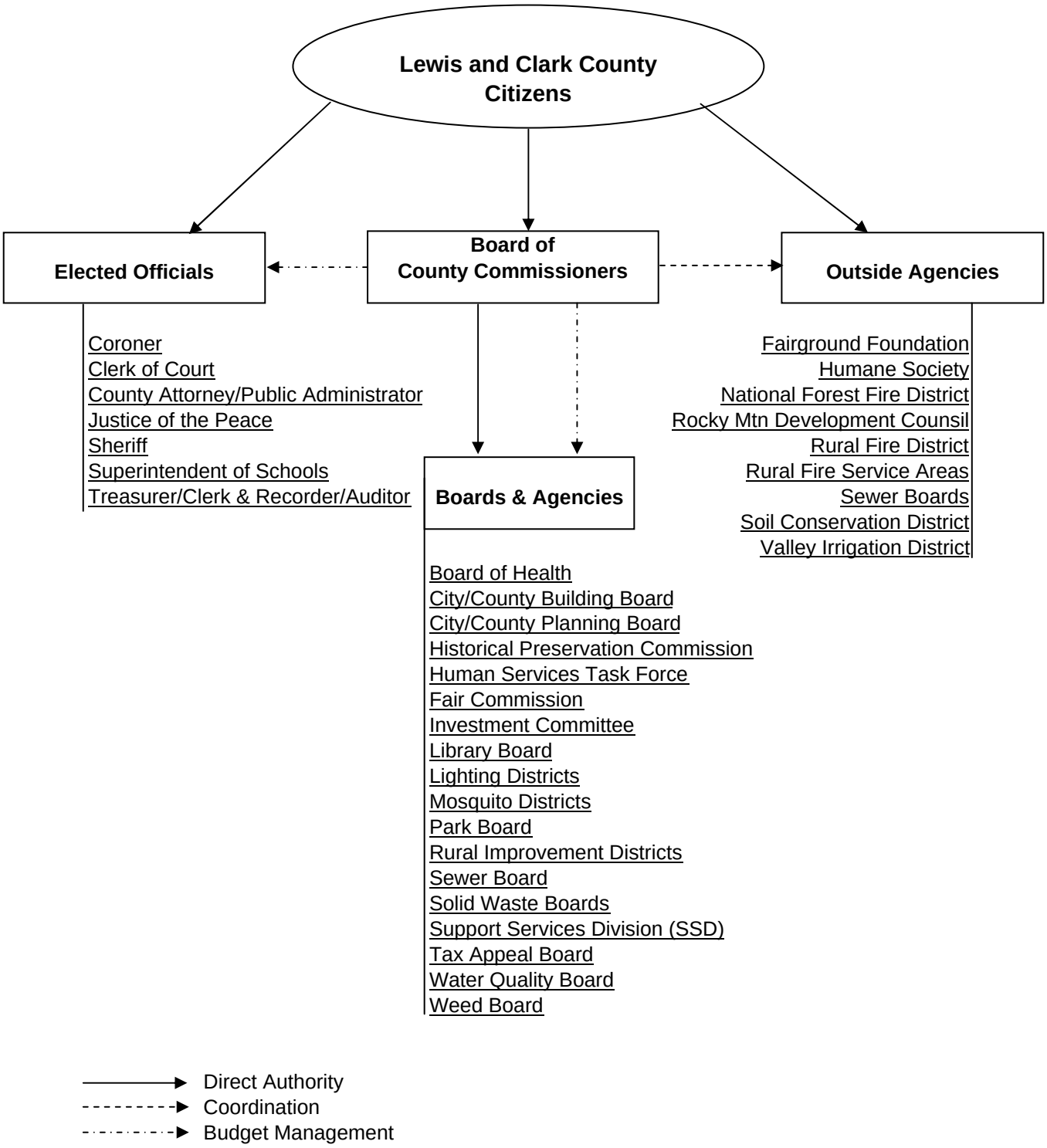
Lewis and Clark County Montana

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

Lewis and Clark County, Montana
ORGANIZATIONAL CHART



LEWIS AND CLARK COUNTY
HELENA, MONTANA
JUNE 30, 2014

LIST OF PRINCIPAL OFFICIALS

BOARD OF COUNTY COMMISSIONERS

Mrs. Susan Good Geise	Chair
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. Michael 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 Mike Menahan	District Court Judge
The Honorable Jeffrey Sherlock	District Court Judge
The Honorable James Reynolds	District Court Judge

FINANCIAL SECTION

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

anderson ZURMUEHLEN

ANDERSON ZURMUEHLEN & CO., P.C. • CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS
MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

DISCOVERY BLOCK • 828 GREAT NORTHERN BOULEVARD • P.O. BOX 1040 • HELENA, MONTANA 59624-1040
TEL: 406.442.1040 • FAX: 406.442.1100 • WEB: www.azworld.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lewis & Clark County, Montana as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Lewis & Clark County, Montana as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and public safety fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and Schedule of Other Postemployment Benefit Plans on pages 5–15 and 80 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.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lewis & Clark County, Montana's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, schedules of 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 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.

The combining and individual nonmajor fund financial statements and schedules, schedules of capital assets used in the operations of governmental funds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements 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 do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2014, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lewis & Clark County, Montana's internal control over financial reporting and compliance.

Anderson ZurMuehlen & Co. P.C.

Helena, Montana
November 25, 2014

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LEWIS AND CLARK COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2014 and 2013

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, 2014 and 2013. 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 and deferred outflows of resources exceeded it liabilities and deferred inflows of resources at June 30, 2014 by $75.2 million (reported as net position) compared with $70.2 million at June 30, 2013. Of this amount, $24.1 million (reported as unrestricted net position) may be used to meet the government's general obligations to citizens and creditors.

- The total net position increased by $5.0 million. The current year increase is a result of the county's investment in large infrastructure projects and building construction projects, along with the continual saving of resources by departments for future capital purchases/improvements in excess of amounts being spent.

- The County received over $2.2 million from the settlement of two protested tax cases.

- As of June 30, 2014, Lewis and Clark County's governmental funds reported combined ending fund balances of $24.7 million, compared with $23.1 million at June 30, 2013. Of this amount, $18.1 million is available for spending at the government's discretion (committed, assigned, and unassigned fund balances).

- Major infrastructure and construction projects have continue through the last three fiscal years. Several of the road and building projects were completed in this fiscal year, but several more were started.

- Lewis and Clark County made principal payments for the general obligation bond, special assessment loans, revenue bonds, and contracts/loans of $1.5 million. The County accrued a liability of $3,815,000 for lawsuits with a very likely chance of an unfavorable outcome.

- For a summary of new GASB pronouncements adopted in the current fiscal year, see Note 2 – Stewardship, Compliance and Accountability, Section D. New Accounting Guidance Implemented pages 48 – 49.

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 Position 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, deferred outflow of resources, liabilities, and deferred inflows of resources 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 positions and changes in them. The County's net position - the difference between assets plus deferred outflow of resources and liabilities plus deferred inflows of resources - are one way to measure the financial position of the County. Over time, increases or decreases in the County's net position 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 Position 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 one separate legal entity in its report - the Cooperative Health Center. Although legally separate, this component unit is important because the County is financially accountable for them.

The government-wide statements can be found on pages 18 and 19 of this report.

Fund Financial Statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law and by bond covenants. Also, the Board of County Commissioners establishes funds to help control and manage money for particular purposes or to meet legal responsibilities for using certain taxes, grants and other

money. For example, the County maintains separate funds for on-going federal grants in order to track specific expenditures to the grant.

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

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. These funds focus on how money flows into and out of the funds and the balances left at year-end that are available for spending. These funds use the modified accrual method of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Lewis and Clark County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the public safety fund, the rural special improvement district debt fund, 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 Position and the Statement of Activities, but provide more detail and additional information, such as cash flows.

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 34, 35 and 164-183 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 37-76 of this report.

Other information – The basic financial statements are preceded by management's discussion and analysis and followed by other post employment benefits information. These sections are required supplementary information.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds, internal service, and the discretely-presented component unit funds are presented immediately following the required supplementary information section. Combining and individual fund statements and schedules can be found on pages 81-162 of this report.

THE COUNTY AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Lewis and Clark County, the net position was $75,220,084 at June 30, 2014.

Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	$ 38,082,021	$ 35,314,608	$ 3,456,856	$ 2,588,649	$ 41,538,877	$ 37,903,257
Capital assets	35,868,069	33,782,498	15,028,973	15,297,922	50,897,042	49,080,420
Total assets	73,950,090	69,097,106	18,485,829	17,886,571	92,435,919	86,983,677
Deferred outflows of resources	-	-	-	-	-	-
Long-term liabilities outstanding	7,018,381	7,397,007	4,405,252	5,396,492	11,423,633	12,793,499
Other liabilities	5,612,094	1,636,707	180,108	177,110	5,792,202	1,813,817
Total liabilities	12,630,475	9,033,714	4,585,360	5,573,602	17,215,835	14,607,316
Deferred inflows of resources	-	2,184,611	-	-	-	2,184,611
Net position:						
Net Investment in capital assets	33,891,513	31,552,823	11,779,807	11,156,835	45,671,320	42,709,658
Restricted	4,551,439	4,580,612	886,341	883,923	5,437,780	5,464,535
Unrestricted	22,876,663	21,745,346	1,234,321	272,211	24,110,984	22,017,557
Total net position	$ 61,319,615	$ 57,878,781	$ 13,900,469	$ 12,312,969	$ 75,220,084	$ 70,191,750

The largest portion of Lewis and Clark County's net position, approximately 60.7 percent, reflects its net 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.

The Restricted portion of Lewis and Clark County's net position, 7.2 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $24,110,984, 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 position, both for the government as a whole, as well as for its separate governmental and business-type activities.

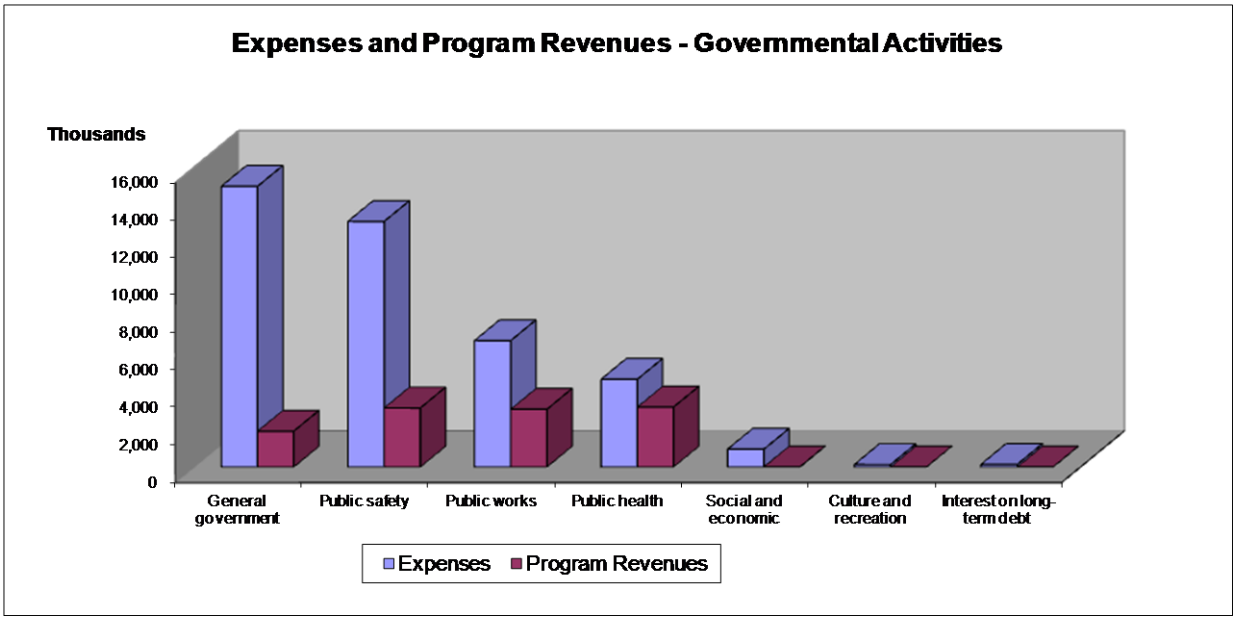
Changes in Net Position

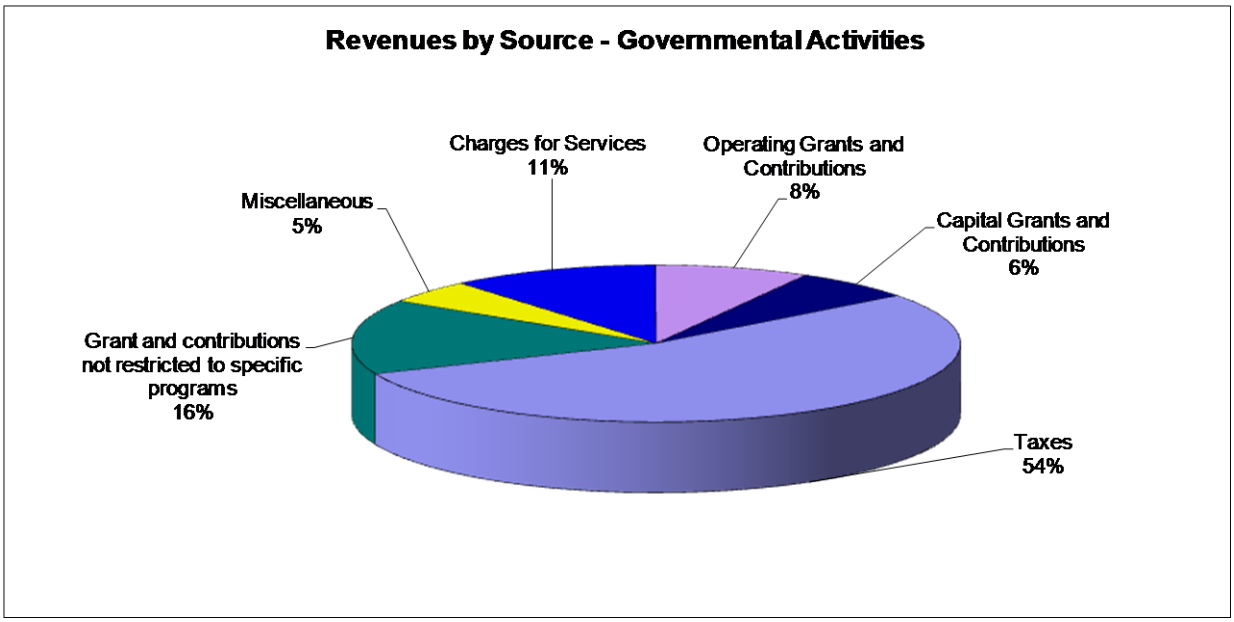
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Fees, fines, and charges for services	$ 4,893,251	$ 4,200,411	$ 3,966,419	$ 3,817,670	$ 8,859,670	$ 8,018,081
Operating grants and contributions	3,628,532	3,878,827	21,833	11,156	3,650,365	3,889,983
Capital grants and contributions	2,826,665	1,998,031	-	-	2,826,665	1,998,031
Total program revenues	11,348,448	10,077,269	3,988,252	3,828,826	15,336,700	13,906,095
General revenues:						
Taxes	23,865,220	22,365,369	1,567,929	1,495,143	25,433,149	23,860,512
Grants and contributions not restricted to specific programs	6,817,006	4,465,139	-	-	6,817,006	4,465,139
Other	2,126,419	886,592	9,058	7,718	2,135,477	894,310
Total revenues	44,157,093	37,794,369	5,565,239	5,331,687	49,722,332	43,126,056
Expenses:						
General government	14,967,405	9,822,134	-	-	14,967,405	9,822,134
Public safety	13,093,013	11,968,464	-	-	13,093,013	11,968,464
Public works	6,741,902	6,197,203	-	-	6,741,902	6,197,203
Public health	4,678,387	4,954,877	-	-	4,678,387	4,954,877
Social and economic development	953,864	1,457,459	-	-	953,864	1,457,459
Culture and recreation	129,011	161,716	-	-	129,011	161,716
Interest on long-term debt	134,902	147,852	-	-	134,902	147,852
Solid waste	-	-	2,389,304	2,574,462	2,389,304	2,574,462
Nursing home	-	-	35,301	199,829	35,301	199,829
Fairgrounds	-	-	1,570,909	1,629,256	1,570,909	1,629,256
Total expenses	40,698,484	34,709,705	3,995,514	4,403,547	44,693,998	39,113,252
Increase in net position before transfers	3,458,609	3,084,664	1,569,725	928,140	5,028,334	4,012,804
Transfers	(17,775)	(49,320)	17,775	49,320	-	-
Increase in net position	3,440,834	3,035,344	1,587,500	977,460	5,028,334	4,012,804
Net position, beginning	57,878,781	54,843,437	12,312,969	11,335,509	70,191,750	66,178,946
Net position, ending	$ 61,319,615	$ 57,878,781	$ 13,900,469	$ 12,312,969	$ 75,220,084	$ 70,191,750

Governmental Activities - Governmental activities increased Lewis and Clark County's net position by $3,440,834, thereby accounting for 68.4 percent of the total growth in the net position

of Lewis and Clark County. Total revenues increased by $6,362,724 or 16.8 percent, with total expenses increasing by $5,988,779 or 17.3 percent. Elements that contributed to the increase in net position are as follows:

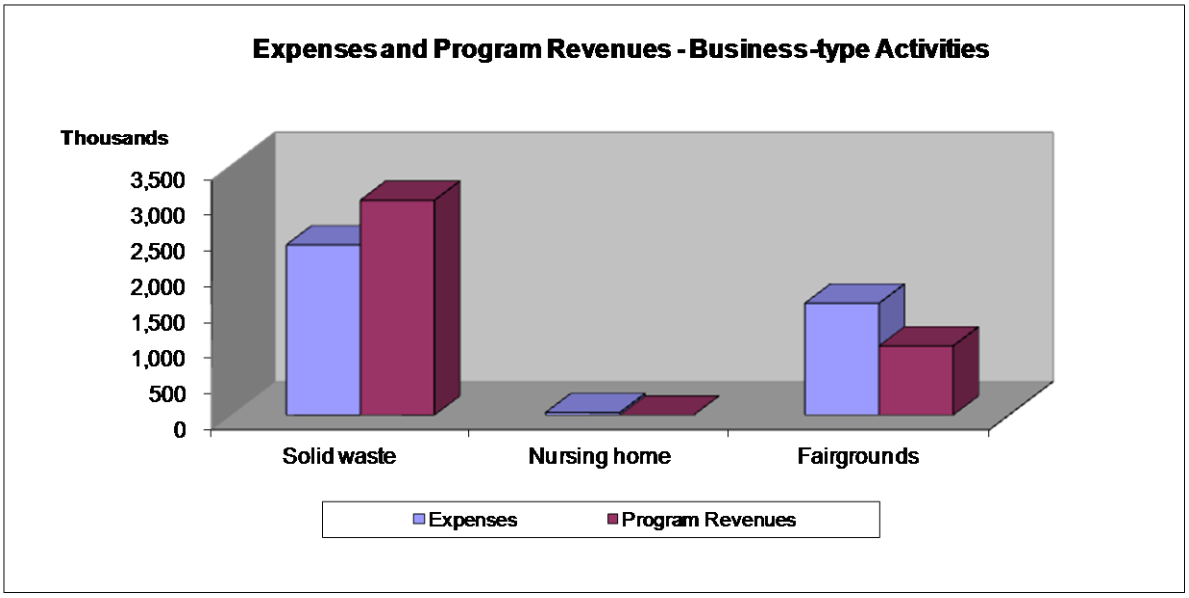
- Of the County's major governmental funds, the Public Safety fund was the only one to show positive net change in fund balance, of any significance. The remaining significant increase is from the combination of the Other Governmental Funds of over $2,180,922.
- A one-time liability for future settlements of several lawsuits occurred in the General fund.
- Although the Capital Development showed a negative change in fund balance of $602,541, as expenditures for several large capital purchases and the Crisis Center building construction occurred. These large amounts, totaling over $1 million, are converted capital asset in the government-wide schedules, thus increasing the County's Net position.
- A positive effect on the fund balance resulted from an additional payment of $2,339,471 of Payment in Lieu (PILT) being recognized as revenue in the General and Public Safety funds, along with a nonmajor governmental fund. This amount shows up in the increase of Grants and contributions not restricted to a specific program and a decrease in unearned revenues.
- The Road/Bridge Projects fund received in excess of $2,162,000 in grants for Federal Forest Highway projects, thus showing strong growth in Capital grants and contributions.
- The increase in taxes of 6.7 percent or $1,499,800 is primarily due from the settlements of two protested tax cases. Although, some of the growth is due to new construction growth, which is usually historic between 3 to 5 percent.
- The majority of the expense increase comes from improvement projects that don't meet capitalization thresh holds for maintenance and repair of buildings, roads and radio towers and equipment, along with the lawsuit liability.

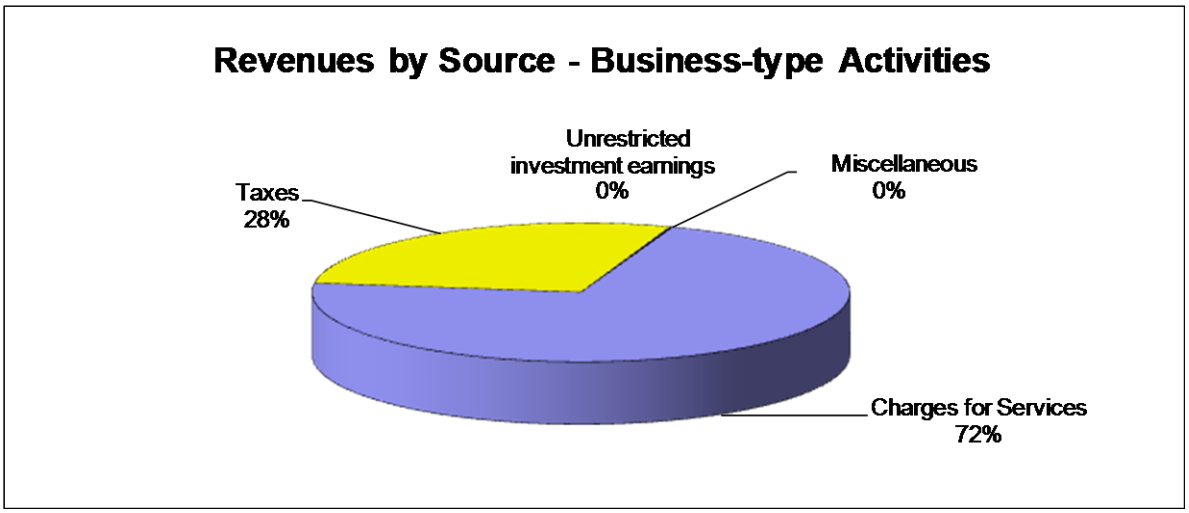




Business Activities - Business-type activities increased Lewis and Clark County's net position by $1,587,500, thereby accounting for 18.0 percent of the total growth in the net position of Lewis and Clark County. Key elements of this increase are as follows:

- At the fairgrounds, revenues continue to be greater than expenses resulting in an increase of change in net position of over $1 million. Tax revenue from a mill levy continued strong and resulted in $72,000 more than the previous year. This revenue is used to pay off the revenue bonds issued for new construction and improvements to the facility.
- Operations relating to solid waste disposal showed increase in net position of approximately $610,000, The rate increases, in fiscal year 2013, is allowing revenues to stay ahead of expenses.
- The Cooney Home, which was sold in the May 2012, resulted in negative change in net position of over $32,000. This negative amount is the result of additional account receivable being recognized as uncollectible and the expensing of the costs to collect receivables. The fund received very minimal revenues. Other activity in this fund results from the collection of the installment payments of principal and interest from the sale.





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 $24.7 million, an increase of $1.6 million in comparison with the prior year increase of $1.1 million. Of this amount, $.9 million (3.4%) is classified as non-spendable and $23.8 million (96.6%) constitutes spendable fund balance. The spendable fund balance is further classified as restricted, $5.6 (22.9%); committed, $16.4 million (66.5%); assigned, $1.2 million (4.6%); and unassigned, $.6 million (2.6%). The preceding fund balance ratios are calculated based on their relation to total fund balances. These 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 fund balance of the general fund was $1.7 million, while total fund balance was $1.8 million.

The fund balance of the County's general fund decreased $1,129,471 during the current fiscal year. Taxes saw a substantial increase in collections, primarily due to receiving $572,550 from the settlement of two protested tax cases. Intergovernmental revenues show an increase of $2,204,201, of which $1,901,971 was an additional payment of Payment in Lieu (PILT) being recognized. The remaining revenue categories stayed fairly constant with last fiscal year. Overall expenditures saw a slight decrease in most functional categories, resulting in a decrease of $91,171. A one-time liability of $3,815,000 recorded for future settlements of several lawsuits causes in the majority decrease in fund balance.

The Public Safety Fund saw an increase in fund balance of over $1,166,000 to end with a total fund balance of $2.9 million. The major contributor to this increase was a tax revenue increase of $893,002 from the settlement of two protested tax cases and intergovernmental revenue increasing due to an additional payment of $322,500 for Payment in Lieu (PILT) being recognized.

The Rural Special Improvement District Debt Fund had a total fund balance of $.1 million, which is steady with 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 $5.9 million, which is down from the $6.5 million in the prior year. The decrease in fund balance shows that departments making several large expenditures for capital outlay projects and assets in excess of the amount they contribute to their capital improvement plans (CIP).

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 position of the Cooney Home at the end of the year was ($.19) million, the County landfill was $.38 million and ($.27) million for the Fairgrounds. The County has met debt coverage ratios on all revenue bonds.

Although the Cooney Home sold on June 1, 2012, the county continues to use the fund to collect outstanding receivables and to account for the installment payments from the purchaser, also to record and pay payables.

The deficit in Unrestricted - Net position for the Fairgrounds decreased by $.74 million as increases in revenue, enabled continued payoff of principal on the construction loans.

General Fund Budgetary Highlights

Over the course of the year, the Board of County Commissioners did not revise the County budget for the General fund for either revenues or expenditures. Actual revenues for the General Fund were more than the actual and final budget by $2,247,424. Payments in lieu of taxes of $1,901,971 more than the original budget, as an extra payment was recognized.

Actual expenditures from the General Fund were $720,195 less than budgeted. The majority of departments spent less than they were budgeted, including general governmental and public safety departments that had unspent budgets of $589,693 and $60,421, respectively.

Capital Asset and Debt Administration

Capital assets - Lewis and Clark County's investment in capital assets (net of accumulated depreciation) for its governmental and business type activities as of June 30, 2014, was $50,897,042. This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, machinery and equipment. For fiscal year 2014, the County's investment in capital assets increased by $1,816,622. The increase is due to current year purchases of capital assets and major costs for road construction exceeding depreciation and retirement of capital assets.

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

Governmental

- The State of Montana donated land and buildings to the County that is located at 16 West Custer. It is to be used by the County and the City of Helena for parking and maintenance buildings for the County fairgrounds. The total assets value $640,000.
- The Crisis Center building project had total project costs over $975,000 million.
- The Public Works department, in conjunction with the Forest Highway Projects grants, continues to work on improving the surface of several rural roads, a project started in fiscal year 2011, with current fiscal cost being in excess of $1.9 million.
- A search and rescue building was started with costs at $232,000.
- Purchase of vehicles and equipment for public safety in the amount of $435,000.
- Purchase of vehicles, machinery and equipment for the Public Works department in the amount of $189,000.

Business-type

- County landfill purchased a Cat Loader for $282,000.
- Depreciation was $580,000 for the business-type funds.

Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	$ 4,807,606	$ 4,696,502	$ 243,648	$ 243,648	$ 5,051,254	$ 4,940,150
Buildings	7,249,543	7,410,323	9,533,027	9,829,367	16,782,570	17,239,690
Improvements other than buildings	395,482	350,325	4,294,558	4,452,513	4,690,040	4,802,838
Machinery and equipment	4,580,603	4,669,823	921,607	750,364	5,502,210	5,420,187
Infrastructure	15,189,626	13,686,084	-	-	15,189,626	13,686,084
Construction in progress	3,645,210	2,969,441	36,132	22,030	3,681,342	2,991,471
Total assets	$ 35,868,070	$ 33,782,498	$ 15,028,972	$ 15,297,922	$ 50,897,042	$ 49,080,420

Long-term debt - As of June 30, 2014, the County had total debt outstanding of $7,740,722. Of this amount, $2,515,000 in general obligation bonds, $931,521 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment and $3,489,166 represents bonds secured solely by specified revenue sources (i.e., revenue bonds). The remaining $805,035 comprises contract/loan debt backed by the full faith and credit of the government.

Outstanding Debt
General Obligation and Revenue Bonds

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General obligation bonds	$ 2,515,000	$ 2,635,000	$ -	$ -	$ 2,515,000	$ 2,635,000
Special assessment debt with governmental commitment	931,521	974,595	-	-	931,521	974,595
Revenue bonds	240,000	295,000	3,249,166	4,141,087	3,489,166	4,436,087
Contracts/loans	805,035	960,080	-	-	805,035	960,080
Total	$ 4,491,556	$ 4,864,675	$ 3,249,166	$ 4,141,087	$ 7,740,722	$ 9,005,762

Lewis and Clark County's total debt has a net decrease of $1,265,040, due primarily to the payment of $1,503,302 in principal, which exceeded loan proceeds for special assessment debt of $238,262. The county made principal payments for general obligation bonds, special assessment loans with governmental commitment, revenue bonds, and contracts/loans of $120,000, $281,336, $946,921, and $155,045, 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, and 10 of the basic financial statements.

Other Facts, Decisions, or Conditions of Future Significance

- In times of economic downturn, maintaining a healthy fiscal position becomes even more important. The Commission focused on maintaining adequate cash balances to weather the recession while continuing to provide the current level of services. The County is anticipating cash balances to decrease by $11.2 million to $19.1 million for all County funds. This represents a reserve of 23.9 percent 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.

- In June 2004, the voters approved a mill levy of approximately $703,644 or 8.18 mills for a period of ten years. Its primary purpose was to assist in financing the construction of a major event center and other projects at the Lewis and Clark County Fairgrounds. As this mill levy reaches the end of the 10 years, major discussions are underway in presenting or not presenting a new levy to the taxpayers for future development of the fairgrounds.

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 POSITION
June 30, 2014

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COOPERATIVE HEALTH CENTER
ASSETS				
Cash and cash equivalents	$ 24,682,239	$ 2,310,894	$ 26,993,133	$ 670,940
Investments	3,426,155	322,373	3,748,528	93,597
Taxes/assessment receivables (net of allowance for uncollectables)	4,264,216	282,534	4,546,750	-
Accounts/contracts (net of allowance for uncollectibles)	945,601	459,174	1,404,775	212,642
Notes receivable	-	51,501	51,501	-
Due from other governments	787,211	-	787,211	454,285
Inventories	314,444	-	314,444	56,596
Prepaid expenses	-	-	-	4,060
Restricted assets - noncurrent	555,872	886,341	1,442,213	-
Long-term accounts/contracts receivable	251,846	-	251,846	-
Long-term notes receivable	-	1,998,476	1,998,476	-
Internal balances	2,854,437	(2,854,437)	-	-
Land and construction in progress	8,452,816	279,780	8,732,596	2,455,436
Buildings, improvements, vehicles and equipment(net)	12,225,627	14,749,193	26,974,820	362,914
Infrastructure (net)	15,189,626	-	15,189,626	-
Total assets	**73,950,090**	**18,485,829**	**92,435,919**	**4,310,470**
LIABILITIES				
Accounts payable	5,599,440	180,108	5,779,548	509,866
Accrued interest	12,654	-	12,654	-
Long-term liablilities:				
Portion due or payable within one year:				
Special assessment debt with government commitment	89,778	-	89,778	-
Contracts/loans payable	160,401	-	160,401	-
General obligation bonds payable	125,000	-	125,000	-
Revenue bonds payable	55,000	605,499	660,499	-
Landfill postclosure costs payable	-	12,400	12,400	-
Claims payable	184,471	-	184,471	-
Compensated absences payable	207,536	7,000	214,536	17,663
Portion due or payable in more than one year:				
Special assessment debt with government commitment	841,743	-	841,743	-
Contracts/loans payable	644,634	-	644,634	-
General obligation bonds payable	2,390,000	-	2,390,000	-
Revenue bonds payable	185,000	2,643,667	2,828,667	-
Landfill postclosure costs payable	-	1,060,808	1,060,808	-
Compensated absences payable	1,867,819	62,976	1,930,795	158,962
OPEB implicit rate subsidy	266,999	12,902	279,901	37,580
Total liabilities	**12,630,475**	**4,585,360**	**17,215,835**	**724,071**
DEFERRED INFLOWS OF RESOURCES				
Prepayments of revenues	-	-	-	5,402
NET POSITION				
Net investment in capital assets	33,891,513	11,779,807	45,671,320	2,818,350
Restricted for:				
General governmental	225,396	-	225,396	-
Public safety	663,396	-	663,396	-
Public works	1,221,845	-	1,221,845	-
Public Health	720,278	-	720,278	-
Bond reserves	-	360,256	360,256	-
Debt service	623,616	526,085	1,149,701	-
Capital projects	531,702	-	531,702	-
Nonexpendable permanent investments	565,206	-	565,206	-
Unrestricted	22,876,663	1,234,321	24,110,984	762,647
Total net position	**$ 61,319,615**	**$ 13,900,469**	**$ 75,220,084**	**$ 3,580,997**

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

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2014

		PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
					PRIMARY GOVERNMENT			COMPONENT UNIT
Function/Programs	**EXPENSES**	**FEES, FINES, AND CHARGE FOR SERVICES**	**OPERATING GRANTS AND CONTRIBUTIONS**	**CAPITAL GRANTS AND CONTRIBUTIONS**	**GOVERNMENTAL ACTIVITIES**	**BUSINESS-TYPE ACTIVITIES**	**TOTAL**	**COOPERATIVE HEALTH CENTER**
Primary government:								
Governmental activities								
General government	$ 14,967,405	$ 1,622,312	$ 289,427	$ -	$ (13,055,666)		$ (13,055,666)	
Public safety	13,093,013	1,694,925	1,267,588	188,071	(9,942,429)		(9,942,429)	
Public works	6,741,902	144,818	297,147	2,638,594	(3,661,343)		(3,661,343)	
Public health	4,678,387	1,428,253	1,767,882	-	(1,482,252)		(1,482,252)	
Social and economic	953,864	2,943	6,488	-	(944,433)		(944,433)	
Culture and recreation	129,011	-	-	-	(129,011)		(129,011)	
Interest on long-term debt	134,902	-	-	-	(134,902)		(134,902)	
Total governmental activities	40,698,484	4,893,251	3,628,532	2,826,665	(29,350,036)	-	(29,350,036)	
Business-type activities								
Solid waste	2,389,304	3,016,987	-	-		627,683	627,683	
Nursing home	35,301	27	-	-		(35,274)	(35,274)	
Fairgrounds	1,570,909	949,405	21,833	-		(599,671)	(599,671)	
Total business-type activities	3,995,514	3,966,419	21,833	-	-	(7,262)	(7,262)	
Total primary government	**$ 44,693,998**	**$ 8,859,670**	**$ 3,650,365**	**$ 2,826,665**	(29,350,036)	(7,262)	(29,357,298)	
Component units:								
Community Health Center	4,458,216	2,329,010	2,126,495	2,076,485				$ 2,073,774
General revenues:								
Property taxes					21,444,089	1,567,929	23,012,018	-
Local option tax					2,388,119	-	2,388,119	-
Other taxes					33,012	-	33,012	-
Grant and contributions not restricted to specific programs					6,817,006	-	6,817,006	-
Unrestricted investment earnings					305,764	5,710	311,474	573
Miscellaneous					1,820,655	3,348	1,824,003	-
Transfers					(17,775)	17,775	-	-
Total general revenue and transfers					32,790,870	1,594,762	34,385,632	573
Change in net position					3,440,834	1,587,500	5,028,334	2,074,347
Total net position, beginning					57,878,781	12,312,969	70,191,750	1,506,650
Total net position, ending					**$ 61,319,615**	**$ 13,900,469**	**$ 75,220,084**	**$ 3,580,997**

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

LEWIS AND CLARK COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2014

	GENERAL	SPECIAL REVENUE PUBLIC SAFETY	DEBT SERVICE RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL PROJECTS CAPITAL DEVELOPMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	$ 2,383,385	$ 2,023,715	$ 118,286	$ 4,676,357	$ 11,143,912	$ 20,345,655
Investments	332,483	282,311	16,500	652,358	1,554,595	2,838,247
Receivables:						
Taxes/assessments	839,956	1,310,737	1,244,321	-	869,202	4,264,216
Accounts/contracts	213,011	102,727	-	230,450	126,808	672,996
Due from other funds	2,349,605	-	-	-	-	2,349,605
Due from other governments	32,160	16,849	-	-	738,202	787,211
Inventories	101,253	-	-	-	184,497	285,750
Restricted assets:						
Cash and cash equivalents	12,500	-	-	-	11,834	24,334
Investments	-	-	-	-	555,872	555,872
Long-term accounts/contracts receivable	251,846	-	-	-	-	251,846
Advances to other funds	-	-	-	591,392	29,196	620,588
Total assets	**$ 6,516,199**	**$ 3,736,339**	**$ 1,379,107**	**$ 6,150,557**	**$ 15,214,118**	**$ 32,996,320**
LIABILITIES						
Liabilities:						
Accounts payable	$ 4,084,478	$ 348,066	$ -	$ 223,790	$ 837,200	$ 5,493,534
Due to other funds	-	-	-	-	86,560	86,560
Advances from other funds	-	-	29,196	-	-	29,196
Total liabilities	**4,084,478**	**348,066**	**29,196**	**223,790**	**923,760**	**5,609,290**
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of tax revenues	**590,734**	**482,155**	**1,231,537**	**-**	**392,983**	**2,697,409**
FUND BALANCE:						
Reserved for:						
Nonspendable	101,253	-	-	-	749,703	850,956
Restricted	2,835	-	118,374	531,702	4,992,815	5,645,726
Unrestricted:						
Committed	4,138	2,906,118	-	5,395,065	8,124,063	16,429,384
Assigned	1,113,190	-	-	-	30,794	1,143,984
Unassigned	619,571	-	-	-	-	619,571
Total fund balance	**1,840,987**	**2,906,118**	**118,374**	**5,926,767**	**13,897,375**	**24,689,621**
Total liabilities deferred inflows of resources, and fund balance	**$ 6,516,199**	**$ 3,736,339**	**$ 1,379,107**	**$ 6,150,557**	**$ 15,214,118**	**$ 32,996,320**

LEWIS AND CLARK COUNTY, MONTANA
BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS
June 30, 2014

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

Total *fund balance* for governmental funds		$ 24,689,621
Amounts reported for governmental activities in the Statement of Net Position 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		8,239,972
Buildings, Improvements, Vehicles and Equipment(net)		11,203,262
Infrastructure (net)		15,189,626
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		2,697,409
Internal service funds are used by management to charge the costs of certain activities, such as maintenance on county buildings and vehicles; puchase, 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 Position		5,693,528
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest		(12,654)
Bonds Payable	(2,515,000)	
Loans/contracts payable	(1,736,556)	
Compensated Absences	(1,862,594)	
OPEB implicit rate subsidy	(266,999)	
		(6,381,149)
Net Position of Governmental Activities		**$ 61,319,615**

The notes to the financial statements are an intergral 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, 2014

		SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
	GENERAL	PUBLIC SAFETY	RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT	CAPITAL DEVELOPMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Taxes/assessments	$ 6,278,184	$ 8,947,227	$ 225,560	$ -	$ 9,734,316	$ 25,185,287
Licenses and permits	284,407	1,855	-	-	-	286,262
Intergovernmental	4,787,531	1,284,091	-	2,920	7,197,661	13,272,203
Charges for services	1,191,066	538,376	-	-	2,319,204	4,048,646
Fines and forfeitures	81,664	250,550	-	-	226,129	558,343
Miscellaneous	65,113	73,114	-	418,730	619,827	1,176,784
Interest earnings	16,287	-	150	25,826	259,901	302,164
Total revenues	12,704,252	11,095,213	225,710	447,476	20,357,038	44,829,689
EXPENDITURES						
Current:						
General government	10,099,746	-	-	1,259,607	2,988,485	14,347,838
Public safety	346,287	9,218,105	-	108,265	2,479,140	12,151,797
Public works	1,254,617	-	-	51,210	4,521,846	5,827,673
Public health	61,000	-	-	-	4,606,252	4,667,252
Social and economic	528,981	-	-	-	422,545	951,526
Culture and recreation	-	-	-	-	70,800	70,800
Debt service	-	-	224,221	-	452,299	676,520
Capital outlay	-	166,967	-	1,684,394	2,222,727	4,074,088
Total expenditures	12,290,631	9,385,072	224,221	3,103,476	17,764,094	42,767,494
Excess (deficiency) of revenue over (under) expenditures	413,621	1,710,141	1,489	(2,656,000)	2,592,944	2,062,195
OTHER FINANCING SOURCES (USES)						
Transfers in	362,916	376,116	2,468	1,967,000	2,348,256	5,056,756
Transfers out	(1,906,008)	(919,624)	(2,989)	(145,708)	(2,998,540)	(5,972,869)
Loans	-	-	-	-	238,262	238,262
Proceeds from disposal of capital assets	-	-	-	232,167	-	232,167
Total other financing sources and uses	(1,543,092)	(543,508)	(521)	2,053,459	(412,022)	(445,684)
Net change in fund balances	(1,129,471)	1,166,633	968	(602,541)	2,180,922	1,616,511
Fund balance, July 1	2,970,458	1,739,485	117,406	6,529,308	11,716,453	23,073,110
Fund balance, June 30	$ 1,840,987	$ 2,906,118	$ 118,374	$ 5,926,767	$ 13,897,375	$ 24,689,621

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2014

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES		
Net Change in fund balances -- total governmental funds		$ 1,616,511
The change in net position 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	3,398,319	
Construction in Progress increase/(decrease)	675,769	
Retirement, Trade In, Donation, etc of Capital assets	414,525	
Depreciation expense	(2,347,762)	
		2,140,851
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Long-term receivables		(1,350,067)
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 position, 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	(238,262)	
Principal payments are:		
Bonds payable	120,000	
Contract/loans payable	436,381	
		318,119
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	(121,114)	
OPEB implicit rate subsidy	(39,387)	
Acrrued interest	2,272	
		(158,229)
Internal service funds are used by management to charge the costs of certain activities, such as maintenance on county buildings and vehicles; puchase, 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.		873,649
Change in net postion of governmental activities		**$ 3,440,834**

The notes to the financial statements are an intergral 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, 2014
(Page 1 of 4)

	GENERAL FUND			
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes/Assessments				
Real property	$ 4,602,000	$ 4,602,000	$ 4,621,330	$ 19,330
Local option tax	450,237	450,237	475,865	25,628
Entitlements	725,724	725,724	728,635	2,911
Total Taxes/Assessments	**5,777,961**	**5,777,961**	**5,825,830**	**47,869**
Licenses and Permits				
Alcoholic beverage licenses	10,000	10,000	12,852	2,852
General business	230,020	230,020	251,487	21,467
Other licenses & permits	19,125	19,125	19,556	431
Total Licenses and Permits	**259,145**	**259,145**	**283,895**	**24,750**
Intergovernmental				
Federal grants:				
Other federal grants	78,000	78,000	89,074	11,074
Federal shared revenue:				
Taylor grazing	1,600	1,600	1,486	(114)
Payments in lieu	1,747,111	1,747,111	3,649,082	1,901,971
State grants:				
Other state grants	9,200	9,200	79,286	70,086
State shared revenues:				
Personal property reimbursement	716,398	716,398	890,986	174,588
Gambling revenues	24,850	24,850	22,651	(2,199)
Other local sources	46,664	46,664	41,650	(5,014)
Total Intergovernmental	**2,623,823**	**2,623,823**	**4,774,215**	**2,150,392**
Charges for Services				
General government:				
Administrative fees	575,969	575,969	606,831	30,862
Attorney fees	66,393	66,393	67,295	902
Property tax	10,700	10,700	17,005	6,305
Election services	2,000	2,000	4,287	2,287
Clerk and Recorder	461,000	461,000	429,408	(31,592)
Treasurer's fees	20,400	20,400	19,956	(444)
Weed	20,500	20,500	37,298	16,798
Other charges for services	2,000	2,000	5,173	3,173
Public safety:				
Animal control	-	-	3,813	3,813
Total Charges for Services	**1,158,962**	**1,158,962**	**1,191,066**	**32,104**
Fines and Forfeitures				
Court fines:				
Fines and forfeitures	300	300	473	173
Surcharge	69,000	69,000	81,191	12,191
Total Fines and Forfeitures	**69,300**	**69,300**	**81,664**	**12,364**
Miscellaneous Revenues	**69,455**	**69,455**	**65,113**	**(4,342)**
Interest Earnings	**32,000**	**32,000**	**16,287**	**(15,713)**
Total revenues	**$ 9,990,646**	**$ 9,990,646**	**$ 12,238,070**	**$ 2,247,424**

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, 2014
(Page 2 of 4)

	GENERAL FUND			
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES				
General Government				
Legislative services				
Personal services	$ 428,670	$ 428,670	$ 300,844	$ 127,826
Operations and maintenance	101,970	101,970	79,924	22,046
Judicial services				
Personal services	354,238	354,238	347,722	6,516
Operations and maintenance	88,657	88,657	75,239	13,418
Administrative services				
Personal services	326,493	326,493	318,421	8,072
Operations and maintenance	297,950	297,950	172,797	125,153
Financial services				
Personal services	1,153,369	1,153,369	1,119,118	34,251
Operations and maintenance	338,953	338,953	294,633	44,320
Personnel services				
Personal services	261,787	261,787	262,405	(618)
Operations and maintenance	2,150	2,150	2,291	(141)
Elections				
Personal services	268,575	268,575	236,691	31,884
Operations and maintenance	399,532	399,532	451,931	(52,399)
Records administration				
Personal services	153,930	153,930	156,204	(2,274)
Operations and maintenance	113,960	113,960	90,677	23,283
Legal services				
Personal services	1,492,164	1,492,164	1,520,101	(27,937)
Operations and maintenance	268,150	268,150	249,353	18,797
Public school administration				
Personal services	98,122	98,122	98,193	(71)
Operations and maintenance	14,867	14,867	14,105	762
Other general government				
Operations and maintenance	650,841	650,841	434,036	216,805
Total General Government	**6,814,378**	**6,814,378**	**6,224,685**	**589,693**
Public Safety				
Coroner services				
Personal services	178,990	178,990	145,547	33,443
Operations and maintenance	109,906	109,906	90,753	19,153
Civil defense				
Personal services	97,117	97,117	93,061	4,056
Operations and maintenance	17,589	17,589	13,820	3,769
Total Public Safety	**403,602**	**403,602**	**343,181**	**60,421**
Public Works				
Road and street services				
Personal services	375,986	375,986	385,465	(9,479)
Operations and maintenance	60,392	60,392	50,517	9,875
Bridge				
Personal services	305,698	305,698	320,756	(15,058)
Operations and maintenance	206,017	206,017	153,854	52,163
Facilities administration				
Operations and maintenance	53,271	53,271	53,272	(1)
Weed				
Personal services	190,835	190,835	181,049	9,786
Operations and maintenance	116,090	116,090	108,040	8,050
Total Public Works	**1,308,289**	**1,308,289**	**1,252,953**	**55,336**

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, 2014
(Page 3 of 4)

	GENERAL FUND			
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
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	150,365	150,365	149,935	430
Welfare services				
Operations and maintenance	393,361	393,361	379,046	14,315
Total Social and Economic	**543,726**	**543,726**	**528,981**	**14,745**
Debt Service	**-**	**-**	**-**	**-**
Total expenditures	**9,130,995**	**9,130,995**	**8,410,800**	**720,195**
Excess (deficiency) of revenue over (under) expenditures	**859,651**	**859,651**	**3,827,270**	**2,967,619**
OTHER FINANCING SOURCES (USES)				
Transfers in	511,464	511,464	362,916	(148,548)
Transfers out	(1,950,091)	(1,950,091)	(1,906,008)	44,083
Total other financing sources and uses	**(1,438,627)**	**(1,438,627)**	**(1,543,092)**	**(104,465)**
Net change in fund balances	**$ (578,976)**	**$ (578,976)**	**2,284,178**	**$ 2,863,154**
Fund balance, July 1			2,849,252	
Fund balance, June 30			**$ 5,133,430**	

The notes to the financial statements are an intergral 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, 2014
(Page 4 of 4)

	PUBLIC SAFETY			
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes/assessments	$ 8,177,300	$ 8,177,300	$ 8,241,340	$ 64,040
Licenses and permits	1,600	1,600	1,855	255
Intergovernmental	775,356	775,356	1,267,242	491,886
Charges for services	389,409	389,409	470,376	80,967
Fines and forfeitures	230,000	230,000	250,550	20,550
Miscellaneous	30,500	30,500	73,114	42,614
Total revenues	**9,604,165**	**9,604,165**	**10,304,477**	**700,312**
EXPENDITURES				
Current:				
Public safety				
Personal services	6,248,468	6,248,468	5,990,738	257,730
Operations and maintenance	3,150,805	3,150,805	3,159,106	(8,301)
Capital outlay	-	-	171,043	(171,043)
Total expenditures	**9,399,273**	**9,399,273**	**9,320,887**	**78,386**
Excess (deficiency) of revenue over (under) expenditures	**204,892**	**204,892**	**983,590**	**778,698**
OTHER FINANCING SOURCES (USES)				
Transfers in	398,589	398,589	376,116	(22,473)
Transfers out	(931,624)	(931,624)	(919,624)	12,000
Proceeds from disposal of capital assets	30,000	30,000	-	(30,000)
Total other financing sources and uses	**(503,035)**	**(503,035)**	**(543,508)**	**(40,473)**
Net change in fund balances	**$ (298,143)**	**$ (298,143)**	**440,082**	**$ 738,225**
Fund balance, July 1			1,865,944	
Fund balance, June 30			**$ 2,306,026**	

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

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THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2014

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS	TOTAL	
ASSETS						
Current assets:						
Cash and cash equivalents	$ -	$ 1,066,497	$ 81,924	$ 1,162,473	$ 2,310,894	$ 4,214,355
Investments	-	148,778	11,429	162,166	322,373	587,908
Receivables:						
Taxes/assessments	-	-	282,534	-	282,534	-
Accounts/contracts	18,627	145,356	-	295,191	459,174	272,605
Notes receivable	51,501	-	-	-	51,501	-
Inventories	-	-	-	-	-	28,694
Total current assets	70,128	1,360,631	375,887	1,619,830	3,426,476	5,103,562
Noncurrent assets:						
Restricted assets:						
Cash and cash equivalents	-	495,189	282,644	-	777,833	97,895
Investments	-	69,079	39,429	-	108,508	-
Long-term notes receivable	1,998,476	-	-	-	1,998,476	-
Land and Construction in Progress	-	216,186	-	63,594	279,780	212,844
Buildings, improvements, vehicles and equipment(net)	-	4,732,629	9,934,638	81,926	14,749,193	1,022,365
Total noncurrent assets	1,998,476	5,513,083	10,256,711	145,520	17,913,790	1,333,104
Total assets	**2,068,604**	**6,873,714**	**10,632,598**	**1,765,350**	**21,340,266**	**6,436,666**
Liabilities:						
Current liabilities:						
Accounts payable	-	14,506	17,346	148,256	180,108	105,906
Due to other funds	2,263,045	-	-	-	2,263,045	-
Revenue bonds payable	-	290,418	315,081	-	605,499	55,000
Landfill postclosure costs payable - current	-	-	-	12,400	12,400	-
Claims payable	-	-	-	-	-	184,471
Advances from other funds	-	-	591,392	-	591,392	-
Compensated absences payable	-	1,777	3,846	1,377	7,000	21,277
Total current liabilities	2,263,045	306,701	927,665	162,033	3,659,444	366,654
Noncurrent liabilities:						
Revenue bonds payable	-	2,643,667	-	-	2,643,667	185,000
Landfill postclosure costs payable	-	936,808	-	124,000	1,060,808	-
Compensated absences payable	-	15,992	34,609	12,375	62,976	191,484
OPEB implicit rate subsidy	-	6,997	5,905	-	12,902	-
Total noncurrent liabilities	-	3,603,464	40,514	136,375	3,780,353	376,484
Total liabilities	**2,263,045**	**3,910,165**	**968,179**	**298,408**	**7,439,797**	**743,138**
NET POSITION						
Net investment in capital assets	-	2,014,730	9,619,557	145,520	11,779,807	995,209
Restricted for bond reserve	-	360,256	-	-	360,256	97,895
Restricted for debt service	-	204,012	322,073	-	526,085	-
Unrestricted	(194,441)	384,551	(277,211)	1,321,422	1,234,321	4,600,424
Total net position	**$ (194,441)**	**$ 2,963,549**	**$ 9,664,419**	**$ 1,466,942**	**$ 13,900,469**	**$ 5,693,528**

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

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2014

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES- INTERNAL SERVICE FUNDS
	COONEY HOME	COUNTY LANDFILL	FAIR ENTERPRISE	OTHER ENTERPRISE FUNDS	TOTAL	
OPERATING REVENUES						
Charges for services	$ -	$ 1,315,275	$ 949,405	$ 1,701,712	$ 3,966,392	$ 9,264,268
Miscellaneous	27	3,348	-	-	3,375	35,527
Total Operating Revenues	**27**	**1,318,623**	**949,405**	**1,701,712**	**3,969,767**	**9,299,795**
OPERATING EXPENSES						
Personal services	-	298,265	401,919	113,446	813,630	2,043,539
Supplies	100	245,925	222,204	94,450	562,679	3,225,108
Purchased services	35,201	67,016	548,237	1,270,634	1,921,088	3,925,163
Depreciation	-	225,598	342,371	12,138	580,107	117,239
Total Operating Expenses	**35,301**	**836,804**	**1,514,731**	**1,490,668**	**3,877,504**	**9,311,049**
Operating income (loss)	**(35,274)**	**481,819**	**(565,326)**	**211,044**	**92,263**	**(11,254)**
NONOPERATING REVENUES (EXPENSES)						
Taxes pledged to secure revenue bonds	-	-	1,567,929	-	1,567,929	-
Intergovernmental	-	-	21,833	-	21,833	-
Interest income	2,355	1,890	342	1,123	5,710	3,600
Interest expense	-	(61,832)	(56,178)	-	(118,010)	(17,035)
Total Nonoperating Revenues (Expenses)	**2,355**	**(59,942)**	**1,533,926**	**1,123**	**1,477,462**	**(13,435)**
Income (loss) before transfers	**(32,919)**	**421,877**	**968,600**	**212,167**	**1,569,725**	**(24,689)**
Transfers in	-	-	50,000	-	50,000	1,109,879
Transfers out	-	(23,205)	(9,020)	-	(32,225)	(211,541)
Change in net position	**(32,919)**	**398,672**	**1,009,580**	**212,167**	**1,587,500**	**873,649**
Total net position, beginning	(161,522)	2,564,877	8,654,839	1,254,775	12,312,969	4,819,879
Total net position, ending	**$ (194,441)**	**$ 2,963,549**	**$ 9,664,419**	**$ 1,466,942**	**$ 13,900,469**	**$ 5,693,528**

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

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2014

	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	$ 696,737	$ 1,302,800	$ 949,405	$ 1,701,565	$ 4,650,507	$ 9,182,834
Cash payments for goods and services	(705,093)	(312,941)	(770,438)	(1,464,990)	(3,253,462)	(7,356,010)
Cash payments for employees	-	(298,057)	(407,236)	(112,201)	(817,494)	(2,025,588)
Cash received from other operating revenues	27	3,348	-	-	3,375	35,527
Cash payments for landfill closure and post closure	-	13,705	-	-	13,705	-
Net cash provided by (used by) operating activities	**(8,329)**	**708,855**	**(228,269)**	**124,374**	**596,631**	**(163,237)**
Cash flows from noncapital financing activities:						
Payments for principal and interest on bonds and notes	499	-	-	-	499	-
Proceeds from taxes	-	-	1,549,592	-	1,549,592	-
Proceeds received from non-capital grants	-	-	21,833	-	21,833	-
Transfers from other Funds	-	-	50,000	-	50,000	1,109,879
Transfers to other Funds	-	(23,205)	(9,020)	-	(32,225)	(211,541)
Proceeds from interfund loans	12,926	-	-	-	12,926	-
Repayment of interfund loans	-	-	(659,742)	-	(659,742)	-
Net cash provided by (used by) noncapital financing activities	**13,425**	**(23,205)**	**952,663**	**-**	**942,883**	**898,338**
Cash flows from capital and related financing activities:						
Payments for capital acquisitions	-	(302,366)	-	(15,050)	(317,416)	(61,959)
Principal repayment - bonds/loans	-	(282,913)	(609,008)	-	(891,921)	(55,000)
Interest paid	-	(61,832)	(56,178)	-	(118,010)	(17,035)
Net cash provided by (used by) capital and related financing activities	**-**	**(647,111)**	**(665,186)**	**(15,050)**	**(1,327,347)**	**(133,994)**
Cash flows from investing activities:						
Receipts of interest and dividends	(5,096)	1,890	342	1,121	(1,743)	3,600
Payments for investments	-	(9,725)	(8,267)	(16,854)	(34,846)	(82,202)
Net cash provided by (used by) investing activities	**(5,096)**	**(7,835)**	**(7,925)**	**(15,733)**	**(36,589)**	**(78,602)**
Net increase (decrease) in cash and cash equivalents	**-**	**30,704**	**51,283**	**93,591**	**175,578**	**522,505**
Cash and cash equivalents, July 1	-	1,530,982	313,285	1,068,882	2,913,149	3,789,745
Cash and cash equivalents, June 30	**$ -**	**$ 1,561,686**	**$ 364,568**	**$ 1,162,473**	**$ 3,088,727**	**$ 4,312,250**
Cash and cash equivalents, current	$ -	$ 1,066,497	$ 81,924	$ 1,162,473	$ 2,310,894	$ 4,214,355
Cash and cash equivalents, noncurrent - restricted	-	495,189	282,644	-	777,833	97,895
Total Cash and cash equivalents, June 30	**$ -**	**$ 1,561,686**	**$ 364,568**	**$ 1,162,473**	**$ 3,088,727**	**$ 4,312,250**
Reconciliation of operating income to net cash provided by operating activity:						
Operating income (loss)	$ (35,274)	$ 481,819	$ (565,326)	$ 211,044	$ 92,263	$ (11,254)
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:						
Depreciation	-	225,598	342,371	12,138	580,107	117,239
Change in assets and liabilities:						
(Increase) decrease taxes/accounts/other receivables	26,945	(12,475)	-	(147)	14,323	(81,434)
(Increase) decrease inventory	-	-	-	-	-	7,947
Increase (decrease) compensated absences	-	(2,880)	(8,830)	1,245	(10,465)	14,733
Increase (decrease) accounts payable	-	(4,191)	3,498	3,694	3,001	(29,727)
Increase (decrease) payables for capital purchases	-	6,256	-	-	6,256	-
Increase (decrease) claims payable	-	-	-	-	-	(180,741)
Increase (decrease) postclosure liability	-	13,705	-	(103,600)	(89,895)	-
Increase (decrease) in OPEB implicit rate subsidy	-	1,023	18	-	1,041	-
Net cash provided by (used by) operating activities	**$ (8,329)**	**$ 708,855**	**$ (228,269)**	**$ 124,374**	**$ 596,631**	**$ (163,237)**
Schedule of Noncash Transactions						
Write off of taxes receivables	-	-	5,766	-	5,766	-
Write off of accounts receivables	26,678	-	-	4,790	31,468	-
Adjustment to postclosure liability	-	-	-	103,600	103,600	-

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

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

LEWIS AND CLARK COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2014

	INVESTMENT TRUST FUNDS	AGENCY FUNDS
ASSETS		
Cash and cash equivalents	$ 29,891,003	$ 16,768,985
Investments	3,973,323	2,339,298
Receivables:		
Taxes/assessments	-	12,467,052
Land held for resale	-	22,628
Total assets	**33,864,326**	**31,597,963**
LIABILITIES		
Accounts payable	-	13,180,827
Intergovernmental payable	-	18,417,136
Total liabilities	**-**	**31,597,963**
NET POSITION		
Held in trust for:		
External investment pool participants	30,977,650	-
Individual investment accounts	2,886,676	-
Total net position	**$ 33,864,326**	**$ -**

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

LEWIS AND CLARK COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2014

	INVESTMENT TRUST FUNDS
ADDITIONS	
Contributions to pooled investments	$ 117,697,472
Interest and investment income	40,463
Total additions	**117,737,935**
DEDUCTIONS	
Distribution from pooled investments	117,222,624
Administrative expenses	902
Total deductions	**117,223,526**
Change in net position held in trust for:	
Pool participants	514,409
Net position held in trust, beginning of year	33,349,917
Net position held in trust, end of year	**$ 33,864,326**

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

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

NOTES TO THE BASIC FINANCIAL STATEMENTS

LEWIS AND CLARK COUNTY, MONTANA

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

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

The component unit is an entity that is legally separate from the County because it possesses corporate powers, but is 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 entity.

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.

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 as a governmental fund type within these statements and notes.

Related Organizations

The following fall into the category of "related organization" as defined by the Governmental Accounting Standards Board criteria.

Helena Airport Authority – 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.

Lewis and Clark Library – The Library was formed in 1974 by an Interlocal Library Contract executed by Lewis and Clark County and the City of Helena. The County and the City 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 fees and tax levies collected by the County. The County cannot impose their will on the organization, nor does the County derive any benefit or burden from this organization. See Note 21 - Joint Ventures for a summary of financial information for the Library.

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

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

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 revenues from mill levies, grants, and fees, along with the expenditures related to public safety, including law enforcement, detention, drug task force, and patrol.

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

Capital Development Fund: This fund accounts for the County's transfers from other funds and resources relating to 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. 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 funds 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.

C. Assets, Liabilities and Net Position or Equity

Deposits and Investments

Interest rate risk: In accordance with its investment policy, the County manages its exposure to declines fair values by limiting the maturity of its investment portfolio to no more than two years.

Credit risk: State law authorizes the County to invest in the State Short-Term Investment Pool (STIP); repurchase agreements; registered warrants of the County or of municipalities or school districts located in the County; U.S. government treasury bills, notes, bonds and other treasury obligations such as state and local government series; general obligations of certain agencies of the United States such as Federal Home Loan Bank; and U.S. government security money market funds if the fund meets certain conditions. Credit risk is minimized by compliance with State law.

Concentration of credit risk: The County's investment policy does not specifically address concentration of credit risk to allow for an investment in any one issuer not to be in excess of a specific threshold percentage of the government's total investments.

Custodial credit risk: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or

collateral securities that are in the possession of an outside party. State law governs the amount and types of security required to cover that portion of the deposits which is not guaranteed or insured according to law. Per state law, when negotiable securities are furnished, such securities may be placed in trust and the trustee's receipt may be accepted in lieu of actual securities when such receipt is in favor of the treasurer and their successors. Sections 7-6-202 and 7-6-206, MCA severely limit the types of investments and time deposits which are permitted by the County. Compliance with these statutes minimizes the County's custodial credit risk.

The County's external investment pool is required 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. The County will state 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, 2014, the percentage share of the investment pool that relates to the external investments is 38 percent.

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

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

At June 30, 2014 the balance in the individual investment trust accounts were as follows:

Helena School District Elementary Building Reserves	$ 931,612
Helena School District High School Building Reserves	1,761,359
Helena School District other investment	189,246
Helena School District fiscal agent bond account	103
Helena School District Endowment	4,356
Total Individual Investment Accounts	$ 2,886,676

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, 2014 the allowance amounted to $97,582 for the primary government and $244,613 for agency funds.

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

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out expenditures 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 deferred outflows of resources 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 on the statement of net position 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. The Other purposes classification represents assets 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:

	Capitalize and Depreciate
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

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:

Asset Class	Estimated Useful Lives
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 position. 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. The County allows retirees, their dependents and spouses to pay the same level of rates for insurance as current employees. The standard implies that this gives the retirees an "implicit rate subsidy" since retirees generally have 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 Position

Fund Balance: Governmental fund balances are required 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 expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When expenditures are 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. Any constraints on funds set by them through public meeting and commission vote must be reported as committed, if action is taken by fiscal year end. Once the Commission has established the commitment, it can only be modified or rescinded by similar public meeting and commission vote. The County's Chief Administrative Officer or the County Finance Officer is 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.

Additional disclosure of the purpose of every major special revenue fund in the financial statement notes is in Footnote 11.

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

Net position: Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Net position is 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 inflows of resources.

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-Agency Fund; and the following Special Revenue Funds: Craig Mosquito, Mosquito Control, Water Quality, Mental Health, Roads, Predatory Animal Control, Cattle Protection Program, District Court, Search and Rescue Operations, Parks, Permissive Medical Insurance, Forestvale Cemetery, County 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 Program, DUI Programs, City/County Drug, Missouri River Drug Task Force, MRDTF Federal Sharing, Hard Rock Mine Reserve, Metal Mines Tax Reserve, Craig Wastewater Facility Maintenance, Craig Training Center Maintenance, Septic Maintenance Revolving Loan, Septic Maintenance, Open Space, Road Improvement – Subdivision, Alcoholism, Gas Tax, HIDTA, Justice Assistance Grant, Citizens Corp/CERT Program, National Fire Plan, Economic Development, Noxious Weed Trust, Other Grants, Special Assessment Districts, City/County Building Debt, Open Space Debt, RSID Revolving Debt, Rural Special Improvement District Debt, Capital Development, CTEP Projects, RID Projects, Federal Grant Projects, Search and Rescue Facility, Search and Rescue Facility Debt, 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) Intercap Loan provisions, (3) federal and state grant contracts/agreements, and (4) bond provisions. Also, the Rural Revolving (RSID Revolving) fund is no longer deemed budgetary, but continues to receive delinquent tax collections.

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

Accounting principles used in developing data on a budgetary basis differ from those used in preparing financial statements in conformity with generally accepted accounting principles (GAAP). The following schedule reconciles the amounts on the basic governmental fund - Statement of Revenues, Expenditures,

and Changes in Fund Balance – Budget and Actual (which is prepared on a non-GAAP budgetary basis) to the amounts in the basic governmental fund -Statement of Revenues, Expenditures, and Changes in Fund Balance (which is prepared on a GAAP basis) for the major funds.

	Major Funds			
	General	Public Safety	RSID Debt	Capital Development
Fund Balances Budget	$ 5,133,430	$ 2,306,026	$ 105,590	$ 5,920,107
Basis Differences				
Inventory	101,253	-	-	-
Accrual of tax revenue	531,068	828,582	12,784	-
Accrual of licenses and permits	127,554	-	-	-
Accrual of intergovernmental revenue	32,160	16,849	-	-
Accrual of charges for services	-	102,727	-	-
Accrual of miscellaneous revenue	-	-	-	230,450
Accrual of proceeds - sale of assets	-	-	-	-
Accrual of expenditures	(4,084,478)	(348,066)	-	(223,790)
Fund Balances (GAAP) Basis	1,840,987	2,906,118	118,374	5,926,767
Inbudgeted Fund Balances	-	-	-	-
Total Major Funds - Fund Balances	$ 1,840,987	$ 2,906,118	$ 118,374	$ 5,926,767

In addition, forty-six nonmajor special revenue, five 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.

	Non-Major Governmental Funds			
	Special Revenue	Debt Service	Capital Projects	Permanent
Fund Balances Budget	$ 11,351,836	$ 423,201	$ 853,785	$ -
Basis Differences				
Inventory	184,497	-	-	-
Accrual of tax revenue	462,877	13,342	-	-
Accrual of intergovernmental revenue	709,068	-	29,134	-
Accrual of charges for services	12,013	-	-	-
Accrual of miscellaneous revenue	-	-	114,795	-
Accrual of expenditures	(561,931)	-	(260,448)	-
Fund Balances (GAAP) Basis	12,158,360	436,543	737,266	-
Inbudgeted Fund Balances	294,150	-	-	271,056
	12,452,510	436,543	737,266	271,056
Total Nonmajor Funds - Fund Balances				$ 13,897,375

C. Fund or Position Deficits

The Cooney Home is the only fund with a deficit at fiscal year-end. The Cooney Home was sold in May 2012. The negative amount is the result of account receivables being recognized as uncollectible and the expensing of the costs to collect receivables that occurred after the sale. The deficit will slowly improve as the County receives interest revenue from the collection of the installment payments of principal and interest from the sale.

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D. New Accounting Guidance Implemented

The County has adopted the provisions of the following GASB pronouncements for fiscal year 2014:

- Statement No. 66, Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62, which is effective for the County beginning in fiscal year 2014. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.
- Statement No. 67, Financial Reporting for Pension Plans, which is effective for the County beginning in fiscal year 2014. The objective of this Statement is to improve financial reporting by state and local governmental pension plans.
- Statement No. 69, Government Combinations and Disposals of Government Operations, which are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning in fiscal year 2014, and should be applied on a prospective basis. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations.
- Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, effective for financial statements for reporting beginning in fiscal year 2014. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

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, 2014:

	Pooled Cash and Investments	Individual Investments	Other	Total
Bank Deposits	$ 1,974,135	$ 8,305	$ 122,229	$ 2,104,669
Investments	80,382,108	2,878,372	555,871	83,816,351
Total	$ 82,356,243	$ 2,886,677	$ 678,100	$ 85,921,020

	Government-wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Component Units	Total
Cash and Cash Equivalents	$ 26,993,133	$ 46,659,988	$ 670,940	$ 74,324,061
Investments	3,748,528	6,312,621	93,597	10,154,746
Restricted assets (noncurrent)	1,442,213	-	-	1,442,213
Total	$ 32,183,874	$ 52,972,609	$ 764,537	$ 85,921,020

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

Cash Deposits

The composition of cash and cash equivalent deposits at fair value on June 30, 2014, was as follows:

	Primary Government	Component Unit
Cash on hand	$ (451,914)	$ (4,954)
Petty cash	28,910	850
Time deposits	2,393,812	22,431
Fiscal agent deposits	97,895	-
Money market account	17,639	-
Total Primary Government	$ 2,086,342	
Total Component Unit		$ 18,327
Total Reporting Entity		$ 2,104,669

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 $2,416,243 and the bank balance was $2,354,320. The carrying amount of deposits for the County includes $22,431 of the component unit cash balance. 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.

Fiscal agent deposits of $97,895 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 did not have a certificate of deposit. Certificates of deposit must be 100 percent collateralized by securities held by the pledging financial institution's trust department or agent in the County's name.

Both, Forestvale Perpetual Care Fund and Forestvale Endowment Fund, had money market balances at fiscal year end, of $5,113 and $4,221, 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, 2014, the County was in compliance with this statute.

Investments

On June 30, 2014, 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, 2014, was as follows:

Primary Government

At fiscal year end, the reported amount of the primary government's investments was $83,072,990. Of the amount, $0 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 $743,361. 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 State short-term investment pool has investments with a weighted average maturity of 43 days. The laddering allows for diversity in the portfolio to minimize interest rate risk.

	Maturities in Years					
Primary Government Investments:	Less than 1	1 - 2.5	4 - 10	More than 10	No Maturity	Total Fair Value
Federal National Mortgage Association - CMO	$ -	$ -	$ -	$ 24,504	$ -	$ 24,504
Agency Notes	5,460,627	4,506,435	106,237	74,704	-	10,148,003
State Short-Term Investment Pool (STIP)	72,344,612	-	-	-	-	72,344,612
Taxable Bond Fund	-	-	-	-	211,804	211,804
Equity Mutual Fund	-	-	-	-	344,067	344,067
Total Primary Government	$ 77,805,239	$ 4,506,435	$ 106,237	$ 99,208	$ 555,871	$ 83,072,990
Component Unit Investments:						
Federal National Mortgage Association - CMO	$ -	$ -	$ -	$ 230	$ -	$ 230
Agency Notes	49,592	40,926	-	-	-	90,518
State Short-Term Investment Pool (STIP)	652,613	-	-	-	-	652,613
Total Component unit	$ 702,205	$ 40,926	$ -	$ 230	$ -	$ 743,361
Total Reporting Entity	$ 78,507,444	$ 4,547,361	$ 106,237	$ 99,438	$ 555,871	$ 83,816,351

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.

The County invests in the Short-Term Investment Pool (STIP) managed by the State of Montana. The STIP investments are purchased in accordance with the statutorily mandated "Prudent Expert Principle". The portfolio may include asset-backed securities, commercial paper, corporate and U.S. Government direct obligations, U.S. Government agency securities, repurchase agreements, institutional money market funds, certificates of deposit and variable rate securities. These securities are purchased to provide shareholders with a diversified portfolio earning a competitive return. The County has reported these investments as cash equivalents for financial reporting purposes. Per GASB 3 for disclosure of credit risk, STIP amounts are required in the investment footnote schedules. Amounts invested by the County in STIP may be redeemed at any date at the carrying value on that date. Audited financial statements for the State of Montana's Board of Investments are available at 555 Fuller Avenue, Helena, Montana 59601.

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

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

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 $10,148,003 of the primary unit and $90,518 of the component unit, 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.

	Primary Government	Component Unit	
Investments:	Fair Value	Fair Value	S & P
Federal National Mortgage Association - CMO	$ 24,504	$ 230	NR
State Short-Term Investment Pool (STIP)			
Asset Backed Commercial Paper	22,168,566	199,979	A1
Corporate Commercial Paper	3,962,488	35,745	A1
Corporate - Variable Rate	18,788,788	169,492	A3
Certificate of Deposit - Fixed	2,851,564	25,724	A1
Certificate of Deposit - Variable	11,178,025	100,836	A2
Other Asset Backed	1,096,150	9,888	BBB-
US Government Agencies - Fixed	2,138,766	19,294	A1
US Government Agencies - Variable	5,703,226	51,448	A1
Money Market Funds (Unrated)	3,805,122	34,326	NR
Money Market Funds (Rated)	598,828	5,402	A1+
Securities Lending Collateral Investment Pool	53,089	479	NR
Corporate Bond Funds			
International Bond	36,343		BB-AAA
Core Bond Fund	38,148		BBB-AAA
High Income Bond Fund	32,565		Below B-BB
Other	104,748		NR to AAA
Equity Mutual Fund	344,067		NR
Total Primary Government	$ 72,924,987		
Total Component Government		$ 652,843	
Total Reporting Entity		$ 73,577,830	

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, 2014, was $24,734 and the fair value on that date was $25,192.

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

STATEMENT OF NET POSITION
INVESTMENT POOL
June 30, 2014

	Internal Portion	External Portion	Total Investment Pool
Assets			
Cash and cash equivalents	$ 44,593,473	$ 27,185,268	$ 71,778,741
Investments	6,785,120	3,792,382	10,577,502
Total assets	51,378,593	30,977,650	82,356,243
Net position			
Held in trust for:			
Internal investment pool participants	51,378,593		51,378,593
External investment pool participants		30,977,650	30,977,650
Total net position	$ 51,378,593	$ 30,977,650	$ 82,356,243

STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT POOL
For the Fiscal Year Ended June 30, 2014

	Internal Portion	External Portion	Investment Pool
Additions			
Total contributions to pooled investments	$ 144,551,659	$ 116,130,101	$ 260,681,760
Deductions			
Total distribution from pooled investments	139,019,127	115,267,594	254,286,721
Net increase (decrease)	5,532,532	862,507	6,395,039
Net assets held in trust, beginning of year	45,846,061	30,115,143	75,961,204
Net assets held in trust, end of year	$ 51,378,593	$ 30,977,650	$ 82,356,243

Restricted Cash/Investments

Following are the restricted cash/investments held by the County as of June 30, 2014. These amounts are reported within the Restricted assets - noncurrent account on the Statement of Net Assets.

Enterprise Fund	
Restricted for bond reserve	$ 360,256
Restricted for debt service	526,085
Total	886,341
Internal Service Funds	
Restricted for bond reserve	97,895
Total Restricted Cash	$ 984,236

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

	General	Public Safety	RSID Debt	Capital Development	Other Non-Major Funds	Total
Receivable:						
Taxes/Assessments	$ 857,098	$ 1,337,487	$ 1,269,715	$ -	$ 886,942	$ 4,351,242
Allowance for Uncollectibles	(17,142)	(26,750)	(25,394)	-	(17,740)	(87,026)
Taxes (net)	$ 839,956	$ 1,310,737	$ 1,244,321	$ -	$ 869,202	$ 4,264,216

Business-type Activities and Component Units

	Cooney Home	County Landfill	Fairgrounds	Nonmajor Funds	Total	Internal Service	Component Unit
Receivable:							
Taxes/Assessments	$ -	$ -	$ 288,300	$ -	$ 288,300	$ -	$ -
Allowance for Uncollectibles	-	-	(5,766)	-	(5,766)	-	-
Taxes (net)	-	-	282,534	-	282,534	-	-
Accounts receivable	45,305	145,356	-	299,981	490,642	272,605	476,688
Allowance for doubtful accounts	(26,678)	-	-	(4,790)	(31,468)	-	(264,046)
Net accounts	18,627	145,356	-	295,191	459,174	272,605	212,642
Total	$ 18,627	$ 145,356	$ 282,534	$ 295,191	$ 741,708	$ 272,605	$ 212,642

Governmental funds report *Deferred Inflows of Revenue* for amounts which asset recognition criteria has been met, but for which revenue recognition criteria has not been met. Under modified accrual basis of accounting, such amounts are measurable, but not available. Governmental funds also report *Deferred Inflows of Resources* in connection with revenues collected after all eligibility requirements are met, but prior to meeting time requirements. At the end of the current fiscal year, the various components of *deferred inflows* reported in the governmental funds were as follows:

Governmental Activities

	Deferred Inflows of Revenue	Deferred Inflows of Resources	Total
Taxes/Assessment receivable (General Fund)	$ 308,888	$ -	$ 308,888
Accounts receivable (General Fund)	281,846	-	281,846
Taxes/Assessment receivable (Public Safety Fund)	482,155	-	482,155
Taxes/Assessment receivable (RSID Debt)	1,231,537	-	1,231,537
Taxes/Assessment receivable (Nonmajor Funds)	392,983	-	392,983
Total	$ 2,697,409	$ -	$ 2,697,409

General Fund

The County entered into an agreement with Rocky Mountain Development Council, which is associated with unpaid insurance premiums, thus resulting in an amount owing of $281,846, with a payment due this year of $30,000, the remaining amount of $251,846 being classified as a long-term accounts receivable. $ 281,846

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, 2014, consist of the following:

Governmental Activities

Receivable Fund	Payable Funds	Amount
General Fund	HIDTA Grant	$ 17,632
	National Fire Plan	27,880
	Noxious Weed Trust Grant	11,672
	CTEP Projects	29,134
	RID Projects	242
	Total non-major governmental funds	86,560
	Cooney Home	2,263,045
	Total enterprise funds	2,263,045
Total governmental activities		$ 2,349,605

NOTE 6 – NOTE AND ADVANCES RECEIVABLE

Notes and advances receivable at June 30, 2014, include the following:

Governmental Activities

Debt Service Funds

RSID Revolving Fund

2 percent above the STIP rate, advance receivable from Woodlawn Service Connection, due in semi-annual payments through 2018.	$ 28,755
2 percent above the STIP rate, advance receivable from Cave Gulch Watershed Project, due in semi-annual payments through 2014.	441
Total debt service funds	$ 29,196

Capital Projects Funds

Capital Development Fund

2 percent above the STIP rate, advance receivable from Fairgrounds Enterprise for major construction projects and portable bleachers, due in semi-annual payments beginning in December 2008 and continuing through 2016.	$ 591,392
Total governmental activities	$ 620,588

Business-Type Activities

Enterprise Fund

Cooney Home

Two promissory notes entered into with Cooney Realty LLC for the acquisition of the nursing home were refinanced on May 30, 2014. The new interest rate will be 1.81%, with month installments of $7,384, with a final balloon payment due June 1, 2020.

$ 2,049,977

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 2014:

	Transfers Out								
	General Fund	Public Safety Fund	RSID Debt Fund	Capital Development Fund	Nonmajor Governmental Funds	County Landfill Fund	Fair Enterprise Fund	Internal Service Funds	Total Transfers In
Transfer In:									
Governmental Funds:									
General Fund	$ -	$ -	$ -	$ -	$ 346,441	$ -	$ -	$ 16,475	$ 362,916
Public Safety	-	-	-	-	376,116	-	-	-	376,116
RSID Debt	-	-	-	-	2,468	-	-	-	2,468
Capital Development	595,214	382,124	-	-	765,121	23,205	9,020	192,316	1,967,000
Nonmajor Government	221,294	537,500	2,989	145,319	1,438,404	-	-	2,750	2,348,256
Total Governmental Funds									5,056,756
Enterprise Funds:									
Fairgrounds	50,000	-	-	-	-	-	-	-	50,000
Internal Services	1,039,500	-	-	389	69,990	-	-	-	1,109,879
	$ 1,906,008	$919,624	$ 2,989	$ 145,708	$ 2,998,540				
Total transfers out - governmental funds					$ 5,972,869				
						$ 23,205	$ 9,020		
Total transfers out - enterprise funds							$ 32,225		
Total transfers out - internal service funds								$211,541	
Total Transfers In / Out									$ 6,216,635

NOTE 8 – CAPITAL ASSETS

PRIMARY GOVERNMENT

Governmental Activities:	Beginning Balance	Increases	Decrease	Ending Balance
Capital assets not being depreciated:				
Land	$ 4,696,502	$ 111,104	$ -	$ 4,807,606
Construction in progress	2,969,441	2,919,093	2,243,324	3,645,210
Total capital assets not being depreciated	7,665,943	3,030,197	2,243,324	8,452,816
Capital assets being depreciated:				
Buildings	17,765,092	276,800	-	18,041,892
Improvements other than Buildings	2,019,782	163,887	-	2,183,669
Infrastructure	18,059,894	2,407,921	79,623	20,388,192
Machinery & Equipment	13,479,625	942,271	301,837	14,120,059
Total capital assets being depreciated	51,324,393	3,790,879	381,460	54,733,812
Less accumulated depreciation for:				
Buildings	10,354,769	437,580	-	10,792,349
Improvements other than Buildings	1,669,457	118,730	-	1,788,187
Infrastructure	4,373,810	904,379	79,623	5,198,566
Machinery & Equipment	8,809,802	1,004,313	274,658	9,539,457
Total accumulated depreciation	25,207,838	2,465,002	354,281	27,318,559
Total capital assets being depreciated, net	26,116,555	1,325,877	27,179	27,415,253
Government activity capital assets, net	$ 33,782,498	$ 4,356,074	$ 2,270,503	$ 35,868,069
Business-type Activities:				
Solid Waste				
Capital assets not being depreciated:				
Land	$ 243,648	$ -	$ -	$ 243,648
Construction in progress	22,030	14,102	-	36,132
Total capital assets not being depreciated	265,678	14,102	-	279,780
Capital assets being depreciated:				
Buildings	325,366	-	-	325,366
Improvements other than Buildings	5,581,161	-	-	5,581,161
Machinery & Equipment	1,838,307	297,055	-	2,135,362
Total capital assets being depreciated	7,744,834	297,055	-	8,041,889
Less accumulated depreciation for:				
Buildings	151,160	8,134	-	159,294
Improvements other than Buildings	1,542,631	122,190	-	1,664,821
Machinery & Equipment	1,295,811	107,408	-	1,403,219
Total accumulated depreciation	2,989,602	237,732	-	3,227,334
Total capital assets being depreciated, net	4,755,232	59,323	-	4,814,555
Solid Waste capital assets, net	$ 5,020,910	$ 73,425	$ -	$ 5,094,335

	Beginning Balance	Increases	Decrease	Ending Balance
Fairgrounds				
Capital assets being depreciated:				
Buildings	$ 10,882,747	$ -	$ -	$ 10,882,747
Improvements other than Buildings	617,517	-	-	617,517
Machinery & Equipment	307,373	-	-	307,373
Total capital assets being depreciated	11,807,637	-	-	11,807,637
Less accumulated depreciation for:				
Buildings	1,227,586	288,206	-	1,515,792
Improvements other than Buildings	203,534	35,765	-	239,299
Machinery & Equipment	99,505	18,403	-	117,908
Total accumulated depreciation	1,530,625	342,374	-	1,872,999
Total capital assets being depreciated, net	10,277,012	(342,374)	-	9,934,638
Fairgrounds capital assets, net	$ 10,277,012	$ (342,374)	$ -	$ 9,934,638
Business-type activities capital assets, net	$ 15,297,922	$ (268,949)	$ -	$ 15,028,973

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	$ 399,170
Public safety	941,216
Public works	1,022,905
Public health	41,161
Social and economic services	2,338
Culture and recreation	58,211
Total depreciation expense - governmental activities:	$ 2,465,001
Business-type activities:	
Solid waste	$ 237,736
Fair	342,371
Total depreciation expense-business-type activities:	$ 580,107

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the **Cooperative Health Center** for the ended June 30, 2014, was as follows:

	Beginning Balance	Increases	Decrease	Ending Balance
Capital assets not being depreciated:				
Construction in progress	$ 134,939	$ 2,320,497	$ -	$ 2,455,436
Capital assets being depreciated:				
Buildings	356,939	-	-	356,939
Machinery & Equipment	114,680	-	-	114,680
Total capital assets being depreciated	471,619	-	-	471,619
Less accumulated depreciation for:				
Buildings	14,278	14,278	-	28,556
Machinery & Equipment	70,825	9,324	-	80,149
Total accumulated depreciation	85,103	23,602	-	108,705
Total capital assets being depreciated, net	386,516	(23,602)	-	362,914
Cooperative Health Center capital assets, net	$ 521,455	$ 2,296,895	$ -	$ 2,818,350

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, 2014:

	General Obligation
Bond payable, July 1	$ 2,635,000
Bond issued	-
Bond retired	(120,000)
Bond payable, June 30	$ 2,515,000

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, 2014, consist of the following issue:

	Interest Rate	Maturity Date	Issued	Amount Outstanding 6/30/2014
General Obligation Bonds:				
Opens Space Projects	variable (2.00% to 4.05%)	7/1/2030	$3,000,000	$2,515,000

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

FY Ending	Interest	Principal	Total
2015	80,262	125,000	$ 205,262
2016	78,450	130,000	$ 208,450
2017	76,565	135,000	$ 211,565
2018	73,730	135,000	$ 208,730
2019	70,895	140,000	$ 210,895
2020-2024	292,056	755,000	$ 1,047,056
2025-2029	150,850	895,000	$ 1,045,850
2030	8,100	200,000	$ 208,100
Total	$ 830,908	$ 2,515,000	$ 3,345,908

REVENUE BONDS

At June 30, 2014, the outstanding revenue bond indebtedness of Lewis and Clark County is as follows:

Governmental Activities

Health Care Facility Revenue Bonds, Series 1998D: $ 240,000

This bond has an interest rate of 3.8 to 5.1 percent, 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 a limited tax levy of up to 3 mills. Final payment is scheduled for February 1, 2018, upon which time the tax levy will cease.

Business-type Activities

At June 30, 2014, the outstanding revenue bond indebtedness of Lewis and Clark County is as follows:

Solid Waste Facility Refunding Revenue Bonds, Series 2004: $2,934,085
(DNRC SRF Loan Program)

In fiscal year 2013, the County issued refunding bonds in the amount of $2,004,000. The purpose of this issuance is to use the proceeds to retire the County's outstanding Solid Waste Facility Revenue Bonds, Series 2004. The new bonds will have an interest rate of 2.25 percent in comparison to the old rate of 3.75 percent. The semi-annual installment payments range from $85,266.50 to $100,273.75 beginning July 1, 2013. Final payment is scheduled for July 1, 2024. The carrying amount of the Series 2004 bonds was $2,004,000, therefore resulting in no increase or decrease in bonds payable for this series.

The reduction in the cash flow requirement is $229,056, with the economic gain calculated at $38,132.

Additional revenue bonds were issued in fiscal years 2009 and 2011, amounting to $649,900 and $1,400,000, respectively. The issue made in fiscal year 2009 has been paid off in full.

The bonds are to be repaid from the net revenues, less operating expenses, derived from the operations from the County's Solid Waste Facility. Upon satisfaction of the debt, rates charged to the users will be reduced.

Fairgrounds Revenue Bonds, Series 2007: This bond has an interest rate of 4.54 percent, 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.	315,081
Total Business-type Activities	$3,249,166
Total Revenue Bonds	$3,489,166

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, 2014, the County was in compliance with these requirements for the County Solid Waste Facility and the Health Care Facilities.

	County Solid Waste Facility	Health Care Facilities
Gross revenues	$ 1,320,513	$ 329,882
Direct operating expenses	611,206	229,713
Net Revenue	$ 709,307	$ 100,169
Maximum debt service	$ 360,256	$ 69,990
Percent coverage	196.9%	143.1%

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

FY Ending	Interest	Principal	Total
2015	$ 12,240	$ 55,000	$ 67,240
2016	9,435	60,000	69,435
2017	6,375	60,000	66,375
2018	3,315	65,000	68,315
Totals	$ 31,365	$ 240,000	$ 271,365

Business-type Activities

FY Ending	Interest	Principal	Total
2015	$ 76,266	$ 605,499	$ 681,765
2016	61,954	298,017	359,971
2017	54,589	304,714	359,303
2018	47,056	312,512	359,568
2019	39,330	320,413	359,743
2019-2023	84,874	1,311,011	1,395,885
2024-2025	1,091	97,000	98,091
Totals	$ 365,160	$ 3,249,166	$ 3,614,326

Changes in Long-Term Liabilities

The following is a summary of the changes in long-term liabilities for the year ended June 30, 2014:

Governmental Activities	Balance 7/1/2013	Additions	Reductions	Balance 6/30/2014	Due Within One Year
General obligation bonds	$ 2,635,000	$ -	$ 120,000	$ 2,515,000	$ 125,000
Revenue bonds	295,000	-	55,000	240,000	55,000
Special assessment	974,595	238,262	281,336	931,521	89,778
Contracts/Loans	960,080	-	155,045	805,035	160,401
Compensated absences	1,939,509	1,938,961	1,803,115	2,075,355	207,536
OPEB implicit rate subsidy	227,612	39,387	-	266,999	-
Total	$ 7,031,796	$ 2,216,610	$ 2,414,496	$ 6,833,910	$ 637,715
Business-type Activities					
Revenue bonds	$ 4,141,087	$ -	$ 891,921	$ 3,249,166	$ 605,499
Landfill liability	1,163,103	13,705	103,600	1,073,208	12,400
Compensated absences	80,441	73,662	84,126	69,977	6,998
OPEB implicit rate subsidy	11,861	2,041	-	13,902	-
Total	$ 5,396,492	$ 89,408	$ 1,079,647	$ 4,406,253	$ 624,897

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, the revenue bond balance of $240,000 and $212,761 of the compensated absences represent internal service funds' liabilities. 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 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 2014, the rate was 1.0 percent. Special assessment debts at June 30, 2014, are as follows:

	Amount Issued	Year of Maturity	Principal Balance 6/30/2014	Due Within One Year	FY2015 Interest Rate (%)
Gable Estates Rural Improvement District	$ 317,476	2016	$ 7,897	$ 3,875	1.00%
Maynard Rural Improvement District	8,680	2016	1,987	985	1.00%
Bel Air Rural Improvement District	194,635	2018	27,348	5,639	1.00%
Bel Air Curbs Rural Improvement District	13,685	2018	3,387	794	1.00%
Townview Rural Improvement District	39,197	2018	6,861	1,609	1.00%
Green Acres Rural Improvement District	25,273	2018	6,211	1,456	1.00%
Skyview Rural Improvement District	52,996	2020	9,894	1,570	1.00%
Autumn Wind Rural Improvement District	40,124	2025	26,152	2,050	1.00%
Fantasy Road Rural Improvement District	9,279	2027	4,522	309	1.00%
Big Sky Road Rural Improvement District	143,606	2028	130,606	8,113	1.00%
Crestwood Road Rural Improvement District	94,656	2024	87,656	8,378	1.00%
McHugh Rural Improvement District	495,272	2023	270,000	35,000	4.40%
Woodlawn Rural Improvement District - wastewater	143,000	2027	104,000	6,000	2.75%
Woodlawn Rural Improvement District - water	319,516	2028	245,000	14,000	2.75%
Total Special Assessment Debt	$ 1,897,395		$ 931,521	$ 89,778	

The loans are special assessment debt issued for the construction and maintenance of capital improvements within defined special improvement districts. The loans are payable from special assessments levied against the properties in the respective districts. The County has a secondary responsibility on the debt issued for the various districts. State law obligates the County to pay the debt service on these loans even if the assessments on the property owners are in default. At fiscal year-end 2014, funds with special assessment debt had $13,494 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. Statues 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. This fiscal year, the County did not levy for the 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 6/30/2014	Due Within One Year	FY2015 Interest Rate (%)
City/County Building Remodel	$ 977,748	2018	$ 467,176	$ 110,918	1.00%
City/County Building Remodel - Phase II	505,000	2021	337,859	49,483	1.00%
Total	$ 1,482,748		$ 805,035	$ 160,401	

The following is a summary of maturities and interest by years for the special assessment debt and contracts payable at June 30, 2014. 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 FY2015 rate of 1.0 percent.

	Special Assessment Debt		Contracts Payable	
FY Ending	Principal	Interest	Principal	Interest
2015	$ 89,778	$ 23,609	$ 160,401	$ 7,529
2016	90,589	21,169	165,961	5,943
2017	87,234	18,727	171,727	4,302
2018	94,923	16,180	172,911	2,601
2019	87,697	13,490	53,477	1,206
2020-2024	314,582	34,913	80,558	799
2025-2029	166,718	8,935	-	-
Total Governmental Activities	$ 931,521	$ 137,023	$ 805,035	$ 22,380

Business-type Activities

Contracts/Loans Payable
No loans are outstanding for business-type activities at fiscal year-end.

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 – These notes have been issued on behalf of Carroll College, to finance construction of various buildings and improvements, including 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.

As of June 30, 2014, 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 Bond - Carroll College	12,315,000	11,945,000
Higher Education Revenue Bond - Carroll College	4,250,000	4,250,000
Industrial Development Revenue Bonds - Golden Triangle, Inc.	2,000,000	711,000
Family Services Provider Revenue Bonds	995,000	795,280
Total	$ 87,520,000	$ 85,661,280

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

	General	Special Revenue Public Safety	Debt Service Rural Special Improvement District Debt	Captial Projects Capital Development	Other Nonmajor Governmental	Total
FUND BALANCE:						
Nonspendable:						
Inventory	$ 101,253	$ -	$ -	$ -	$ 184,497	$ 285,750
Permanent portion of endowment	-	-	-	-	565,206	565,206
Total Nonspendable	101,253	-	-	-	749,703	850,956
Restricted:						
Federal/state/other grants						
Road commitments	-	-	-	-	923,107	923,107
General government commitment	2,835	-	-	-	222,561	225,396
Open space commitments	-	-	-	-	2,043,138	2,043,138
Building construction/improvement	-	-	-	503,016	-	503,016
Public safety commitments	-	-	-	-	181,755	181,755
Alcohol and drug program commitn	-	-	-	-	481,641	481,641
Public work commitments	-	-	-	28,686	50,106	78,792
Health-related commitments	-	-	-	-	683,160	683,160
Debt service	-	-	118,374	-	407,347	525,721
Total Restricted	2,835	-	118,374	531,702	4,992,815	5,645,726
Committed:						
General government commitments	-	-	-	714,269	717,687	1,431,956
District court	-	-	-	14,439	698,578	713,017
Public safety equipment	-	2,906,118	-	1,079,378	245,195	4,230,691
Public safety facility improvements	-	-	-	268,220	-	268,220
Public works	-	-	-	224,291	148,272	372,563
Road and bridge commitments	-	-	-	1,544,132	1,652,592	3,196,724
Cemetary improvement commitme	-	-	-	413,165	-	413,165
Public health commitments	-	-	-	543,815	1,436,651	1,980,466
Parks improvement	-	-	-	593,356	183,583	776,939
Social & economical commitments	-	-	-	-	158,130	158,130
Special improvement district commitments	-	-	-	-	2,883,375	2,883,375
Contract commitments	4,138	-	-	-	-	4,138
Total Committed	4,138	2,906,118	-	5,395,065	8,124,063	16,429,384
Assigned:						
No contractual commitments	1,113,190	-	-	-	7,964	1,121,154
Public safety	-	-	-	-	22,830	22,830
Total Assigned	1,113,190	-	-	-	30,794	1,143,984
Unassigned	619,571	-	-	-	-	619,571
Total fund balance	$ 1,840,987	$ 2,906,118	$ 118,374	$ 5,926,767	$ 13,897,375	$ 24,689,621

Major Special Revenue Funds - Revenues by specific purposes

	General	Public Safety
Taxes/assessments	$ 6,278,184	$ 8,947,227
Licenses and permits	284,407	1,855
Federal grants	3,752,958	913,813
State grants	992,923	370,278
Local grants	41,650	-
Charges for services	1,191,066	538,376
Fines and forfeitures	81,664	250,550
Miscellaneous	65,113	73,114
Interest earnings	16,287	-
Transfers in	362,916	376,116
Total Business-type Activities	$ 13,067,168	$ 11,471,329

NOTE 12 - LEASES

Capital Leases

In fiscal year 2014, 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 March 2014, a new engineer's report was completed and it provided, among others, three significant changes from the January 2009 engineer's report. The first being a change in the annual tonnage from 45,000 tons per year to 40,000 tons per year, with an annual escalation of 1.25%. The second change was to the remaining life of the landfill, which was changed from 87 years to 98 years. Thirdly were the changes to closure and postclosure cost estimates.

The new cost estimates and new remaining useful life(s) associated with the March 2014 engineer's report, resulted in the following changes to the reported amounts:

- Montana financial assurance regulations require that the landfill financially assure for the largest planned open area during the life of the landfill. One of two financial assurance approaches shall to be used when building financial assurance. The county uses the approach to financially assure the largest area that will ever be open during the life of the site. When Phases 4 and 5 are open, the landfill will have 29.5 acres open in the Class II landfill area and 7 acres of Class IV area which will be required to be closed over the remaining life of the site.

- The estimated total cost for landfill closure and postclosure care is $2,266,250. This is a decrease of $346,462. The total closure cost for the Class II and Class IV areas, associated with the largest open areas as noted above, are $1,359,650 and $306,000, respectively. In the Class II area, Phase 2 is nearing end of its useful life and is currently being closed. The total postclosure liability is $600,600.
- The fiscal year-end liability that represents the financial insurance amount is $936,808, which is comprised of estimated costs for Class II area closures, Class IV area closure, and post-closure monitoring of $803,774, $68,988 and $64,046, respectively. The yearly increase in liability for closure for Class II cells and the Class IV cell is $5,731 and $2,443, respectively. The yearly increase in liability for postclosure is $5,531.

The amounts reported to date, represent estimates based upon the use of approximately16.5 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. Based on the new engineer's report, as of March 2014, the remaining estimated costs for landfill postclosure changed from $220,000 to 136,400. The annual estimated landfill postclosure cost is estimated to be $12,400 for each of the next 11 years. 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 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

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, 2014, were as follows:

	MPERS	MSRS	MTRS
Employer	7.070%	10.115%	7.470%
Employee	7.900%	9.245%	7.150%

The County's contributions for the years ended June 30, 2012, 2013 and 2014, as listed below, are equal to the required contribution for each year.

	MPERS	MSRS	MTRS
2012	$ 1,036,530	$ 380,680	$ 5,457
2013	$ 897,539	$ 401,374	$ 5,617
2014	$ 1,086,175	$ 403,489	$ 6,568

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, 2014, the County's medical insurance fund had a balance of $1,234,638. Employees are responsible to pay 60 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.

	Annual Deductible (1)		Benefit Percentage (1)		Out-of-pocket Maximum (1)	
Medical Benefit	PPO	Non-PPO	PPO	Non-PPO	PPO	Non-PPO
Per Covered Person	$250	$500	60%	50%	$3,500	$100,000
Per Family	$750	$1,000	60%	50%	$7,000	N/A
Pharmacy Benefit			Preferred	Non-Preferred		
Per Covered Person	$200		20%	40%		
Per Family	$400					

(1) per benefit period

This is a generalization of the coverage, specific exceptions are available in the Health Benefits manual.

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 2014	Fiscal Year 2013
Claims payable, July 1	$ 346,225	$ -
Claims incurred	(3,123,458)	(2,966,163)
Claims paid	2,961,704	3,312,388
Claims payable, June 30	$ 184,471	$ 346,225

The County pays the premium for a $25,000 life insurance policy for all employees enrolled in the Health Benefits Plan. The premiums were paid to an insurance carrier during the fiscal year ended June 30, 2014.

The County also operates an Internal Revenue Code Section 125 plan for medical and day care expenses. Employees could contribute pretax dollars up to $2,500 per year for medical expenses and up to $5,000 per year for day care expenses.

Other Post Employment Benefits (OPEB)

As required by state law, the County provides employees who retire an option to continue to participate in the County's group health insurance plan. The County also allows terminated employees to continue their health care coverage for 18 months past the date of termination as required by the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). June 30, 2014, the County had seven enrollees under the Retiree division, plus one spouse, no child dependants and three employees under COBRA insurance coverage, plus two enrollees previously enrolled as dependents, but post dependent eligibility. There were also one spouse and two child dependents covered under County Cobra participants. 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, 2014, the County was paying insurance for three retirees.

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 2014.

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, 2014 there are seven enrollees participating in retiree division of the employer's sponsored health plan. In fiscal year 2014, retirees contributed $46,268 towards the cost of the County's annual premium, with premiums per month being $725 for retiree only and $1,125 for retiree and spouse, less amounts earned toward wellness credits. Premiums for retirees covering children add $70 per child per month, with a limit of $280 per month 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.

	2014	2013	2012
Annual required contribution	$ 95,470	$ 95,695	$ 100,355
Interest on net OPEB obligation	10,162	8,406	7,604
Adjustment to annual required contribution	(7,970)	(6,593)	(5,964)
Annual OPEB cost (expense)	97,662	97,508	101,995
Contributions made	(31,437)	(56,186)	(28,275)
Decrease in Obligation (1)	-	-	(54,846)
Increase/(Decrease) in net OPEB obligation	66,225	41,322	18,874
Net OPEB obligation - beginning of year	239,102	197,780	178,906
Net OPEB obligation - end of year	$ 305,327	$ 239,102	$ 197,780
Percentage of Annual OPEB Cost Contributed	32.19%	57.62%	27.72%

(1) The decrease is due to the county selling the Cooney Home and not having the obligation of their employees.

Funded Status and Funding Progress

As of June 30, 2014, the actuarial accrued liability (AAL) for benefits was $1,017,210 all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $23,756,062 and the ratio of unfunded actuarial accrued liability to the covered payroll was 4.28 percent. 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:

Mortality- Healthy, for PERS and SRS, mortality is assumed to follow RP 2000 Healthy Combined Mortality Tables projected to 2015 using Scale AA with no collar adjustments for males and females. For TRS, mortality is assumed to follow the RP 2000 Combined Mortality Table set back three years for males, set back two years for females, with mortality improvements projected by Scale AA to 2008.

Mortality - Disabled, for PERS and SRS, disabled mortality is assumed to follow RP 2000 Disabled Mortality Tables with no projections and no collar adjustments for males and females. For TRS, disabled mortality is based on RP 2000 Disabled Mortality Table, set back three years for males, set forward three years for females, with mortality improvements projected by Scale AA to 2008.

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.

	Insurance Plan	
Plan Year	Medical, Dental, Vision	Prescription Drugs
2012	10.0%	10.0%
2013	9.0%	9.0%
2014	8.5%	8.0%
2015	8.0%	7.0%
2016	7.5%	6.0%
2017	7.0%	5.0%
2018	6.5%	5.0%
2019	6.0%	5.0%
2020	5.5%	5.0%
2021+	5.0%	5.0%

The "annual age 65" per capita claims cost for the period July 1, 2013 to June 30, 2014 are as follows:

Coverage	Surviving Spouse	Spouse
Before Medicare Eligibility	$9,871	$3,337
After Medicare Eligibility	$1,974	$3,337

The following retiree contributions are a weighted average of all retiree contributions for the period July 1, 2013 to June 30, 2014:

Medical, Dental, Vision Prescription Drugs	Retiree/ Surviving Spouse	Spouse
Before Medicare Eligibility	$8,400	$4,800
After Medicare Eligibility	$8,400	$4,800

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

Plan Year	Retiree/ Surviving Spouse	Spouse
2012	10.0%	10.0%
2013	9.0%	9.0%
2014	8.4%	8.4%
2015	7.8%	7.8%
2016	7.2%	7.2%
2017	6.6%	6.6%
2018	6.2%	6.2%
2019	5.8%	5.8%
2020	5.4%	5.4%
2021	5.0%	5.0%

Health insurance premiums for 2012 retirees were used as the basis for calculation of the present value of total benefits to be paid.

Deferred Compensation

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

change, employees who had invested in PEBSCO had a choice to transfer it to Great-West or leave it with PEBSCO. Contributions must now be deposited with Great West.

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

NOTE 15 – RISK MANAGEMENT

The County faces a considerable number of risks of loss, including (a) damage to and loss of property and contents; (b) employees' torts; (c) professional liability, i.e., employee injuries; and (d) medical insurance costs of employees. Commercial policies transferring all risks of loss, except for relatively small deductible amounts are purchased for property and content damage, employee torts, and professional liabilities. The County participates in two state-wide public risk pools operated by the Montana Association of Counties, for workers' compensation and for tort liability coverage. Employee medical insurance is provided through a privately administered, partially self-insured plan. Given the lack of coverage available, the County has no coverage for potential losses from environmental damages. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Lewis and Clark County has joined with other Montana counties to form a self-insurance pool offering workers' compensation coverage. This pool, named the Montana Association of Counties Workers' Compensation Trust, provides claim administrative services. Premiums paid to the Trust for fiscal year 2014 amounted to $466,972. Audited financial statements for fiscal year ended June 30, 2014, 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 deductable 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 2014 amounted to $468,152.

Audited financial statements for the fiscal year ended June 30, 2014, 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 2014, the State contributed $63,393 toward the annual salary of $112,020 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, 2014, there were uncompleted construction contracts as follows:

Project Title	Construction Committed	Fund Type	Encumbered Amount
Cooperative Health Center Remodel	$ 2,959,572	Comp. Unit - Coop Health	$ 2,959,572
Montana Radio site project	1,266,879	Non-major governmental	-
Search and Rescue Facility	1,226,054	Non-major governmental	1,213,740
Rimini Road Reconstruction	585,207	Non-major governmental	44,595
Journey Home Crisis Center	410,784	Capital Development	410,784
Road and Sewer Improvement District projects	269,207	Non-major governmental	121,192
Forest Highways Projects	161,618	Non-major governmental	71,442
Laandfill Wheel Loader	130,046	County Landfill	-
McHugh Flood Mitigation Project	94,072	General	-
Ameresco Energy Performance project	84,438	Capital Development	84,438
2013 Road Paving and Striping projects	82,730	Non-major governmental	-
Mosquito control	71,500	Non-major governmental	71,500
Land use planning efforts with the US Military	59,891	Non-major governmental	59,891
TSEP Bridge Projects	54,813	Non-major governmental	54,813
AWD Tractor Lease	31,433	Capital Development	-
Total	$ 7,488,244		$ 5,091,967

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.

Case	Damages Requested	Potential of Loss	Status
CDV-08-5 81	$ 500,000	Remote	Supreme Court remands to Dist Court
Various	$ 20,000	Possible	In litigation or asseted claim
Various	$ 3,815,000	Very likely	In litigation
Various	$ 90,000	Remote	In litigation or asseted claim

At this time, the County accrued a contingent liability for $3,815,000 for the above cases that show a potential loss status as very likely. The above amounts are an estimate.

The County has an unasserted claim that has not been filed in court for $10,000 that has a possibility of a possible unfavorable outcome.

NOTE 18 – SUBSEQUENT EVENTS

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

On July 15, 2014, the County entered into a contract of $782,059 for chip sealing on County and RID roads.

On August 5, 2014 the County entered into a contract of $171,700 for a CTEP sidewalk project on 11th Avenue.

On August 14, 2014 the County entered into a contract of $43,239 for a TSEP bridge project on Flat Creek.

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.

The Government Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which is effective for the County beginning in fiscal year 2015. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities.

The Government Accounting Standards Board (GASB) has issued Statement No. 71*, Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, with the provisions to be applied simultaneously with the provisions of Statement 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68.

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

NOTE 20 – DISCONTINUED OPERATIONS

In June 2012, the County sold the Cooney Home to exit the nursing home business. The County accounted for the nursing home business as a discontinued operation. The Cooney Home signed two contracts for a long-term notes receivable of $2,262,201. The County did not receive a payment in the current fiscal year, therefore leaving a balance on the notes of $2,045,273. Interest in the amount of $4,704 accumulated during the fiscal year. On May 30, 2014, the contracts were amended with the new total of $2,049,977, including the accrued interest. Payments are now being made monthly. The County sold all assets of the nursing home, except for accounts receivable as of June 1, 2012, thus in fiscal year 2014, the County is reporting revenue and expenses that are associated with those receivables, along with the additional recognition of uncollectable amount of $26,678.

As of June 30, 2014, the County had a net receivable balance of $18,627. All asset and liability balances shown in the Statement of Net Position - Proprietary Funds on page 28 in the Cooney Home major fund are related to the discontinued operation, and have been valued at their net realizable value.

For the year ending June 30, 2014, a summary of the results of operations of the discontinued nursing home business unit follows:

Revenue	$ 2,382
Costs and expenses	(35,301)
Loss from discontinued operations	$ (32,919)

NOTE 21 – JOINT VENTURES

Lewis and Clark Library

In 1974, the County entered into an interlocal Library contract with the City of Helena to create the Lewis and Clark Library located within the City of Helena. The five-member Board of Trustees consists of two members appointed by each government and one member appointed jointly. Upon dissolution, the County has a 50% share in the net assets of the Library. The most current summary financial information as of, and for, the fiscal year ended June 30 is:

	2014	2013
Cash and investments	$ 4,301,697	$ 3,802,950
Other assets	2,060,849	2,111,164
Total assets	$ 6,362,546	$ 5,914,114
Liabilities	253,645	169,161
Net position	$ 6,108,901	$ 5,744,953
Revenues	3,287,301	3,109,601
Expenses	(2,923,353)	(2,705,488)
Change in net position	363,948	404,113
Net position, July 1	5,744,953	5,023,898
Prior period adjustment		316,942
Net position, June 30	$ 6,108,901	$ 5,744,953

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

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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

Actuarian Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (%) (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (%) (b-a/c)
June 30, 2014	$ -	$ 1,017,210	$ 1,017,210	0.00%	$ 23,756,062	4.28%
June 30, 2013	$ -	$ 965,161	$ 965,161	0.00%	$ 22,343,863	4.32%
June 30, 2012	$ -	$ 968,425	$ 968,425	0.00%	$ 25,861,566	3.74%
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, 2013. Information for years prior to June 30, 2009, 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 Valley Non-Point Source Assessment - Used to account for the receipt of federal grants and related expenditures for staffing and field services activities related to the non-point assessment project.

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.

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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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.

MIECHV Infrastructure Development Grant - Used to account for the receipt of federal funding and related expenditures for the Maternal, Infant, and Early Childhood Visiting Infrastructure Development projects.

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.

WIC Peer Breastfeeding - Used to account for the receipt of federal funding and related expenditures dedicated to the Peer Breastfeeding program for women, infants and children in the County.

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

Community Transformation Grant - Used to account for federal funding for local and state-wide work to help communities adopt active living and active transportation standards.

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.

Severe Disabling Mental Illness Wavier Services - Used to account for the receipt of federal funding and related expenditures for the purpose of providing services related to severe disabling mental illness.

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.

Healthy Montana Families - 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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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

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

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.

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 a per license fee on sheep revenues and related expenditures for the purpose of paying bounties on predatory animals killed within the County.

Cattle Protection Program - Used to account for the receipt of a per license fee on cattle 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.

Search and Rescue Operations - Used to account for the receipt of property tax revenues and related expenditures for operating, equipping, and debt service funding related to new construction of a search & rescue facility.

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.

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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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.

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.

Open Space Fund - Used to account for the receipt of bond revenue to be used to acquire conservation easements in the county to provide open space access.

Road Improvement - Subdivisions Fund - Used to account for the receipt of revenue to be used to improve county roads impacted by specific new subdivisions.

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.

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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

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

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

NFP Projects – BLM Community Assistance	Fire Projects Grants
Energy Efficiency & Conservation Block Grant	Brownsfield Assessment Grant

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.

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

LEWIS AND CLARK COUNTY, MONTANA

SPECIAL REVENUE FUNDS

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

Riddock
Middlemas
Eastgate
La Casa Grande
Lambkins
North Valley Downs
Town View Estates
Pine Hill 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
Vandenbergh 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
Pimley Subdivision
Foothills Estate
Ryan Minor
Gruber Minor
Mud Springs
Spruce Drive
Glacier Point
Fox Crossing
Sky View
Buffalo Hills
Autumn Wind
Elkhorn
Wheat Ridge
Crestwood Green
Lower Rosemary
Frontier Village
Timber Works
Hayfield Estates
Big Sky Subdivision
Fantasy
Grand Valley
Panoramic Meadows

Other Special Revenue Funds

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

LEWIS AND CLARK COUNTY, MONTANA

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.

Search & Rescue Building Debt - Used to account for the receipt of property tax revenues for the periodic payment of principal and interest on the State Board of Investment's loan to finance the construction of the Search & Rescue Building.

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

Cave Gulch	Green Acres
Gable Estates	Woodlawn Water
Lincoln	Fox Crossing
Maynard	Skyview
McHugh	Autumn Wind
Woodlawn Wastewater	Fantasy
Bel Air Addition	Big Sky Subdivision
Bel Air Addition's Curbs	Crestwood Green
Townview Estates	

LEWIS AND CLARK COUNTY, MONTANA

CAPITAL PROJECT FUNDS

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

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

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

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

Search and Rescue Facility - Used to account for the funding for the expenditures associated with construction of the search and rescue facility.

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, 2014

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS					
Cash and cash equivalents	$ 10,023,103	$ 345,769	$ 775,040	$ -	$ 11,143,912
Investments	1,398,238	48,236	108,121	-	1,554,595
Receivables:					
Taxes/assessments	807,955	61,247	-	-	869,202
Accounts/contracts	12,013	-	114,795	-	126,808
Due from other governments	709,068	-	29,134	-	738,202
Inventories	184,497	-	-	-	184,497
Restricted assets:					
Cash and cash equivalents	6,721	-	-	5,113	11,834
Investments	289,929	-	-	265,943	555,872
Advances to other funds	-	29,196	-	-	29,196
Total assets	**$ 13,431,524**	**$ 484,448**	**$ 1,027,090**	**$ 271,056**	**$ 15,214,118**
LIABILITIES					
Accounts payable	$ 576,752	$ -	$ 260,448	$ -	$ 837,200
Due to other funds	57,184	-	29,376	-	86,560
Total liabilities	**633,936**	**-**	**289,824**	**-**	**923,760**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	345,078	47,905	-	-	392,983
FUND BALANCE:					
Nonspendable	478,647	-	-	271,056	749,703
Restricted	3,848,202	407,347	737,266	-	4,992,815
Unrestricted:					
Committed	8,094,867	29,196	-	-	8,124,063
Assigned	30,794	-	-	-	30,794
Total fund balance	**12,452,510**	**436,543**	**737,266**	**271,056**	**13,897,375**
Total liabilities deferred inflows of resources, and fund balance	**$ 13,431,524**	**$ 484,448**	**$ 1,027,090**	**$ 271,056**	**$ 15,214,118**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
(Page 1 of 10)

	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	$ 359,183	$ 5,138	$ 28,048	$ 93,984	$ 145,272
Investments	50,106	717	3,913	13,111	20,266
Receivables:					
Taxes/assessments	-	1,168	7,487	24,816	15,661
Accounts/contracts	-	-	-	-	-
Due from other governments	350,273	-	-	-	30,000
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	**$ 759,562**	**$ 7,023**	**$ 39,448**	**$ 131,911**	**$ 211,199**
LIABILITIES					
Accounts payable	$ 95,747	$ -	$ 15,000	$ 10,448	$ 100,918
Due to other funds	-	-	-	-	-
Total liabilities	**95,747**	**-**	**15,000**	**10,448**	**100,918**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	-	1,168	7,487	17,105	5,766
FUND BALANCE:					
Nonspendable	-	-	-	-	-
Restricted	663,815	-	-	-	-
Unrestricted:					
Committed	-	5,855	16,961	104,358	104,515
Assigned	-	-	-	-	-
Total fund balance	**663,815**	**5,855**	**16,961**	**104,358**	**104,515**
Total liabilities deferred inflows of resources, and fund balance	**$ 759,562**	**$ 7,023**	**$ 39,448**	**$ 131,911**	**$ 211,199**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
(Page 2 of 10)

	ROAD	PREDATORY ANIMAL CONTROL	CATTLE PROTECTION PROGRAM	DISTRICT COURT	SEARCH & RESCUE OPERATIONS
ASSETS					
Cash and cash equivalents	$ 1,417,265	$ 225	$ 4,935	$ 591,767	$ 71,997
Investments	197,710	31	689	82,552	10,044
Receivables:					
Taxes/assessments	110,920	73	453	76,228	6,636
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	5,949	-
Inventories	147,379	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	**$ 1,873,274**	**$ 329**	**$ 6,077**	**$ 756,496**	**$ 88,677**
LIABILITIES					
Accounts payable	$ 44,594	$ -	$ -	$ 29,860	$ -
Due to other funds	-	-	-	-	-
Total liabilities	**44,594**	**-**	**-**	**29,860**	**-**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	57,905	73	453	28,058	6,636
FUND BALANCE:					
Nonspendable	147,379	-	-	-	-
Restricted	-	-	-	-	-
Unrestricted:					
Committed	1,623,396	256	5,624	698,578	82,041
Assigned	-	-	-	-	-
Total fund balance	**1,770,775**	**256**	**5,624**	**698,578**	**82,041**
Total liabilities deferred inflows of resources, and fund balance	**$ 1,873,274**	**$ 329**	**$ 6,077**	**$ 756,496**	**$ 88,677**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
(Page 3 of 10)

	PARKS	PERMISSIVE MEDICAL	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER
ASSETS					
Cash and cash equivalents	$ 10,405	$ 99,894	$ 101,145	$ 391,438	$ 50,692
Investments	1,451	13,935	14,110	54,606	7,072
Receivables:					
Taxes/assessments	2,235	232,055	66,397	9,937	586
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	**$ 14,091**	**$ 345,884**	**$ 181,652**	**$ 455,981**	**$ 58,350**
LIABILITIES					
Accounts payable	$ -	$ -	$ 9,628	$ 46,498	$ -
Due to other funds	-	-	-	-	-
Total liabilities	**-**	**-**	**9,628**	**46,498**	**-**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	2,235	85,267	23,752	9,937	586
FUND BALANCE:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	59,891	3,829
Unrestricted:					
Committed	11,856	260,617	148,272	339,655	53,935
Assigned	-	-	-	-	-
Total fund balance	**11,856**	**260,617**	**148,272**	**399,546**	**57,764**
Total liabilities deferred inflows of resources, and fund balance	**$ 14,091**	**$ 345,884**	**$ 181,652**	**$ 455,981**	**$ 58,350**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
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	COUNTY HEALTH	SENIOR CITIZENS	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS
ASSETS					
Cash and cash equivalents	$ 672,749	$ 25,527	$ 84,196	$ 262	$ 54,537
Investments	93,850	3,561	11,745	36	7,608
Receivables:					
Taxes/assessments	170,587	24,000	30,069	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	15,000	-	-	32,551	-
Inventories	37,118	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	2,500
Investments	-	-	-	-	-
Total assets	**$ 989,304**	**$ 53,088**	**$ 126,010**	**$ 32,849**	**$ 64,645**
LIABILITIES					
Accounts payable	$ 43,073	$ -	$ -	$ 9,869	$ 10,440
Due to other funds	-	-	-	-	-
Total liabilities	**43,073**	**-**	**-**	**9,869**	**10,440**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	62,801	8,839	11,076	-	-
FUND BALANCE:					
Nonspendable	37,118	-	-	-	-
Restricted	-	-	1,053	150	-
Unrestricted:					
Committed	846,312	44,249	113,881	-	54,205
Assigned	-	-	-	22,830	-
Total fund balance	**883,430**	**44,249**	**114,934**	**22,980**	**54,205**
Total liabilities deferred inflows of resources, and fund balance	**$ 989,304**	**$ 53,088**	**$ 126,010**	**$ 32,849**	**$ 64,645**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
(Page 5 of 10)

	RECORDS PRESERVATION	PARKS DEVELOPMENT	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS
ASSETS					
Cash and cash equivalents	$ 103,041	$ 150,704	$ 6,989	$ 263	$ 46,075
Investments	14,374	21,023	975	37	6,428
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	10,200
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	**$ 117,415**	**$ 171,727**	**$ 7,964**	**$ 300**	**$ 62,703**
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Total liabilities	**-**	**-**	**-**	**-**	**-**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	-	-	-	-	-
FUND BALANCE:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	62,703
Unrestricted:					
Committed	117,415	171,727	-	300	-
Assigned	-	-	7,964	-	-
Total fund balance	**117,415**	**171,727**	**7,964**	**300**	**62,703**
Total liabilities deferred inflows of resources, and fund balance	**$ 117,415**	**$ 171,727**	**$ 7,964**	**$ 300**	**$ 62,703**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
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	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE	MRDTF FEDERAL SHARING	HARD ROCK MINE RESERVE	METAL MINES TAX RESERVE
ASSETS					
Cash and cash equivalents	$ 48,016	$ 364,321	$ 3,330	$ 106,646	$ 49,366
Investments	6,698	50,823	464	14,877	6,887
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	**$ 54,714**	**$ 415,144**	**$ 3,794**	**$ 121,523**	**$ 56,253**
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Total liabilities	**-**	**-**	**-**	**-**	**-**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	-	-	-	-	-
FUND BALANCE:					
Nonspendable	-	-	-	-	-
Restricted	-	415,144	3,794	121,523	56,253
Unrestricted:					
Committed	54,714	-	-	-	-
Assigned	-	-	-	-	-
Total fund balance	**54,714**	**415,144**	**3,794**	**121,523**	**56,253**
Total liabilities deferred inflows of resources, and fund balance	**$ 54,714**	**$ 415,144**	**$ 3,794**	**$ 121,523**	**$ 56,253**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
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	CRAIG WASTEWATER FAC MAINT	CRAIG TRAINING CNTR MAINT	SEPTIC MAINTENANCE REVOLVING LN	SEPTIC MAINTENANCE PROGRAM	OPEN SPACE
ASSETS					
Cash and cash equivalents	$ 162,687	$ 25,285	$ 131,947	$ 2,269	$ 1,800,470
Investments	22,695	3,527	18,407	316	251,168
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	12,013	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	**$ 197,395**	**$ 28,812**	**$ 150,354**	**$ 2,585**	**$ 2,051,638**
LIABILITIES					
Accounts payable	$ -	$ -	$ 25,275	$ 1,101	$ 8,500
Due to other funds	-	-	-	-	-
Total liabilities	**-**	**-**	**25,275**	**1,101**	**8,500**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	-	-	-	-	-
FUND BALANCE:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	2,043,138
Unrestricted:					
Committed	197,395	28,812	125,079	1,484	-
Assigned	-	-	-	-	-
Total fund balance	**197,395**	**28,812**	**125,079**	**1,484**	**2,043,138**
Total liabilities deferred inflows of resources, and fund balance	**$ 197,395**	**$ 28,812**	**$ 150,354**	**$ 2,585**	**$ 2,051,638**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
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	ROAD IMPROVEMENT - SUBDIVISION	ALCOHOLISM	GAS TAX	HIDTA	JUSTICE ASSISTANCE GRANT
ASSETS					
Cash and cash equivalents	$ 30,374	$ 1	$ 189,379	$ -	$ -
Investments	4,237	-	26,419	-	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Accounts/contracts	-	-	-	-	-
Due from other governments	-	19,344	-	31,443	-
Inventories	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Total assets	**$ 34,611**	**$ 19,345**	**$ 215,798**	**$ 31,443**	**$ -**
LIABILITIES					
Accounts payable	$ 5,326	$ -	$ 29,957	$ -	$ -
Due to other funds	-	-	-	17,632	-
Total liabilities	**5,326**	**-**	**29,957**	**17,632**	**-**
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of tax revenues	-	-	-	-	-
FUND BALANCE:					
Nonspendable	-	-	-	-	-
Restricted	29,285	19,345	185,841	13,811	-
Unrestricted:					
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balance	**29,285**	**19,345**	**185,841**	**13,811**	**-**
Total liabilities deferred inflows of resources, and fund balance	**$ 34,611**	**$ 19,345**	**$ 215,798**	**$ 31,443**	**$ -**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
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	CITIZEN CORP/ CERT PROGRAM	NATIONAL FIRE PLAN	ECONOMIC DEVELOPMENT	NOXIOUS WEED GRANT
ASSETS				
Cash and cash equivalents	$ 439	$ -	$ -	$ -
Investments	61	-	-	-
Receivables:				
Taxes/assessments	-	-	-	-
Accounts/contracts	-	-	-	-
Due from other governments	-	42,784	-	11,672
Inventories	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
Total assets	**$ 500**	**$ 42,784**	**$ -**	**$ 11,672**
LIABILITIES				
Accounts payable	$ -	$ 8,394	$ -	$ -
Due to other funds	-	27,880	-	11,672
Total liabilities	**-**	**36,274**	**-**	**11,672**
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of tax revenues	-	-	-	-
FUND BALANCE:				
Nonspendable	-	-	-	-
Restricted	500	6,510	-	-
Unrestricted:				
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balance	**500**	**6,510**	**-**	**-**
Total liabilities deferred inflows of resources, and fund balance	**$ 500**	**$ 42,784**	**$ -**	**$ 11,672**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014
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	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT FUND	TOTAL SPECIAL REVENUE
ASSETS				
Cash and cash equivalents	$ 1,549	$ 2,591,293	$ -	$ 10,023,103
Investments	216	361,493	-	1,398,238
Receivables:				
Taxes/assessments	-	28,647	-	807,955
Accounts/contracts	-	-	-	12,013
Due from other governments	159,852	-	-	709,068
Inventories	-	-	-	184,497
Restricted assets:				
Cash and cash equivalents	-	-	4,221	6,721
Investments	-	-	289,929	289,929
Total assets	**$ 161,617**	**$ 2,981,433**	**$ 294,150**	**$ 13,431,524**
LIABILITIES				
Accounts payable	$ -	$ 82,124	$ -	$ 576,752
Due to other funds	-	-	-	57,184
Total liabilities	**-**	**82,124**	**-**	**633,936**
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of tax revenues	-	15,934	-	345,078
FUND BALANCE:				
Nonspendable	-	-	294,150	478,647
Restricted	161,617	-	-	3,848,202
Unrestricted:				
Committed	-	2,883,375	-	8,094,867
Assigned	-	-	-	30,794
Total fund balance	**161,617**	**2,883,375**	**294,150**	**12,452,510**
Total liabilities deferred inflows of resources, and fund balance	**$ 161,617**	**$ 2,981,433**	**$ 294,150**	**$ 13,431,524**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
June 30, 2014

	CITY/COUNTY BUILDING DEBT	OPEN SPACE DEBT	HEALTH FACILITIES DEBT	RSID REVOLVING DEBT	SEARCH & RESCUE BLDG DEBT	TOTAL DEBT SERVICE
ASSETS						
Cash and cash equivalents	$ -	$ 17,408	$ 8,701	$ 240,023	$ 79,637	$ 345,769
Investments	-	2,429	1,214	33,483	11,110	48,236
Receivables:						
Taxes/assessments	-	35,088	20,850	-	5,309	61,247
Advances to other funds	-	-	-	29,196	-	29,196
Total assets	**$ -**	**$ 54,925**	**$ 30,765**	**$ 302,702**	**$ 96,056**	**$ 484,448**
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of tax revenues	$ -	$ 35,088	$ 20,850	$ (13,342)	$ 5,309	$ 47,905
FUND BALANCE:						
Restricted	-	19,837	9,915	286,848	90,747	407,347
Unrestricted:						
Committed	-	-	-	29,196	-	29,196
Total fund balance	**-**	**19,837**	**9,915**	**316,044**	**90,747**	**436,543**
Total liabilities deferred inflows of resources, and fund balance	**$ -**	**$ 54,925**	**$ 30,765**	**$ 302,702**	**$ 96,056**	**$ 484,448**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
June 30, 2014

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	SEARCH & RESCUE FACILITY	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	TOTAL CAPITAL PROJECTS
ASSETS						
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ 775,040	$ 775,040
Investments	-	-	-	-	108,121	108,121
Receivables:						
Accounts/contracts	-	242	-	114,553	-	114,795
Due from other governments	29,134	-	-	-	-	29,134
Total assets	**$ 29,134**	**$ 242**	**$ -**	**$ 114,553**	**$ 883,161**	**$ 1,027,090**
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ 114,553	$ 145,895	$ 260,448
Due to other funds	29,134	242	-	-	-	29,376
Total liabilities	**29,134**	**242**	**-**	**114,553**	**145,895**	**289,824**
FUND BALANCE:						
Restricted	-	-	-	-	737,266	737,266
Total fund balance	**-**	**-**	**-**	**-**	**737,266**	**737,266**
Total liabilities deferred inflows of resources, and fund balance	**$ 29,134**	**$ 242**	**$ -**	**$ 114,553**	**$ 883,161**	**$ 1,027,090**

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, 2014

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND FORESTVALE PERPETUAL CARE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES					
Taxes/assessments	$ 9,345,544	$ 388,772	$ -	$ -	$ 9,734,316
Intergovernmental	4,568,456	824	2,628,381	-	7,197,661
Charges for services	2,317,352	-	-	1,852	2,319,204
Fines and forfeitures	226,129	-	-	-	226,129
Miscellaneous	342,781	164,258	112,788	-	619,827
Interest earnings	216,646	1,488	-	41,767	259,901
Total revenues	**17,016,908**	**555,342**	**2,741,169**	**43,619**	**20,357,038**
EXPENDITURES					
Current:					
General government	2,728,065	-	260,420	-	2,988,485
Public safety	2,479,140	-	-	-	2,479,140
Public works	3,658,685	-	863,161	-	4,521,846
Public health	4,598,828	-	-	7,424	4,606,252
Social and economic	422,545	-	-	-	422,545
Culture and recreation	70,800	-	-	-	70,800
Debt service	84,978	367,321	-	-	452,299
Capital outlay	-	-	2,222,727	-	2,222,727
Total expenditures	**14,043,041**	**367,321**	**3,346,308**	**7,424**	**17,764,094**
Excess (deficiency) of revenue over (under) expenditures	**2,973,867**	**188,021**	**(605,139)**	**36,195**	**2,592,944**
OTHER FINANCING SOURCES (USES)					
Transfers in	1,490,873	-	857,383	-	2,348,256
Transfers out	(2,942,266)	(72,458)	16,184	-	(2,998,540)
Loans	-	11,913	226,349	-	238,262
Total other financing sources and uses	**(1,451,393)**	**(60,545)**	**1,099,916**	**-**	**(412,022)**
Net change in fund balances	**1,522,474**	**127,476**	**494,777**	**36,195**	**2,180,922**
Fund balance, July 1	10,930,036	309,067	242,489	234,861	11,716,453
Fund balance, June 30	**$ 12,452,510**	**$ 436,543**	**$ 737,266**	**$ 271,056**	**$ 13,897,375**

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, 2014
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	HEALTH RELATED GRANTS	CRAIG MOSQUITO CONTROL	MOSQUITO CONTROL	WATER QUALITY	MENTAL HEALTH
REVENUES					
Taxes/assessments	$ -	$ 14,159	$ 193,967	$ 272,235	$ 102,621
Intergovernmental	1,537,005	245	4,382	-	116,427
Charges for services	777,037	-	-	2,416	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	1,316	-	-	(15,050)	81,759
Interest earnings	-	-	-	-	-
Total revenues	**2,315,358**	**14,404**	**198,349**	**259,601**	**300,807**
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	379,610
Public works	-	-	-	-	-
Public health	2,289,272	10,128	185,911	312,927	-
Social and economic	88,009	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	**2,377,281**	**10,128**	**185,911**	**312,927**	**379,610**
Excess (deficiency) of revenue over (under) expenditures	**(61,923)**	**4,276**	**12,438**	**(53,326)**	**(78,803)**
OTHER FINANCING SOURCES (USES)					
Transfers in	224,601	-	-	14,652	-
Transfers out	(52,603)	-	-	(6,057)	-
Total other financing sources and uses	**171,998**	**-**	**-**	**8,595**	**-**
Net change in fund balances	**110,075**	**4,276**	**12,438**	**(44,731)**	**(78,803)**
Fund balance, July 1	553,740	1,579	4,523	149,089	183,318
Fund balance, June 30	**$ 663,815**	**$ 5,855**	**$ 16,961**	**$ 104,358**	**$ 104,515**

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, 2014
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	ROAD	PREDATORY ANIMAL CONTROL	CATTLE PROTECTION PROGRAM	DISTRICT COURT	SEARCH & RESCUE OPERATIONS
REVENUES					
Taxes/assessments	$ 2,538,604	$ 1,617	$ 5,624	$ 1,212,308	$ 112,355
Intergovernmental	1,075,329	-	-	21,462	-
Charges for services	53,795	-	-	39,439	-
Fines and forfeitures	-	-	-	46,106	-
Miscellaneous	4,720	-	-	394	75,942
Interest earnings	1,232	-	-	-	-
Total revenues	**3,673,680**	**1,617**	**5,624**	**1,319,709**	**188,297**
EXPENDITURES					
Current:					
General government	-	-	-	1,033,903	-
Public safety	-	-	-	238,712	68,179
Public works	2,244,745	-	-	-	-
Public health	-	3,056	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	**2,244,745**	**3,056**	**-**	**1,272,615**	**68,179**
Excess (deficiency) of revenue over (under) expenditures	**1,428,935**	**(1,439)**	**5,624**	**47,094**	**120,118**
OTHER FINANCING SOURCES (USES)					
Transfers in	199,469	-	-	70,420	23,000
Transfers out	(1,008,895)	-	-	(5,000)	(63,361)
Total other financing sources and uses	**(809,426)**	**-**	**-**	**65,420**	**(40,361)**
Net change in fund balances	**619,509**	**(1,439)**	**5,624**	**112,514**	**79,757**
Fund balance, July 1	1,151,266	1,695	-	586,064	2,284
Fund balance, June 30	**$ 1,770,775**	**$ 256**	**$ 5,624**	**$ 698,578**	**$ 82,041**

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, 2014
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	PARKS	PERMISSIVE MEDICAL	FORESTVALE CEMETERY	COUNTY PLANNING	EMERGENCY DISASTER
REVENUES					
Taxes/assessments	$ 12,858	$ 1,465,070	$ 334,570	$ 746,690	$ 1,176
Intergovernmental	692	-	19,636	139,089	-
Charges for services	-	-	32,173	19,731	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	740	-
Interest earnings	-	-	13,938	-	-
Total revenues	**13,550**	**1,465,070**	**400,317**	**906,250**	**1,176**
EXPENDITURES					
Current:					
General government	-	177,699	-	990,225	-
Public safety	-	-	-	-	49,550
Public works	-	-	248,394	-	-
Public health	-	-	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	42,067	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	**42,067**	**177,699**	**248,394**	**990,225**	**49,550**
Excess (deficiency) of revenue over (under) expenditures	**(28,517)**	**1,287,371**	**151,923**	**(83,975)**	**(48,374)**
OTHER FINANCING SOURCES (USES)					
Transfers in	33,000	-	15,120	114,810	-
Transfers out	(3,000)	(1,148,261)	(116,484)	(6,022)	-
Total other financing sources and uses	**30,000**	**(1,148,261)**	**(101,364)**	**108,788**	**-**
Net change in fund balances	**1,483**	**139,110**	**50,559**	**24,813**	**(48,374)**
Fund balance, July 1	10,373	121,507	97,713	374,733	106,138
Fund balance, June 30	**$ 11,856**	**$ 260,617**	**$ 148,272**	**$ 399,546**	**$ 57,764**

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, 2014
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	COUNTY HEALTH	SENIOR CITIZENS	COUNTY EXTENSION	PUBLIC SAFETY RADIO PROJECT	INMATE PROGRAMS
REVENUES					
Taxes/assessments	$ 1,101,357	$ 157,081	$ 196,978	$ -	$ -
Intergovernmental	106,041	7,922	16,414	252,051	-
Charges for services	492,689	-	2,943	400,221	193,111
Fines and forfeitures	3,949	-	-	-	246
Miscellaneous	20,832	-	7,164	-	73,857
Interest earnings	-	-	-	-	-
Total revenues	**1,724,868**	**165,003**	**223,499**	**652,272**	**267,214**
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	871,372	497,509
Public works	-	-	-	-	-
Public health	1,530,470	-	-	-	-
Social and economic	-	157,854	169,208	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	**1,530,470**	**157,854**	**169,208**	**871,372**	**497,509**
Excess (deficiency) of revenue over (under) expenditures	**194,398**	**7,149**	**54,291**	**(219,100)**	**(230,295)**
OTHER FINANCING SOURCES (USES)					
Transfers in	196,733	-	5,040	242,080	284,500
Transfers out	(358,419)	(3,000)	(8,500)	-	-
Total other financing sources and uses	**(161,686)**	**(3,000)**	**(3,460)**	**242,080**	**284,500**
Net change in fund balances	**32,712**	**4,149**	**50,831**	**22,980**	**54,205**
Fund balance, July 1	850,718	40,100	64,103	-	-
Fund balance, June 30	**$ 883,430**	**$ 44,249**	**$ 114,934**	**$ 22,980**	**$ 54,205**

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, 2014
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	RECORDS PRESERVATION	PARKS DEVELOPMENT	LINCOLN PARKS	BEP PROGRAM	DUI PROGRAMS
REVENUES					
Taxes/assessments	$ -	$ 12,999	$ -	$ -	$ -
Intergovernmental	-	-	-	-	33,324
Charges for services	103,890	-	-	28,044	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	8,480	-	1,097
Interest earnings	-	-	-	-	-
Total revenues	**103,890**	**12,999**	**8,480**	**28,044**	**34,421**
EXPENDITURES					
Current:					
General government	85,416	-	-	-	5,567
Public safety	-	-	-	34,601	-
Public works	-	-	-	-	-
Public health	-	-	-	-	36,552
Social and economic	-	-	-	-	-
Culture and recreation	-	22,081	6,652	-	-
Debt service	-	-	-	-	-
Total expenditures	**85,416**	**22,081**	**6,652**	**34,601**	**42,119**
Excess (deficiency) of revenue over (under) expenditures	**18,474**	**(9,082)**	**1,828**	**(6,557)**	**(7,698)**
OTHER FINANCING SOURCES (USES)					
Transfers in	4,884	-	-	2,520	6,000
Transfers out	(25,140)	-	(3,396)	(2,380)	(13,761)
Total other financing sources and uses	**(20,256)**	**-**	**(3,396)**	**140**	**(7,761)**
Net change in fund balances	**(1,782)**	**(9,082)**	**(1,568)**	**(6,417)**	**(15,459)**
Fund balance, July 1	119,197	180,809	9,532	6,717	78,162
Fund balance, June 30	**$ 117,415**	**$ 171,727**	**$ 7,964**	**$ 300**	**$ 62,703**

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, 2014
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	CITY/COUNTY DRUG	MISSOURI RIVER DRUG TASK FORCE	MRDTF FEDERAL SHARING	HARD ROCK MINE RESERVE	METAL MINES TAX RESERVE
REVENUES					
Taxes/assessments	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	9,500	30,420	8,996
Charges for services	-	-	-	-	-
Fines and forfeitures	3,867	171,961	-	-	-
Miscellaneous	-	-	-	-	-
Interest earnings	-	-	5	117	56
Total revenues	**3,867**	**171,961**	**9,505**	**30,537**	**9,052**
EXPENDITURES					
Current:					
General government	4,528	61,196	13,935	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health	-	-	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	**4,528**	**61,196**	**13,935**	**-**	**-**
Excess (deficiency) of revenue over (under) expenditures	**(661)**	**110,765**	**(4,430)**	**30,537**	**9,052**
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	**(661)**	**110,765**	**(4,430)**	**30,537**	**9,052**
Fund balance, July 1	55,375	304,379	8,224	90,986	47,201
Fund balance, June 30	**$ 54,714**	**$ 415,144**	**$ 3,794**	**$ 121,523**	**$ 56,253**

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, 2014
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	CRAIG WASTEWATER FAC MAINT	CRAIG TRAINING CNTR MAINT	SEPTIC MAINTENANCE REVOLVING LN	SEPTIC MAINTENANCE PROGRAM	OPEN SPACE
REVENUES					
Taxes/assessments	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-
Charges for services	106,557	12,321	-	43,285	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	6,706	-
Interest earnings	196	28	148,546	-	2,133
Total revenues	**106,753**	**12,349**	**148,546**	**49,991**	**2,133**
EXPENDITURES					
Current:					
General government	-	-	-	-	9,358
Public safety	-	-	-	-	-
Public works	38,196	941	-	-	-
Public health	-	-	25,275	72,198	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	**38,196**	**941**	**25,275**	**72,198**	**9,358**
Excess (deficiency) of revenue over (under) expenditures	**68,557**	**11,408**	**123,271**	**(22,207)**	**(7,225)**
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	23,560	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	**-**	**-**	**-**	**23,560**	**-**
Net change in fund balances	**68,557**	**11,408**	**123,271**	**1,353**	**(7,225)**
Fund balance, July 1	128,838	17,404	1,808	131	2,050,363
Fund balance, June 30	**$ 197,395**	**$ 28,812**	**$ 125,079**	**$ 1,484**	**$ 2,043,138**

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, 2014
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	ROAD IMPROVEMENT - SUBDIVISION	ALCOHOLISM	GAS TAX	HIDTA	JUSTICE ASSISTANCE GRANT
REVENUES					
Taxes/assessments	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	93,211	271,734	127,153	17,619
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	18,099	-	-	-	-
Interest earnings	37	-	-	-	-
Total revenues	**18,136**	**93,211**	**271,734**	**127,153**	**17,619**
EXPENDITURES					
Current:					
General government	-	-	-	129,529	-
Public safety	-	-	-	-	18,138
Public works	-	-	260,062	-	-
Public health	-	73,866	-	-	-
Social and economic	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	**-**	**73,866**	**260,062**	**129,529**	**18,138**
Excess (deficiency) of revenue over (under) expenditures	**18,136**	**19,345**	**11,672**	**(2,376)**	**(519)**
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	15,804	5,040	-
Transfers out	(8,110)	-	(53,377)	-	-
Total other financing sources and uses	**(8,110)**	**-**	**(37,573)**	**5,040**	**-**
Net change in fund balances	**10,026**	**19,345**	**(25,901)**	**2,664**	**(519)**
Fund balance, July 1	19,259	-	211,742	11,147	519
Fund balance, June 30	**$ 29,285**	**$ 19,345**	**$ 185,841**	**$ 13,811**	**$ -**

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, 2014
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	CITIZEN CORP/ CERT PROGRAM	NATIONAL FIRE PLAN	ECONOMIC DEVELOPMENT	NOXIOUS WEED GRANT
REVENUES				
Taxes/assessments	$ -	$ -	$ -	$ -
Intergovernmental	-	244,181	3,000	33,982
Charges for services	-	-	-	9,700
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Interest earnings	-	-	-	-
Total revenues	**-**	**244,181**	**3,000**	**43,682**
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	250,201	-	-
Public works	-	-	-	43,682
Public health	-	-	-	-
Social and economic	-	-	7,474	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Total expenditures	**-**	**250,201**	**7,474**	**43,682**
Excess (deficiency) of revenue over (under) expenditures	**-**	**(6,020)**	**(4,474)**	**-**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,435	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	**-**	**5,435**	**-**	**-**
Net change in fund balances	**-**	**(585)**	**(4,474)**	**-**
Fund balance, July 1	500	7,095	4,474	-
Fund balance, June 30	**$ 500**	**$ 6,510**	**$ -**	**$ -**

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, 2014
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	OTHER GRANTS	SPECIAL ASSESSMENT DISTRICTS	FORESTVALE ENDOWMENT	TOTAL SPECIAL REVENUE
REVENUES				
Taxes/assessments	$ -	$ 863,275	$ -	$ 9,345,544
Intergovernmental	397,924	717	-	4,568,456
Charges for services	-	-	-	2,317,352
Fines and forfeitures	-	-	-	226,129
Miscellaneous	53,370	3,355	-	342,781
Interest earnings	-	2,845	47,513	216,646
Total revenues	**451,294**	**870,192**	**47,513**	**17,016,908**
EXPENDITURES				
Current:				
General government	216,709	-	-	2,728,065
Public safety	71,268	-	-	2,479,140
Public works	-	822,665	-	3,658,685
Public health	51,004	-	8,169	4,598,828
Social and economic	-	-	-	422,545
Culture and recreation	-	-	-	70,800
Debt service	-	84,978	-	84,978
Total expenditures	**338,981**	**907,643**	**8,169**	**14,043,041**
Excess (deficiency) of revenue over (under) expenditures	**112,313**	**(37,451)**	**39,344**	**2,973,867**
OTHER FINANCING SOURCES (USES)				
Transfers in	1,216	2,989	-	1,490,873
Transfers out	(1,500)	(55,000)	-	(2,942,266)
Total other financing sources and uses	**(284)**	**(52,011)**	**-**	**(1,451,393)**
Net change in fund balances	**112,029**	**(89,462)**	**39,344**	**1,522,474**
Fund balance, July 1	49,588	2,972,837	254,806	10,930,036
Fund balance, June 30	**$ 161,617**	**$ 2,883,375**	**$ 294,150**	**$ 12,452,510**

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, 2014

	CITY/COUNTY BUILDING DEBT	OPEN SPACE DEBT	HEALTH FACILITIES DEBT	RSID REVOLVING DEBT	SEARCH & RESCUE BLDG DEBT	TOTAL DEBT SERVICE
REVENUES						
Taxes/assessments	$ -	$ 214,563	$ 70,978	$ 13,342	$ 89,889	$ 388,772
Intergovernmental	-	-	-	-	824	824
Miscellaneous	164,258	-	-	-	-	164,258
Interest earnings	-	71	42	1,341	34	1,488
Total revenues	**164,258**	**214,634**	**71,020**	**14,683**	**90,747**	**555,342**
EXPENDITURES						
Current:						
General government						
Debt service	164,258	203,063	-	-	-	367,321
Total expenditures	**164,258**	**203,063**	**-**	**-**	**-**	**367,321**
Excess (deficiency) of revenue over (under) expenditures	**-**	**11,571**	**71,020**	**14,683**	**90,747**	**188,021**
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	(69,990)	(2,468)	-	(72,458)
Loans	-	-	-	11,913	-	11,913
Total other financing sources and uses	**-**	**-**	**(69,990)**	**9,445**	**-**	**(60,545)**
Net change in fund balances	**-**	**11,571**	**1,030**	**24,128**	**90,747**	**127,476**
Fund balance, July 1	-	8,266	8,885	291,916	-	309,067
Fund balance, June 30	**$ -**	**$ 19,837**	**$ 9,915**	**$ 316,044**	**$ 90,747**	**$ 436,543**

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, 2014

	CTEP PROJECTS	RID PROJECTS	FEDERAL GRANT PROJECTS	SEARCH & RESCUE FACILITY	ROAD/BRIDGE INFRASTRUCTURE PROJECTS	TOTAL CAPITAL PROJECTS
REVENUES						
Intergovernmental	$ 208,689	$ -	$ 257,501	$ -	$ 2,162,191	$ 2,628,381
Miscellaneous	-	84	2,919	109,785	-	112,788
Total revenues	**208,689**	**84**	**260,420**	**109,785**	**2,162,191**	**2,741,169**
EXPENDITURES						
Capital outlay						
General government	-	-	260,420	-	-	260,420
Public works	9,503	226,433	-	-	627,225	863,161
Capital outlay	199,186	-	-	232,663	1,790,878	2,222,727
Total expenditures	**208,689**	**226,433**	**260,420**	**232,663**	**2,418,103**	**3,346,308**
Excess (deficiency) of revenue over (under) expenditures	**-**	**(226,349)**	**-**	**(122,878)**	**(255,912)**	**(605,139)**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	122,878	734,505	857,383
Transfers out	-	-	-	-	16,184	16,184
Loans	-	226,349	-	-	-	226,349
Total other financing sources and uses	**-**	**226,349**	**-**	**122,878**	**750,689**	**1,099,916**
Net change in fund balances	**-**	**-**	**-**	**-**	**494,777**	**494,777**
Fund balance, July 1	-	-	-	-	242,489	242,489
Fund balance, June 30	**$ -**	**$ -**	**$ -**	**$ -**	**$ 737,266**	**$ 737,266**

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, 2014
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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	$ -	$ -	$ -	$ 13,100	$ 14,159	$ 1,059
Intergovernmental	1,834,898	1,421,905	(412,993)	228	245	17
Charges for services	666,217	777,037	110,820	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	19,947	1,316	(18,631)	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**2,521,062**	**2,200,258**	**(320,804)**	**13,328**	**14,404**	**1,076**
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	1,756,550	1,675,131	81,419	-	-	-
Operations and maintenance	728,808	588,273	140,535	11,691	10,128	1,563
Social and economic						
Personal services	76,001	68,659	7,342	-	-	-
Operations and maintenance	21,659	22,955	(1,296)	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	19,390	-	19,390	-	-	-
Total expenditures	**2,602,408**	**2,355,018**	**247,390**	**11,691**	**10,128**	**1,563**
Excess (deficiency) of revenue over (under) expenditures	**(81,346)**	**(154,760)**	**(73,414)**	**1,637**	**4,276**	**2,639**
OTHER FINANCING SOURCES (USES)						
Transfers in	265,176	224,601	(40,575)	-	-	-
Transfers out	(65,387)	(52,603)	12,784	-	-	-
Total other financing sources(uses)	**199,789**	**171,998**	**(27,791)**	**-**	**-**	**-**
Net change in fund balances	**$ 118,443**	**17,238**	**$ (101,205)**	**$ 1,637**	**4,276**	**$ 2,639**
Fund balance (deficit), July 1		392,051			1,579	
Fund balance (deficit), June 30		**$ 409,289**			**$ 5,855**	

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, 2014
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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	$ 188,099	$ 193,967	$ 5,868	$ 274,649	$ 272,452	$ (2,197)
Intergovernmental	3,024	4,382	1,358	-	-	-
Charges for services	-	-	-	3,200	2,416	(784)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	6,800	14,950	8,150
Investment earnings	-	-	-	-	-	-
Total revenues	**191,123**	**198,349**	**7,226**	**284,649**	**289,818**	**5,169**
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	-	-	-	232,229	234,184	(1,955)
Operations and maintenance	191,492	185,911	5,581	80,004	76,814	3,190
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**191,492**	**185,911**	**5,581**	**312,233**	**310,998**	**1,235**
Excess (deficiency) of revenue over (under) expenditures	**(369)**	**12,438**	**12,807**	**(27,584)**	**(21,180)**	**6,404**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	15,641	14,652	(989)
Transfers out	-	-	-	(6,000)	(6,057)	(57)
Total other financing sources(uses)	**-**	**-**	**-**	**9,641**	**8,595**	**(1,046)**
Net change in fund balances	**$ (369)**	**12,438**	**$ 12,807**	**$ (17,943)**	**(12,585)**	**$ 5,358**
Fund balance (deficit), July 1		19,523			119,680	
Fund balance (deficit), June 30		**$ 31,961**			**$ 107,095**	

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, 2014
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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	$ 91,655	$ 92,726	$ 1,071	$ 2,489,359	$ 2,519,349	$ 29,990
Intergovernmental	86,427	86,427	-	522,759	1,075,329	552,570
Charges for services	-	-	-	33,000	63,795	30,795
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	80,000	81,759	1,759	6,000	4,720	(1,280)
Investment earnings	-	-	-	2,500	1,232	(1,268)
Total revenues	**258,082**	**260,912**	**2,830**	**3,053,618**	**3,664,425**	**610,807**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	424,300	370,733	53,567	-	-	-
Public works						
Personal services	-	-	-	1,133,395	1,075,227	58,168
Operations and maintenance	-	-	-	1,337,645	1,179,122	158,523
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	**424,300**	**370,733**	**53,567**	**2,471,040**	**2,254,349**	**216,691**
Excess (deficiency) of revenue over (under) expenditures	**(166,218)**	**(109,821)**	**56,397**	**582,578**	**1,410,076**	**827,498**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	198,017	199,469	1,452
Transfers out	-	-	-	(1,012,836)	(1,008,895)	3,941
Total other financing sources(uses)	**-**	**-**	**-**	**(814,819)**	**(809,426)**	**5,393**
Net change in fund balances	**$ (166,218)**	**(109,821)**	**$ 56,397**	**$ (232,241)**	**600,650**	**$ 832,891**
Fund balance (deficit), July 1		275,359			1,014,325	
Fund balance (deficit), June 30		**$ 165,538**			**$ 1,614,975**	

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, 2014
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	PREDATORY ANIMAL CONTROL			CATTLE PROTECTION PROGRAM		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ 1,500	$ 1,617	$ 117	$ -	$ 5,624	$ 5,624
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**1,500**	**1,617**	**117**	**-**	**5,624**	**5,624**
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	3,150	3,056	94	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**3,150**	**3,056**	**94**	**-**	**-**	**-**
Excess (deficiency) of revenue over (under) expenditures	**(1,650)**	**(1,439)**	**211**	**-**	**5,624**	**5,624**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	**$ (1,650)**	**(1,439)**	**$ 211**	**$ -**	**5,624**	**$ 5,624**
Fund balance (deficit), July 1		1,695			-	
Fund balance (deficit), June 30		**$ 256**			**$ 5,624**	

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, 2014
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	DISTRICT COURT			SEARCH & RESCUE OPERATIONS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ 1,125,664	$ 1,171,263	$ 45,599	$ 118,000	$ 112,355	$ (5,645)
Intergovernmental	30,000	22,684	(7,316)	-	-	-
Charges for services	40,000	39,439	(561)	-	-	-
Fines and forfeitures	45,000	46,106	1,106	-	-	-
Miscellaneous	-	394	394	26,458	75,942	49,484
Investment earnings	-	-	-	-	-	-
Total revenues	**1,240,664**	**1,279,886**	**39,222**	**144,458**	**188,297**	**43,839**
EXPENDITURES						
Current:						
General government						
Personal services	701,347	682,642	18,705	-	-	-
Operations and maintenance	426,004	351,662	74,342	-	-	-
Public safety						
Personal services	109,288	95,661	13,627	-	1,119	(1,119)
Operations and maintenance	164,191	141,380	22,811	78,524	74,043	4,481
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	**1,400,830**	**1,271,345**	**129,485**	**78,524**	**75,162**	**3,362**
Excess (deficiency) of revenue over (under) expenditures	**(160,166)**	**8,541**	**168,707**	**65,934**	**113,135**	**47,201**
OTHER FINANCING SOURCES (USES)						
Transfers in	70,636	70,420	(216)	-	23,000	23,000
Transfers out	(55,000)	(5,000)	50,000	(60,000)	(63,361)	(3,361)
Total other financing sources(uses)	**15,636**	**65,420**	**49,784**	**(60,000)**	**(40,361)**	**19,639**
Net change in fund balances	**$ (144,530)**	**73,961**	**$ 218,491**	**$ 5,934**	**72,774**	**$ 66,840**
Fund balance (deficit), July 1		600,358			9,267	
Fund balance (deficit), June 30		**$ 674,319**			**$ 82,041**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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	PARKS			PERMISSIVE MEDICAL INSURANCE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ 12,712	$ 12,858	$ 146	$ 1,450,234	$ 1,343,394	$ (106,840)
Intergovernmental	692	692	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**13,404**	**13,550**	**146**	**1,450,234**	**1,343,394**	**(106,840)**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	177,699	(177,699)
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	42,838	42,067	771	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**42,838**	**42,067**	**771**	**-**	**177,699**	**(177,699)**
Excess (deficiency) of revenue over (under) expenditures	**(29,434)**	**(28,517)**	**917**	**1,450,234**	**1,165,695**	**(284,539)**
OTHER FINANCING SOURCES (USES)						
Transfers in	33,000	33,000	-	-	-	-
Transfers out	(3,000)	(3,000)	-	(1,450,234)	(1,148,261)	301,973
Total other financing sources(uses)	**30,000**	**30,000**	**-**	**(1,450,234)**	**(1,148,261)**	**301,973**
Net change in fund balances	**$ 566**	**1,483**	**$ 917**	**$ -**	**17,434**	**$ 17,434**
Fund balance (deficit), July 1		10,373			96,395	
Fund balance (deficit), June 30		**$ 11,856**			**$ 113,829**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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	$ 289,536	$ 291,925	$ 2,389	$ 711,026	$ 746,690	$ 35,664
Intergovernmental	16,939	19,636	2,697	217,071	144,869	(72,202)
Charges for services	16,820	32,173	15,353	17,000	19,731	2,731
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	740	740
Investment earnings	10,700	13,938	3,238	-	-	-
Total revenues	**333,995**	**357,672**	**23,677**	**945,097**	**912,030**	**(33,067)**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	676,334	620,779	55,555
Operations and maintenance	-	-	-	500,055	350,726	149,329
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	198,686	176,429	22,257	-	-	-
Operations and maintenance	70,311	69,675	636	-	-	-
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	**268,997**	**246,104**	**22,893**	**1,176,389**	**971,505**	**204,884**
Excess (deficiency) of revenue over (under) expenditures	**64,998**	**111,568**	**46,570**	**(231,292)**	**(59,475)**	**171,817**
OTHER FINANCING SOURCES (USES)						
Transfers in	14,300	15,120	820	118,386	114,810	(3,576)
Transfers out	(116,484)	(116,484)	-	(5,000)	(6,022)	(1,022)
Total other financing sources(uses)	**(102,184)**	**(101,364)**	**820**	**113,386**	**108,788**	**(4,598)**
Net change in fund balances	**$ (37,186)**	**10,204**	**$ 47,390**	**$ (117,906)**	**49,313**	**$ 167,219**
Fund balance (deficit), July 1		105,051			396,731	
Fund balance (deficit), June 30		**$ 115,255**			**$ 446,044**	

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	$ -	$ 1,176	$ 1,176	$ 1,005,934	$ 1,009,511	$ 3,577
Intergovernmental	-	-	-	55,916	91,041	35,125
Charges for services	-	-	-	486,153	492,689	6,536
Fines and forfeitures	-	-	-	7,500	3,949	(3,551)
Miscellaneous	-	-	-	40,500	20,832	(19,668)
Investment earnings	-	-	-	-	-	-
Total revenues	**-**	**1,176**	**1,176**	**1,596,003**	**1,618,022**	**22,019**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	49,550	49,550	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	-	-	1,016,052	987,897	28,155
Operations and maintenance	-	-	-	730,234	532,240	197,994
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**49,550**	**49,550**	**-**	**1,746,286**	**1,520,137**	**226,149**
Excess (deficiency) of revenue over (under) expenditures	**(49,550)**	**(48,374)**	**1,176**	**(150,283)**	**97,885**	**248,168**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	219,688	196,733	(22,955)
Transfers out	-	-	-	(282,502)	(358,419)	(75,917)
Total other financing sources(uses)	**-**	**-**	**-**	**(62,814)**	**(161,686)**	**(98,872)**
Net change in fund balances	**$ (49,550)**	**(48,374)**	**$ 1,176**	**$ (213,097)**	**(63,801)**	**$ 149,296**
Fund balance (deficit), July 1		106,138			830,400	
Fund balance (deficit), June 30		**$ 57,764**			**$ 766,599**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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	$ 141,426	$ 141,920	$ 494	$ 177,109	$ 177,985	$ 876
Intergovernmental	7,922	7,922	-	9,926	16,414	6,488
Charges for services	-	-	-	2,200	2,943	743
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	3,500	7,164	3,664
Investment earnings	-	-	-	-	-	-
Total revenues	**149,348**	**149,842**	**494**	**192,735**	**204,506**	**11,771**
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	-	-	-	56,535	58,002	(1,467)
Operations and maintenance	157,854	157,854	-	136,710	111,206	25,504
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**157,854**	**157,854**	**-**	**193,245**	**169,208**	**24,037**
Excess (deficiency) of revenue over (under) expenditures	**(8,506)**	**(8,012)**	**494**	**(510)**	**35,298**	**35,808**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	5,045	5,040	(5)
Transfers out	(3,000)	(3,000)	-	(8,500)	(8,500)	-
Total other financing sources(uses)	**(3,000)**	**(3,000)**	**-**	**(3,455)**	**(3,460)**	**(5)**
Net change in fund balances	**$ (11,506)**	**(11,012)**	**$ 494**	**$ (3,965)**	**31,838**	**$ 35,803**
Fund balance (deficit), July 1		40,100			64,103	
Fund balance (deficit), June 30		**$ 29,088**			**$ 95,941**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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	592,176	367,895	(224,281)	-	-	-
Charges for services	1,608,200	400,221	(1,207,979)	117,140	195,262	78,122
Fines and forfeitures	-	-	-	200	246	46
Miscellaneous	-	-	-	85,800	73,857	(11,943)
Investment earnings	-	-	-	-	-	-
Total revenues	**2,200,376**	**768,116**	**(1,432,260)**	**203,140**	**269,365**	**66,225**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	228,868	226,013	2,855	-	-	-
Operations and maintenance	2,127,232	709,435	1,417,797	487,070	487,069	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	**2,356,100**	**935,448**	**1,420,652**	**487,070**	**487,069**	**1**
Excess (deficiency) of revenue over (under) expenditures	**(155,724)**	**(167,332)**	**(11,608)**	**(283,930)**	**(217,704)**	**66,226**
OTHER FINANCING SOURCES (USES)						
Transfers in	240,000	242,080	2,080	284,500	284,500	-
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**240,000**	**242,080**	**2,080**	**284,500**	**284,500**	**-**
Net change in fund balances	**$ 84,276**	**74,748**	**$ (9,528)**	**$ 570**	**66,796**	**$ 66,226**
Fund balance (deficit), July 1		(74,450)			(2,151)	
Fund balance (deficit), June 30		**$ 298**			**$ 64,645**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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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	$ -	$ -	$ -	$ 5,000	$ 12,999	$ 7,999
Intergovernmental	-	-	-	-	-	-
Charges for services	129,000	103,890	(25,110)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**129,000**	**103,890**	**(25,110)**	**5,000**	**12,999**	**7,999**
EXPENDITURES						
Current:						
General government						
Personal services	50,309	49,529	780	-	-	-
Operations and maintenance	38,808	35,887	2,921	-	-	-
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	-	-	-	100,000	22,081	77,919
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**89,117**	**85,416**	**3,701**	**100,000**	**22,081**	**77,919**
Excess (deficiency) of revenue over (under) expenditures	**39,883**	**18,474**	**(21,409)**	**(95,000)**	**(9,082)**	**85,918**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	4,884	4,884	-	-	-
Transfers out	(25,140)	(25,140)	-	-	-	-
Total other financing sources(uses)	**(25,140)**	**(20,256)**	**4,884**	**-**	**-**	**-**
Net change in fund balances	**$ 14,743**	**(1,782)**	**$ (16,525)**	**$ (95,000)**	**(9,082)**	**$ 85,918**
Fund balance (deficit), July 1		119,197			180,809	
Fund balance (deficit), June 30		**$ 117,415**			**$ 171,727**	

LEWIS AND CLARK COUNTY, MONTANA
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BUDGET AND ACTUAL (BUDGET BASIS)
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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	-	-	-	27,878	28,044	166
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	8,412	8,480	68	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**8,412**	**8,480**	**68**	**27,878**	**28,044**	**166**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	29,458	29,357	101
Operations and maintenance	-	-	-	5,495	5,244	251
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	-	591	(591)	-	-	-
Operations and maintenance	14,328	6,061	8,267	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**14,328**	**6,652**	**7,676**	**34,953**	**34,601**	**352**
Excess (deficiency) of revenue over (under) expenditures	**(5,916)**	**1,828**	**7,744**	**(7,075)**	**(6,557)**	**518**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	2,523	2,520	(3)
Transfers out	-	(3,396)	(3,396)	(2,028)	(2,380)	(352)
Total other financing sources(uses)	**-**	**(3,396)**	**(3,396)**	**495**	**140**	**(355)**
Net change in fund balances	**$ (5,916)**	**(1,568)**	**$ 4,348**	**$ (6,580)**	**(6,417)**	**$ 163**
Fund balance (deficit), July 1		9,532			6,717	
Fund balance (deficit), June 30		**$ 7,964**			**$ 300**	

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	50,668	31,774	(18,894)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	10,000	3,867	(6,133)
Miscellaneous	2,000	1,097	(903)	500	-	(500)
Investment earnings	-	-	-	-	-	-
Total revenues	**52,668**	**32,871**	**(19,797)**	**10,500**	**3,867**	**(6,633)**
EXPENDITURES						
Current:						
General government						
Personal services	6,302	5,151	1,151	-	-	-
Operations and maintenance	419	416	3	12,000	4,528	7,472
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public health						
Personal services	-	4,793	(4,793)	-	-	-
Operations and maintenance	38,313	31,759	6,554	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**45,034**	**42,119**	**2,915**	**12,000**	**4,528**	**7,472**
Excess (deficiency) of revenue over (under) expenditures	**7,634**	**(9,248)**	**(16,882)**	**(1,500)**	**(661)**	**839**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	6,000	6,000	-	-	-
Transfers out	(12,000)	(13,761)	(1,761)	-	-	-
Total other financing sources(uses)	**(12,000)**	**(7,761)**	**4,239**	**-**	**-**	**-**
Net change in fund balances	**$ (4,366)**	**(17,009)**	**$ (12,643)**	**$ (1,500)**	**(661)**	**$ 839**
Fund balance (deficit), July 1		69,512			55,375	
Fund balance (deficit), June 30		**$ 52,503**			**$ 54,714**	

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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	-	-	-	20,000	9,500	(10,500)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	100,000	171,961	71,961	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	5	5
Total revenues	**100,000**	**171,961**	**71,961**	**20,000**	**9,505**	**(10,495)**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	102,069	61,196	40,873	18,250	13,935	4,315
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	**102,069**	**61,196**	**40,873**	**18,250**	**13,935**	**4,315**
Excess (deficiency) of revenue over (under) expenditures	**(2,069)**	**110,765**	**112,834**	**1,750**	**(4,430)**	**(6,180)**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	**$ (2,069)**	**110,765**	**$ 112,834**	**$ 1,750**	**(4,430)**	**$ (6,180)**
Fund balance (deficit), July 1		304,379			8,224	
Fund balance (deficit), June 30		**$ 415,144**			**$ 3,794**	

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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	-	30,420	30,420	-	8,996	8,996
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	117	117	-	56	56
Total revenues	**-**	**30,537**	**30,537**	**-**	**9,052**	**9,052**
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	**-**	**30,537**	**30,537**	**-**	**9,052**	**9,052**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	**$ -**	**30,537**	**$ 30,537**	**$ -**	**9,052**	**$ 9,052**
Fund balance (deficit), July 1		90,986			47,201	
Fund balance (deficit), June 30		**$ 121,523**			**$ 56,253**	

LEWIS AND CLARK COUNTY, MONTANA
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	CRAIG WASTEWATER FACILITY MAINTENANCE			CRAIG TRAINING CENTER 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	65,000	110,884	45,884	8,000	12,321	4,321
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	150	196	46	30	28	(2)
Total revenues	**65,150**	**111,080**	**45,930**	**8,030**	**12,349**	**4,319**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	150,000	38,196	111,804	950	941	9
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	**150,000**	**38,196**	**111,804**	**950**	**941**	**9**
Excess (deficiency) of revenue over (under) expenditures	**(84,850)**	**72,884**	**157,734**	**7,080**	**11,408**	**4,328**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	**$ (84,850)**	**72,884**	**$ 157,734**	**$ 7,080**	**11,408**	**$ 4,328**
Fund balance (deficit), July 1		112,498			17,404	
Fund balance (deficit), June 30		**$ 185,382**			**$ 28,812**	

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	SEPTIC MAINTENANCE REVOVING LOAN			SEPTIC MAINTENANCE PROGRAM		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	76,875	43,285	(33,590)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	3,000	6,706	3,706
Investment earnings	-	148,546	148,546	-	-	-
Total revenues	**-**	**148,546**	**148,546**	**79,875**	**49,991**	**(29,884)**
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	-	-	-	75,941	56,023	19,918
Operations and maintenance	-	-	-	16,638	16,175	463
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**-**	**-**	**-**	**92,579**	**72,198**	**20,381**
Excess (deficiency) of revenue over (under) expenditures	**-**	**148,546**	**148,546**	**(12,704)**	**(22,207)**	**(9,503)**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	10,830	23,560	12,730
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**10,830**	**23,560**	**12,730**
Net change in fund balances	**$ -**	**148,546**	**$ 148,546**	**$ (1,874)**	**1,353**	**$ 3,227**
Fund balance (deficit), July 1		1,808			131	
Fund balance (deficit), June 30		**$ 150,354**			**$ 1,484**	

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	OPEN SPACE			ROAD IMPROVEMENT SUBDIVISIONS		
	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	-	-	-	-	18,099	18,099
Investment earnings	5,500	2,133	(3,367)	-	37	37
Total revenues	**5,500**	**2,133**	**(3,367)**	**-**	**18,136**	**18,136**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	2,001,878	858	2,001,020	-	-	-
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	**2,001,878**	**858**	**2,001,020**	**-**	**-**	**-**
Excess (deficiency) of revenue over (under) expenditures	**(1,996,378)**	**1,275**	**1,997,653**	**-**	**18,136**	**18,136**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(8,110)	(8,110)
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**(8,110)**	**(8,110)**
Net change in fund balances	**$ (1,996,378)**	**1,275**	**$ 1,997,653**	**$ -**	**10,026**	**$ 10,026**
Fund balance (deficit), July 1		2,050,363			19,259	
Fund balance (deficit), June 30		**$ 2,051,638**			**$ 29,285**	

LEWIS AND CLARK COUNTY, MONTANA
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	ALCOHOLISM			GAS TAX		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	93,210	93,210	-	270,000	271,734	1,734
Charges for services	-	-	-	5,470	-	(5,470)
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**93,210**	**93,210**	**-**	**275,470**	**271,734**	**(3,736)**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	347,824	230,105	117,719
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	93,210	93,210	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**93,210**	**93,210**	**-**	**347,824**	**230,105**	**117,719**
Excess (deficiency) of revenue over (under) expenditures	**-**	**-**	**-**	**(72,354)**	**41,629**	**113,983**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	15,804	15,804
Transfers out	-	-	-	(53,224)	(53,377)	(153)
Total other financing sources(uses)	**-**	**-**	**-**	**(53,224)**	**(37,573)**	**15,651**
Net change in fund balances	**$ -**	**-**	**$ -**	**$ (125,578)**	**4,056**	**$ 129,634**
Fund balance (deficit), July 1		1			211,742	
Fund balance (deficit), June 30		**$ 1**			**$ 215,798**	

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	HIDTA			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	170,941	118,741	(52,200)	18,138	17,619	(519)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**170,941**	**118,741**	**(52,200)**	**18,138**	**17,619**	**(519)**
EXPENDITURES						
Current:						
General government						
Personal services	54,830	54,238	592	-	-	-
Operations and maintenance	104,226	75,291	28,935	-	-	-
Public safety						
Personal services	-	-	-	18,138	18,138	-
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	**159,056**	**129,529**	**29,527**	**18,138**	**18,138**	**-**
Excess (deficiency) of revenue over (under) expenditures	**11,885**	**(10,788)**	**(22,673)**	**-**	**(519)**	**(519)**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	5,040	5,040	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**5,040**	**5,040**	**-**	**-**	**-**
Net change in fund balances	**$ 11,885**	**(5,748)**	**$ (17,633)**	**$ -**	**(519)**	**$ (519)**
Fund balance (deficit), July 1		(11,884)			519	
Fund balance (deficit), June 30		**$ (17,632)**			**$ -**	

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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	-	-	-	266,745	232,243	(34,502)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**-**	**-**	**-**	**266,745**	**232,243**	**(34,502)**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	23,297	31,228	(7,931)
Operations and maintenance	500	-	500	226,905	218,973	7,932
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**	**250,202**	**250,201**	**1**
Excess (deficiency) of revenue over (under) expenditures	**(500)**	**-**	**500**	**16,543**	**(17,958)**	**(34,501)**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	5,435	5,435
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**5,435**	**5,435**
Net change in fund balances	**$ (500)**	**-**	**$ 500**	**$ 16,543**	**(12,523)**	**$ (29,066)**
Fund balance (deficit), July 1		500			(23,751)	
Fund balance (deficit), June 30		**$ 500**			**$ (36,274)**	

LEWIS AND CLARK COUNTY, MONTANA
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	ECONOMIC DEVELOPMENT			NOXIOUS WEED TRUST GRANT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	7,474	3,000	(4,474)	65,000	26,769	(38,231)
Charges for services	-	-	-	-	9,700	9,700
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**7,474**	**3,000**	**(4,474)**	**65,000**	**36,469**	**(28,531)**
EXPENDITURES						
Current:						
General government						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public safety						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Public works						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	55,000	43,682	11,318
Public health						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	7,474	7,474	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	**7,474**	**7,474**	**-**	**55,000**	**43,682**	**11,318**
Excess (deficiency) of revenue over (under) expenditures	**-**	**(4,474)**	**(4,474)**	**10,000**	**(7,213)**	**(17,213)**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	**$ -**	**(4,474)**	**$ (4,474)**	**$ 10,000**	**(7,213)**	**$ (17,213)**
Fund balance (deficit), July 1		4,474			(4,459)	
Fund balance (deficit), June 30		**$ -**			**$ (11,672)**	

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, 2014
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	OTHER GRANTS			SPECIAL ASSESSMENT DISTRICTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ -	$ -	$ -	$ 829,954	$ 861,054	$ 31,100
Intergovernmental	1,855,546	448,946	(1,406,600)	701	717	16
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	53,370	53,370	4,000	3,355	(645)
Investment earnings	-	-	-	6,320	2,845	(3,475)
Total revenues	**1,855,546**	**502,316**	**(1,353,230)**	**840,975**	**867,971**	**26,996**
EXPENDITURES						
Current:						
General government						
Personal services	15,816	31,680	(15,864)	-	-	-
Operations and maintenance	1,423,116	185,029	1,238,087	-	-	-
Public safety						
Personal services	30,288	28,610	1,678	-	-	-
Operations and maintenance	137,854	61,773	76,081	-	-	-
Public works						
Personal services	-	-	-	2,100	7,849	(5,749)
Operations and maintenance	-	-	-	3,494,039	745,486	2,748,553
Public health						
Personal services	15,816	8,252	7,564	-	-	-
Operations and maintenance	76,414	62,896	13,518	-	-	-
Social and economic						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Culture and recreation						
Personal services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Debt service	-	-	-	52,162	84,978	(32,816)
Capital outlay	-	-	-	-	-	-
Total expenditures	**1,699,304**	**378,240**	**1,321,064**	**3,548,301**	**838,313**	**2,709,988**
Excess (deficiency) of revenue over (under) expenditures	**156,242**	**124,076**	**(32,166)**	**(2,707,326)**	**29,658**	**2,736,984**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	1,216	1,216	-	2,989	2,989
Transfers out	-	(1,500)	(1,500)	(55,000)	(55,000)	-
Total other financing sources(uses)	**-**	**(284)**	**(284)**	**(55,000)**	**(52,011)**	**2,989**
Net change in fund balances	**$ 156,242**	**123,792**	**$ (32,450)**	**$ (2,762,326)**	**(22,353)**	**$ 2,739,973**
Fund balance (deficit), July 1		(122,027)			2,975,139	
Fund balance (deficit), June 30		**$ 1,765**			**$ 2,952,786**	

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, 2014
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	TOTAL NONMAJOR SPECIAL REVENUE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes/assessments	$ 8,924,957	$ 8,983,024	$ 58,067
Intergovernmental	6,196,401	4,553,110	(1,643,291)
Charges for services	3,302,153	2,333,830	(968,323)
Fines and forfeitures	162,700	226,129	63,429
Miscellaneous	286,917	372,781	85,864
Investment earnings	25,200	169,133	143,933
Total revenues	**18,898,328**	**16,638,007**	**(2,260,321)**
EXPENDITURES			
Current:			
General government			
Personal services	1,504,938	1,444,019	60,919
Operations and maintenance	4,626,825	1,257,227	3,369,598
Public safety			
Personal services	439,337	430,126	9,211
Operations and maintenance	3,701,621	2,118,200	1,583,421
Public works			
Personal services	1,334,181	1,259,505	74,676
Operations and maintenance	5,455,769	2,307,207	3,148,562
Public health			
Personal services	3,096,588	2,966,280	130,308
Operations and maintenance	1,969,954	1,600,462	369,492
Social and economic			
Personal services	132,536	126,661	5,875
Operations and maintenance	323,697	299,489	24,208
Culture and recreation			
Personal services	-	591	(591)
Operations and maintenance	157,166	70,209	86,957
Debt service	52,162	84,978	(32,816)
Capital outlay	19,390	-	19,390
Total expenditures	**22,814,164**	**13,964,954**	**8,849,210**
Excess (deficiency) of revenue over (under) expenditures	**(3,915,836)**	**2,673,053**	**6,588,889**
OTHER FINANCING SOURCES (USES)			
Transfers in	1,477,742	1,490,873	13,131
Transfers out	(3,215,335)	(2,942,266)	273,069
Total other financing sources(uses)	**(1,737,593)**	**(1,451,393)**	**286,200**
Net change in fund balances	**$ (5,653,429)**	**1,221,660**	**$ 6,875,089**
Fund balance (deficit), July 1		10,130,176	
Fund balance (deficit), June 30		**$ 11,351,836**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGET BASIS)
DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
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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	$ -	$ -	$ -	$ 205,000	$ 214,563	$ 9,563
Intergovernmental	-	-	-	-	-	-
Miscellaneous	169,000	164,258	(4,742)	-	-	-
Investment earnings	-	-	-	-	71	71
Total revenues	**169,000**	**164,258**	**(4,742)**	**205,000**	**214,634**	**9,634**
EXPENDITURES						
Current:						
Debt service	169,000	164,258	4,742	203,163	203,063	100
Total expenditures	**169,000**	**164,258**	**4,742**	**203,163**	**203,063**	**100**
Excess (deficiency) of revenue over (under) expenditures	**-**	**-**	**-**	**1,837**	**11,571**	**9,734**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	**$ -**	**-**	**$ -**	**$ 1,837**	**11,571**	**$ 9,734**
Fund balance (deficit), July 1		-			8,266	
Fund balance (deficit), June 30		**$ -**			**$ 19,837**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGET BASIS)
DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
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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	$ 70,000	$ 70,978	$ 978	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	50	42	(8)	2,100	1,341	(759)
Total revenues	**70,050**	**71,020**	**970**	**2,100**	**1,341**	**(759)**
EXPENDITURES						
Current:						
Debt service	-	-	-	-	-	-
Total expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenue over (under) expenditures	**70,050**	**71,020**	**970**	**2,100**	**1,341**	**(759)**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(69,990)	(69,990)	-	(150,000)	(2,468)	147,532
Loans	-	-	-	-	11,913	11,913
Total other financing sources(uses)	**(69,990)**	**(69,990)**	**-**	**(150,000)**	**9,445**	**159,445**
Net change in fund balances	**$ 60**	**1,030**	**$ 970**	**$ (147,900)**	**10,786**	**$ 158,686**
Fund balance (deficit), July 1		8,885			291,916	
Fund balance (deficit), June 30		**$ 9,915**			**$ 302,702**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGET BASIS)
DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
(Page 3 of 4)

	SEARCH & RESCUE BLDG			RURAL SPECIAL IMPROVEMENT DISTRICTS DEBT		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Taxes/assessments	$ -	$ 89,889	$ 89,889	$ 186,955	$ 219,426	$ 32,471
Intergovernmental	-	824	824	-	-	-
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	34	34	301	150	(151)
Total revenues	**-**	**90,747**	**90,747**	**187,256**	**219,576**	**32,320**
EXPENDITURES						
Current:						
Debt service	-	-	-	237,882	224,221	13,661
Total expenditures	**-**	**-**	**-**	**237,882**	**224,221**	**13,661**
Excess (deficiency) of revenue over (under) expenditures	**-**	**90,747**	**90,747**	**(50,626)**	**(4,645)**	**45,981**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	2,468	2,468
Transfers out	-	-	-	(10,847)	(2,989)	7,858
Loans	-	-	-	-	-	-
Total other financing sources(uses)	**-**	**-**	**-**	**(10,847)**	**(521)**	**10,326**
Net change in fund balances	**$ -**	**90,747**	**$ 90,747**	**$ (61,473)**	**(5,166)**	**$ 56,307**
Fund balance (deficit), July 1		-			110,756	
Fund balance (deficit), June 30		**$ 90,747**			**$ 105,590**	

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGET BASIS)
DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
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	TOTAL DEBT SERVICE		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes/assessments	$ 461,955	$ 594,856	$ 132,901
Intergovernmental	-	824	824
Miscellaneous	169,000	164,258	(4,742)
Investment earnings	2,451	1,638	(813)
Total revenues	**633,406**	**761,576**	**128,170**
EXPENDITURES			
Current:			
Debt service	610,045	591,542	18,503
Total expenditures	**610,045**	**591,542**	**18,503**
Excess (deficiency) of revenue over (under) expenditures	**23,361**	**170,034**	**146,673**
OTHER FINANCING SOURCES (USES)			
Transfers in	-	2,468	2,468
Transfers out	(230,837)	(75,447)	155,390
Loans	-	11,913	11,913
Total other financing sources(uses)	**(230,837)**	**(61,066)**	**169,771**
Net change in fund balances	**$ (207,476)**	**108,968**	**$ 316,444**
Fund balance (deficit), July 1		419,823	
Fund balance (deficit), June 30		**$ 528,791**	

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, 2014
(Page 1 of 4)

	CAPITAL DEVELOPMENT			CTEP PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Intergovernmental	$ 151,350	$ 2,920	$ (148,430)	$ 331,760	$ 203,016	$ (128,744)
Miscellaneous	-	418,730	418,730	-	-	-
Investment earnings	53,000	25,826	(27,174)	-	-	-
Total revenues	**204,350**	**447,476**	**243,126**	**331,760**	**203,016**	**(128,744)**
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	3,363,836	2,716,432	647,404	-	-	-
Public safety						
Operations and maintenance	504,337	341,680	162,657	-	-	-
Public works						
Operations and maintenance	491,440	215,805	275,635	314,465	214,856	99,609
Total expenditures	**4,359,613**	**3,273,917**	**1,085,696**	**314,465**	**214,856**	**99,609**
Excess (deficiency) of revenue over (under) expenditures	**(4,155,263)**	**(2,826,441)**	**1,328,822**	**17,295**	**(11,840)**	**(29,135)**
OTHER FINANCING SOURCES (USES)						
Transfers in	1,445,360	1,967,000	521,640	-	-	-
Transfers out	(100,000)	(145,708)	(45,708)	-	-	-
Loans	-	-	-	-	-	-
Proceeds from sale of capital assets	-	1,717	1,717	-	-	-
Total other financing sources(uses)	**1,345,360**	**1,823,009**	**477,649**	**-**	**-**	**-**
Net change in fund balances	**$ (2,809,903)**	**(1,003,432)**	**$ 1,806,471**	**$ 17,295**	**(11,840)**	**$ (29,135)**
Fund balance (deficit), July 1		6,923,539			(17,294)	
Fund balance (deficit), June 30		**$ 5,920,107**			**$ (29,134)**	

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, 2014
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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	$ -	$ -	$ -	$ 335,645	$ 332,725	$ (2,920)
Miscellaneous	-	-	-	-	2,919	2,919
Investment earnings	-	-	-	-	-	-
Total revenues	**-**	**-**	**-**	**335,645**	**335,644**	**(1)**
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	-	-	-	308,573	308,572	1
Public safety						
Operations and maintenance	-	-	-	-	-	-
Public works						
Operations and maintenance	394,500	226,433	168,067	-	-	-
Total expenditures	**394,500**	**226,433**	**168,067**	**308,573**	**308,572**	**1**
Excess (deficiency) of revenue over (under) expenditures	**(394,500)**	**(226,433)**	**168,067**	**27,072**	**27,072**	**-**
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Loans	395,000	226,349	(168,651)	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	**395,000**	**226,349**	**(168,651)**	**-**	**-**	**-**
Net change in fund balances	**$ 500**	**(84)**	**$ (584)**	**$ 27,072**	**27,072**	**$ -**
Fund balance (deficit), July 1		(158)			(27,072)	
Fund balance (deficit), June 30		**$ (242)**			**$ -**	

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, 2014
(Page 3 of 4)

	SEARCH & RESCUE FACILITY			ROAD/BRIDGE INFRASTUCTURE PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES						
Intergovernmental	$ -	$ -	$ -	$ 5,883,382	$ 2,162,191	$ (3,721,191)
Miscellaneous	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Total revenues	**-**	**-**	**-**	**5,883,382**	**2,162,191**	**(3,721,191)**
EXPENDITURES						
Capital outlay						
General government						
Operations and maintenance	-	-	-	-	-	-
Public safety						
Operations and maintenance	895,232	118,110	777,122	-	-	-
Public works						
Operations and maintenance	-	-	-	6,617,882	2,321,175	4,296,707
Total expenditures	**895,232**	**118,110**	**777,122**	**6,617,882**	**2,321,175**	**4,296,707**
Excess (deficiency) of revenue over (under) expenditures	**(895,232)**	**(118,110)**	**777,122**	**(734,500)**	**(158,984)**	**575,516**
OTHER FINANCING SOURCES (USES)						
Transfers in	900,000	122,878	(777,122)	772,270	734,505	(37,765)
Transfers out	-	-	-	-	16,184	16,184
Loans	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Total other financing sources(uses)	**900,000**	**122,878**	**(777,122)**	**772,270**	**750,689**	**(21,581)**
Net change in fund balances	**$ 4,768**	**4,768**	**$ -**	**$ 37,770**	**591,705**	**$ 553,935**
Fund balance (deficit), July 1		(4,768)			291,456	
Fund balance (deficit), June 30		**$ -**			**$ 883,161**	

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, 2014
(Page 4 of 4)

	TOTAL CAPITAL PROJECTS		
	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental	6,702,137	$ 2,700,852	$ (4,001,285)
Miscellaneous	-	421,649	421,649
Investment earnings	53,000	25,826	(27,174)
Total revenues	**6,755,137**	**3,148,327**	**(3,606,810)**
EXPENDITURES			
Capital outlay			
General government			
Operations and maintenance	3,672,409	3,025,004	647,405
Public safety			
Operations and maintenance	1,399,569	459,790	939,779
Public works			
Operations and maintenance	7,818,287	2,978,269	4,840,018
Total expenditures	**12,890,265**	**6,463,063**	**6,427,202**
Excess (deficiency) of revenue over (under) expenditures	**(6,135,128)**	**(3,314,736)**	**2,820,392**
OTHER FINANCING SOURCES (USES)			
Transfers in	3,117,630	2,824,383	(293,247)
Transfers out	(100,000)	(129,524)	(29,524)
Loans	395,000	226,349	(168,651)
Proceeds from sale of capital assets	-	1,717	1,717
Total other financing sources(uses)	**3,412,630**	**2,922,925**	**(489,705)**
Net change in fund balances	**$ (2,722,498)**	**(391,811)**	**$ 2,330,687**
Fund balance (deficit), July 1		7,165,703	
Fund balance (deficit), June 30		**$ 6,773,892**	

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

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 Solid Waste District - Used to account for the receipt of property tax assessments and other resources and related expenses for the operation a solid waste district in Augusta.

Lincoln Solid Waste District - Used to account for the receipt of property tax assessments and other resources and related expenses for the operation of a solid waste district in Lincoln.

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

Marysville Solid Waste Sub-District - Used to account for the receipt of property tax assessments and other resources and related expenses for the operation of the solid waste sub-district in Marysville.

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2014

	AUGUSTA SOLID WASTE	LINCOLN SOLID WASTE	SCRATCH-GRAVEL LANDFILL	MARYSVILLE SOLID WASTE	TOTAL NONMAJOR ENTERPRISE FUND
ASSETS					
Current assets:					
Cash and cash equivalents	$ 42,461	$ 223,741	$ 861,969	$ 34,302	$ 1,162,473
Investments	5,923	31,212	120,246	4,785	162,166
Receivables:					
Accounts/contracts	8,590	22,687	258,804	5,110	295,191
Total current assets	56,974	277,640	1,241,019	44,197	1,619,830
Noncurrent assets:					
Restricted assets:					
Land and Construction in Progress	5,396	-	54,611	3,587	63,594
Buildings, improvements, vehicles and equipment(net)	69,145	12,781	-	-	81,926
Total noncurrent assets	74,541	12,781	54,611	3,587	145,520
Total assets	**131,515**	**290,421**	**1,295,630**	**47,784**	**1,765,350**
Liabilities:					
Current liabilities:					
Accounts payable	-	10,027	138,229	-	148,256
Landfill postclosure costs payable - current	-	-	12,400	-	12,400
Compensated absences payable	665	165	380	167	1,377
Total current liabilities	665	10,192	151,009	167	162,033
Noncurrent liabilities:					
Landfill postclosure costs payable	-	-	124,000	-	124,000
Compensated absences payable	5,981	1,481	3,415	1,498	12,375
Total noncurrent liabilities	5,981	1,481	127,415	1,498	136,375
Total liabilities	**6,646**	**11,673**	**278,424**	**1,665**	**298,408**
NET POSITION					
Net investment in capital assets	74,541	12,781	54,611	3,587	145,520
Unrestricted	50,328	265,967	962,595	42,532	1,321,422
Total net position	**$ 124,869**	**$ 278,748**	**$ 1,017,206**	**$ 46,119**	**$ 1,466,942**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2014

	AUGUSTA LANDFILL	LINCOLN LANDFILL	SCRATCH-GRAVEL LANDFILL	MARYSVILLE LANDFILL	TOTAL
OPERATING REVENUES					
Charges for services	$ 85,141	$ 166,946	$ 1,421,773	$ 27,852	$ 1,701,712
Total Operating Revenues	**85,141**	**166,946**	**1,421,773**	**27,852**	**1,701,712**
OPERATING EXPENSES					
Personal services	38,102	15,952	41,309	18,083	113,446
Supplies	7,704	8,979	64,675	13,092	94,450
Purchased services	37,018	100,436	1,132,557	623	1,270,634
Depreciation	9,063	3,075	-	-	12,138
Total Operating Expenses	**91,887**	**128,442**	**1,238,541**	**31,798**	**1,490,668**
Operating income (loss)	**(6,746)**	**38,504**	**183,232**	**(3,946)**	**211,044**
NONOPERATING REVENUES (EXPENSES)					
Interest income	46	234	802	41	1,123
Total Nonoperating Revenues (Expenses)	**46**	**234**	**802**	**41**	**1,123**
Income (loss) before transfers	**(6,700)**	**38,738**	**184,034**	**(3,905)**	**212,167**
Change in net position	**(6,700)**	**38,738**	**184,034**	**(3,905)**	**212,167**
Total net position, beginning	131,569	240,010	833,172	50,024	1,254,775
Total net position, ending	**$ 124,869**	**$ 278,748**	**$ 1,017,206**	**$ 46,119**	**$ 1,466,942**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2014

	AUGUSTA LANDFILL	LINCOLN LANDFILL	SCRATCH-GRAVEL LANDFILL	MARYSVILLE LANDFILL	TOTAL
Cash flows from operating activities:					
Cash received from customers	$ 86,160	$ 166,285	$ 1,421,110	$ 28,010	$ 1,701,565
Cash payments for goods and services	(44,722)	(110,007)	(1,296,546)	(13,715)	(1,464,990)
Cash payments for employees	(36,710)	(15,790)	(41,590)	(18,111)	(112,201)
Net cash provided by (used by) operating activities	**4,728**	**40,488**	**82,974**	**(3,816)**	**124,374**
Cash flows from capital and related financing activities:					
Payments for capital acquisitions	(15,050)	-	-	-	(15,050)
Net cash provided by (used by) capital and related financing activities	**(15,050)**	**-**	**-**	**-**	**(15,050)**
Cash flows from investing activities:					
Receipts of interest and dividends	45	233	802	41	1,121
Payments for investments	1,097	(5,572)	(12,724)	345	(16,854)
Net cash provided by (used by) investing activities	**1,142**	**(5,339)**	**(11,922)**	**386**	**(15,733)**
Net increase (decrease) in cash and cash equivalents	**(9,180)**	**35,149**	**71,052**	**(3,430)**	**93,591**
Cash and cash equivalents, July 1	51,641	188,592	790,917	37,732	1,068,882
Cash and cash equivalents, June 30	**$ 42,461**	**$ 223,741**	**$ 861,969**	**$ 34,302**	**$ 1,162,473**
Cash and cash equivalents, current	$ 42,461	$ 223,741	$ 861,969	$ 34,302	$ 1,162,473
Total Cash and cash equivalents, June 30	**$ 42,461**	**$ 223,741**	**$ 861,969**	**$ 34,302**	**$ 1,162,473**
Reconciliation of operating income to net cash provided by operating activity:					
Operating income (loss)	$ (6,746)	$ 38,504	$ 183,232	$ (3,946)	$ 211,044
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:					
Depreciation	9,063	3,075	-	-	12,138
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	1,019	(661)	(663)	158	(147)
Increase (decrease) compensated absences	1,392	162	(281)	(28)	1,245
Increase (decrease) accounts payable	-	(592)	4,286	-	3,694
Increase (decrease) postclosure liability	-	-	(103,600)	-	(103,600)
Net cash provided by (used by) operating activities	**$ 4,728**	**$ 40,488**	**$ 82,974**	**$ (3,816)**	**$ 124,374**
Schedule of Noncash Transactions					
Write off of accounts receivables	175	463	4,077	75	4,790
Adjustment to postclosure liability	-	-	103,600	-	103,600

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.

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2014
(Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
ASSETS				
Current assets:				
Cash and cash equivalents	$ 409,707	$ 193,852	$ 226,302	$ 70,319
Investments	57,155	27,043	31,570	9,810
Receivables:				
Accounts/contracts	44,581	-	-	-
Inventories	-	-	13,833	14,861
Total current assets	511,443	220,895	271,705	94,990
Noncurrent assets:				
Cash and cash equivalents	-	97,895	-	-
Land and Construction in Progress	-	212,844	-	-
Buildings, improvements, vehicles and equipment(net)	291,829	521,283	52,406	-
Total noncurrent assets	291,829	832,022	52,406	-
Total assets	**803,272**	**1,052,917**	**324,111**	**94,990**
Liabilities:				
Current liabilities:				
Accounts payable	23,995	6,028	10,081	19,643
Revenue bonds payable	-	55,000	-	-
Claims payable	-	-	-	-
Compensated absences payable	5,046	2,359	2,873	-
Total current liabilities	29,041	63,387	12,954	19,643
Noncurrent liabilities:				
Revenue bonds payable	-	185,000	-	-
Compensated absences payable	45,418	21,226	25,852	-
Total noncurrent liabilities	45,418	206,226	25,852	-
Total liabilities	**74,459**	**269,613**	**38,806**	**19,643**
NET POSITION				
Net investment in capital assets	291,829	494,127	52,406	-
Restricted for bond reserve	-	97,895	-	-
Unrestricted	436,984	191,282	232,899	75,347
Total net position	**$ 728,813**	**$ 783,304**	**$ 285,305**	**$ 75,347**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2014
(Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINISTRATION	TOTAL INTERNAL SERVICE
ASSETS					
Current assets:					
Cash and cash equivalents	$ 1,188,458	$ 1,066,028	$ 1,059,689	$ -	$ 4,214,355
Investments	165,792	148,712	147,826	-	587,908
Receivables:					
Accounts/contracts	9,651	-	218,373	-	272,605
Inventories	-	-	-	-	28,694
Total current assets	1,363,901	1,214,740	1,425,888	-	5,103,562
Noncurrent assets:					
Cash and cash equivalents	-	-	-	-	97,895
Land and Construction in Progress	-	-	-	-	212,844
Buildings, improvements, vehicles and equipment(net)	156,847	-	-	-	1,022,365
Total noncurrent assets	156,847	-	-	-	1,333,104
Total assets	**1,520,748**	**1,214,740**	**1,425,888**	**-**	**6,436,666**
Liabilities:					
Current liabilities:					
Accounts payable	54,930	(8,771)	-	-	105,906
Revenue bonds payable	-	-	-	-	55,000
Claims payable	-	-	184,471	-	184,471
Compensated absences payable	10,321	-	678	-	21,277
Total current liabilities	65,251	(8,771)	185,149	-	366,654
Noncurrent liabilities:					
Revenue bonds payable	-	-	-	-	185,000
Compensated absences payable	92,887	-	6,101	-	191,484
Total noncurrent liabilities	92,887	-	6,101	-	376,484
Total liabilities	**158,138**	**(8,771)**	**191,250**	**-**	**743,138**
NET POSITION					
Net investment in capital assets	156,847	-	-	-	995,209
Restricted for bond reserve	-	-	-	-	97,895
Unrestricted	1,205,763	1,223,511	1,234,638	-	4,600,424
Total net position	**$ 1,362,610**	**$ 1,223,511**	**$ 1,234,638**	**$ -**	**$ 5,693,528**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
(Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
OPERATING REVENUES				
Charges for services	$ 1,080,197	$ 259,728	$ 539,588	$ 432,783
Miscellaneous	23,657	11	625	-
Total Operating Revenues	**1,103,854**	**259,739**	**540,213**	**432,783**
OPERATING EXPENSES				
Personal services	417,831	142,199	245,101	-
Supplies	241,882	46,959	218,446	423,318
Purchased services	303,838	40,555	69,555	111
Depreciation	35,840	24,729	5,319	-
Total Operating Expenses	**999,391**	**254,442**	**538,421**	**423,429**
Operating income (loss)	**104,463**	**5,297**	**1,792**	**9,354**
NONOPERATING REVENUES (EXPENSES)				
Interest income	444	153	287	58
Interest expense	-	(17,035)	-	-
Total Nonoperating Revenues (Expenses)	**444**	**(16,882)**	**287**	**58**
Income (loss) before transfers	**104,907**	**(11,585)**	**2,079**	**9,412**
Transfers in	-	69,990	389	-
Transfers out	(172,316)	-	(22,000)	-
Change in net position	**(67,409)**	**58,405**	**(19,532)**	**9,412**
Total net position, beginning	796,222	724,899	304,837	65,935
Total net position, ending	**$ 728,813**	**$ 783,304**	**$ 285,305**	**$ 75,347**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
(Page 2 of 2)

	INFORMATION TECHNOLOGY & SERVICES	LIABILITY INSURANCE	HEALTH INSURANCE	FLEXIBLE BENEFITS ADMINISTRATION	TOTAL
OPERATING REVENUES					
Charges for services	$ 2,088,123	$ 600,011	$ 4,263,838	$ -	$ 9,264,268
Miscellaneous	-	5,661	5,573	-	35,527
Total Operating Revenues	**2,088,123**	**605,672**	**4,269,411**	**-**	**9,299,795**
OPERATING EXPENSES					
Personal services	1,182,783	-	55,625	-	2,043,539
Supplies	641,860	1,209,917	442,726	-	3,225,108
Purchased services	475,587	14,485	3,021,032	-	3,925,163
Depreciation	51,351	-	-	-	117,239
Total Operating Expenses	**2,351,581**	**1,224,402**	**3,519,383**	**-**	**9,311,049**
Operating income (loss)	**(263,458)**	**(618,730)**	**750,028**	**-**	**(11,254)**
NONOPERATING REVENUES (EXPENSES)					
Interest income	1,124	652	882	-	3,600
Interest expense	-	-	-	-	(17,035)
Total Nonoperating Revenues (Expenses)	**1,124**	**652**	**882**	**-**	**(13,435)**
Income (loss) before transfers	**(262,334)**	**(618,078)**	**750,910**	**-**	**(24,689)**
Transfers in	-	1,039,500	-	-	1,109,879
Transfers out	(750)	-	-	(16,475)	(211,541)
Change in net position	**(263,084)**	**421,422**	**750,910**	**(16,475)**	**873,649**
Total net position, beginning	1,625,694	802,089	483,728	16,475	4,819,879
Total net position, ending	**$ 1,362,610**	**$ 1,223,511**	**$ 1,234,638**	**$ -**	**$ 5,693,528**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
(Page 1 of 2)

	BUILDING MAINTENANCE SERVICES	HEALTH CARE FACILITIES	COUNTY SHOP	FUEL REVOLVING
Cash flows from operating activities:				
Cash received from customers	$ 1,035,616	$ 259,728	$ 539,588	$ 432,783
Cash payments for goods and services	(575,128)	(87,514)	(292,986)	(410,563)
Cash payments for employees	(418,363)	(141,256)	(246,122)	-
Cash received from other operating revenues	23,657	11	625	-
Net cash provided by (used by) operating activities	**65,782**	**30,969**	**1,105**	**22,220**
Cash flows from noncapital financing activities:				
Transfers from other Funds	-	69,990	389	-
Transfers to other Funds	(172,316)	-	(22,000)	-
Net cash provided by (used by) noncapital financing activities	**(172,316)**	**69,990**	**(21,611)**	**-**
Cash flows from capital and related financing activities:				
Payments for capital acquisitions	(32,268)	-	(29,691)	-
Principal repayment - bonds/loans	-	(55,000)	-	-
Interest paid	-	(17,035)	-	-
Net cash provided by (used by) capital and related financing activities	**(32,268)**	**(72,035)**	**(29,691)**	**-**
Cash flows from investing activities:				
Receipts of interest and dividends	444	153	287	58
Payments for investments	15,276	(734)	5,264	(2,887)
Net cash provided by (used by) investing activities	**15,720**	**(581)**	**5,551**	**(2,829)**
Net increase (decrease) in cash and cash equivalents	**(123,082)**	**28,343**	**(44,646)**	**19,391**
Cash and cash equivalents, July 1	532,789	263,404	270,948	50,928
Cash and cash equivalents, June 30	**$ 409,707**	**$ 291,747**	**$ 226,302**	**$ 70,319**
Cash and cash equivalents, current	$ 409,707	$ 193,852	$ 226,302	$ 70,319
Cash and cash equivalents, noncurrent - restricted	-	97,895	-	-
Total Cash and cash equivalents, June 30	**$ 409,707**	**$ 291,747**	**$ 226,302**	**$ 70,319**
Reconciliation of operating income to net cash provided by operating activity:				
Operating income (loss)	$ 104,463	$ 5,297	$ 1,792	$ 9,354
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:				
Depreciation	35,840	24,729	5,319	-
Change in assets and liabilities:				
(Increase) decrease taxes/accounts/other receivables	(44,581)	-	-	-
(Increase) decrease inventory	-	-	(4,471)	12,418
Increase (decrease) compensated absences	262	293	(752)	-
Increase (decrease) accounts payable	(30,202)	650	(783)	448
Increase (decrease) claims payable	-	-	-	-
Net cash provided by (used by) operating activities	**$ 65,782**	**$ 30,969**	**$ 1,105**	**$ 22,220**

LEWIS AND CLARK COUNTY, MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014
(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	$ 2,078,472	$ 600,011	$ 4,236,636	$ -	$ 9,182,834
Cash payments for goods and services	(1,112,147)	(1,233,173)	(3,644,499)	-	(7,356,010)
Cash payments for employees	(1,164,432)	-	(55,415)	-	(2,025,588)
Cash received from other operating revenues	-	5,661	5,573	-	35,527
Net cash provided by (used by) operating activities	**(198,107)**	**(627,501)**	**542,295**	**-**	**(163,237)**
Cash flows from noncapital financing activities:					
Transfers from other Funds	-	1,039,500	-	-	1,109,879
Transfers to other Funds	(750)	-	-	(16,475)	(211,541)
Net cash provided by (used by) noncapital financing activities	**(750)**	**1,039,500**	**-**	**(16,475)**	**898,338**
Cash flows from capital and related financing activities:					
Payments for capital acquisitions	-	-	-	-	(61,959)
Principal repayment - bonds/loans	-	-	-	-	(55,000)
Interest paid	-	-	-	-	(17,035)
Net cash provided by (used by) capital and related financing activities	**-**	**-**	**-**	**-**	**(133,994)**
Cash flows from investing activities:					
Receipts of interest and dividends	1,124	652	882	-	3,600
Payments for investments	19,946	(52,720)	(68,319)	1,972	(82,202)
Net cash provided by (used by) investing activities	**21,070**	**(52,068)**	**(67,437)**	**1,972**	**(78,602)**
Net increase (decrease) in cash and cash equivalents	**(177,787)**	**359,931**	**474,858**	**(14,503)**	**522,505**
Cash and cash equivalents, July 1	1,366,245	706,097	584,831	14,503	3,789,745
Cash and cash equivalents, June 30	**$ 1,188,458**	**$ 1,066,028**	**$ 1,059,689**	**$ -**	**$ 4,312,250**
Cash and cash equivalents, current	$ 1,188,458	$ 1,066,028	$ 1,059,689	$ -	$ 4,214,355
Cash and cash equivalents, noncurrent - restricted	-	-	-	-	97,895
Cash and cash equivalents, June 30	**$ 1,188,458**	**$ 1,066,028**	**$ 1,059,689**	**$ -**	**$ 4,312,250**
Reconciliation of operating income to net cash provided by operating activity:					
Operating income (loss)	$ (263,458)	$ (618,730)	$ 750,028	$ -	$ (11,254)
Adjustments to reconcile operating income to net cash provided by (used by) operating activities:					
Depreciation	51,351	-	-	-	117,239
Change in assets and liabilities:					
(Increase) decrease taxes/accounts/other receivables	(9,651)	-	(27,202)	-	(81,434)
(Increase) decrease inventory	-	-	-	-	7,947
Increase (decrease) compensated absences	14,720	-	210	-	14,733
Increase (decrease) accounts payable	8,931	(8,771)	-	-	(29,727)
Increase (decrease) claims payable	-	-	(180,741)	-	(180,741)
Net cash provided by (used by) operating activities	**$ (198,107)**	**$ (627,501)**	**$ 542,295**	**$ -**	**$ (163,237)**

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THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

LEWIS AND CLARK COUNTY, MONTANA

DISCRETELY PRESENTED COMPONENT UNITS

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

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

LEWIS AND CLARK COUNTY, MONTANA
COMPONENT UNIT
BALANCE SHEET
June 30, 2014

	COOPERATIVE HEALTH CENTER
ASSETS	
Cash and cash equivalents	$ 670,940
Investments	93,597
Receivables:	
Accounts/contracts	212,642
Due from other governments	454,285
Inventories	56,596
Prepaid charges	4,060
Total assets	**$ 1,492,120**
LIABILITIES	
Accounts payable	$ 509,866
Total liabilities	**509,866**
DEFERRED INFLOWS OF RESOURCES	
Prepayments of revenues	5,402
FUND BALANCE:	
Reserved for:	
Nonspendable	
Inventory	56,596
Prepayments	4,060
Restricted	916,196
Total fund balance	**976,852**
Total liabilities deferred inflows of resources, and fund balance	**$ 1,492,120**

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

Total *fund balance* for governmental funds	$ 976,852
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	2,455,436
Buildings, Improvements, Vehicles and Equipment(net)	362,914
Infrastructure (net)	
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Compensated Absences	(176,625)
OPEB implicit rate subsidy	(37,580)
Net Assets of Governmental Activities	**$ 3,580,997**

LEWIS AND CLARK COUNTY, MONTANA
COMPONENT UNIT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2014

	COOPERATIVE HEALTH CENTER
REVENUES	
Intergovernmental	$ 4,202,980
Charges for services	1,913,401
Miscellaneous	415,609
Interest earnings	573
Total Revenues	**6,532,563**
EXPENDITURES	
Current:	
Public health	4,336,971
Capital outlay	2,433,188
Total Expenditures	**6,770,159**
Excess (deficiency) of revenue over (under) expenditures	**(237,596)**
Net change in fund balances	**(237,596)**
Fund balance, July 1	1,214,448
Fund balance, June 30	**$ 976,852**

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	$ (237,596)
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.	
Construction in Progress increase/(decrease)	2,320,497
Depreciation expense	(23,603)
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	21,404
OPEB implicit rate subsidy	(6,355)
Change in net assets of governmental activities	**$ 2,074,347**

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THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

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

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FIDUCIARY NET POSITION - INVESTMENT TRUST FUNDS
FIDUCIARY FUNDS
June 30, 2014

	EXTERNAL PORTION INVESTMENT POOL	INDIVIDUAL INVESTMENT FUNDS	TOTAL INVESTMENT TRUST FUNDS
ASSETS			
Cash and cash equivalents	$ 27,185,268	$ 2,705,735	$ 29,891,003
Investments	3,792,382	180,941	3,973,323
Total assets	**30,977,650**	**2,886,676**	**33,864,326**
NET POSITION			
Held in trust for:			
External investment pool participants	30,977,650	-	30,977,650
Individual investment accounts	-	2,886,676	2,886,676
Total net position	**$ 30,977,650**	**$ 2,886,676**	**$ 33,864,326**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - INVESTMENT TRUST FUNDS
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2014

	EXTERNAL PORTION INVESTMENT POOL	INDIVIDUAL INVESTMENT FUNDS	TOTAL INVESTMENT TRUST FUNDS
ADDITIONS			
Contributions to pooled investments	$ 116,100,003	$ 1,597,469	$ 117,697,472
Interest and investment income	30,098	10,365	40,463
Total additions	**116,130,101**	**1,607,834**	**117,737,935**
DEDUCTIONS			
Distribution from pooled investments	115,266,692	1,955,932	117,222,624
Administrative expenses	902	-	902
Total deductions	**115,267,594**	**1,955,932**	**117,223,526**
Change in net position: Pool participants	**862,507**	**(348,098)**	**514,409**
Net position held in trust, beginning of year	30,115,143	3,234,774	33,349,917
Net position held in trust, end of year	**$ 30,977,650**	**$ 2,886,676**	**$ 33,864,326**

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

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

Special Districts

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

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

LEWIS AND CLARK COUNTY, MONTANA

FIDUCIARY ASSETS – AGENCY FUNDS

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
Marriage Lice/Marriage w/o Sol
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 Library

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILIITIES - AGENCY FUNDS
FIDUCIARY FUNDS
June 30, 2014
(Page 1 of 6)

	TRI-COUNTY WORKING GROUP	SPEC MOBILE-UNITS HOLDING	FAIRGROUNDS USERS FOUNDATION	PAYROLL	REFUND REVOLVING
ASSETS					
Cash and cash equivalents	$ 1,100	$ 10,430	$ 41,989	$ 109,835	$ -
Investments	154	1,455	5,857	15,322	-
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	**$ 1,254**	**$ 11,885**	**$ 47,846**	**$ 125,157**	**$ -**
Liabilities:					
Accounts payable	$ 1,254	$ 11,885	$ 47,846	$ -	$ -
Intergovernmental payable	-	-	-	125,157	-
Contracts/loans payable	-	-	-	-	-
Total liabilities	**$ 1,254**	**$ 11,885**	**$ 47,846**	**$ 125,157**	**$ -**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILIITIES - AGENCY FUNDS
FIDUCIARY FUNDS
June 30, 2014
(Page 2 of 6)

	AT & T ADVANCE HOLDING	SHERIFF'S COMMISSARY	SHERIFF'S VOLUNTEER FIRE DEPARTMENT	COUNTY CRIME PREVENTION PROGRAM	SHERIFF CIVIL TRUST
ASSETS					
Cash and cash equivalents	$ 863	$ 5,915	$ 2,104	$ 634	$ 40,133
Investments	120	825	294	88	5,599
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	**$ 983**	**$ 6,740**	**$ 2,398**	**$ 722**	**$ 45,732**
Liabilities:					
Accounts payable	$ 983	$ 6,740	$ 2,398	$ 722	$ 45,732
Intergovernmental payable	-	-	-	-	-
Contracts/loans payable	-	-	-	-	-
Total liabilities	**$ 983**	**$ 6,740**	**$ 2,398**	**$ 722**	**$ 45,732**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILIITIES - AGENCY FUNDS
FIDUCIARY FUNDS
June 30, 2014
(Page 3 of 6)

	SOLID WASTE TASK FORCE	TAX DEED LAND	ENTITLEMENT LEVY	TAX REVIEW	MOBILE HOME PARTIAL PAYMENT HOLDING
ASSETS					
Cash and cash equivalents	$ 1,502	$ -	$ -	$ 62,218	$ -
Investments	209	-	-	8,679	-
Receivables:					
Taxes/assessments	-	-	387,528	-	-
Land held for resale	-	22,628	-	-	-
Total assets	**$ 1,711**	**$ 22,628**	**$ 387,528**	**$ 70,897**	**$ -**
Liabilities:					
Accounts payable	$ 1,711	$ 22,628	$ -	$ 70,897	$ -
Intergovernmental payable	-	-	387,528	-	-
Contracts/loans payable	-	-	-	-	-
Total liabilities	**$ 1,711**	**$ 22,628**	**$ 387,528**	**$ 70,897**	**$ -**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILIITIES - AGENCY FUNDS
FIDUCIARY FUNDS
June 30, 2014
(Page 4 of 6)

	PROTESTED TAX	ESTATE ADMINISTRATOR	REDEMPTIONS	CLERK OF DISTRICT COURT	INVESTMENT EARNINGS
ASSETS					
Cash and cash equivalents	$ 9,839,338	$ 110,179	$ 133,755	$ 1,183,965	$ 23,279
Investments	1,372,601	15,370	18,659	165,165	3,248
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	**$ 11,211,939**	**$ 125,549**	**$ 152,414**	**$ 1,349,130**	**$ 26,527**
Liabilities:					
Accounts payable	$ 11,211,939	$ 125,549	$ 152,414	$ 1,349,130	$ -
Intergovernmental payable	-	-	-	-	26,527
Contracts/loans payable	-	-	-	-	-
Total liabilities	**$ 11,211,939**	**$ 125,549**	**$ 152,414**	**$ 1,349,130**	**$ 26,527**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILIITIES - AGENCY FUNDS
FIDUCIARY FUNDS
June 30, 2014
(Page 5 of 6)

	RESTITUTION	FAIRGROUNDS SECURITY DEPOSITS	COUNTY FLEX PLAN	MACO MEDICAL FLEX PLAN	SUBDIVISION IMPROVEMENT AGREEMENTS
ASSETS					
Cash and cash equivalents	$ 85,029	$ 16,893	$ -	$ -	$ 11,284
Investments	11,862	2,357	-	-	1,574
Receivables:					
Taxes/assessments	-	-	-	-	-
Land held for resale	-	-	-	-	-
Total assets	**$ 96,891**	**$ 19,250**	**$ -**	**$ -**	**$ 12,858**
Liabilities:					
Accounts payable	$ 96,891	$ 19,250	$ -	$ -	$ 12,858
Intergovernmental payable	-	-	-	-	-
Contracts/loans payable	-	-	-	-	-
Total liabilities	**$ 96,891**	**$ 19,250**	**$ -**	**$ -**	**$ 12,858**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILIITIES - AGENCY FUNDS
FIDUCIARY FUNDS
June 30, 2014
(Page 6 of 6)

	SPECIAL DISTRICTS	SCHOOLS	CITIES	STATE	Library	TOTAL AGENCY FUNDS
ASSETS						
Cash and cash equivalents	$ 51,298	$ -	$ 857,382	$ 943,123	$ 3,236,737	$ 16,768,985
Investments	7,157	-	119,606	131,567	451,530	2,339,298
Receivables:						
Taxes/assessments	107,023	6,535,798	3,194,642	1,761,071	480,990	12,467,052
Land held for resale	-	-	-	-	-	22,628
Total assets	**$ 165,478**	**$ 6,535,798**	**$ 4,171,630**	**$ 2,835,761**	**$ 4,169,257**	**$ 31,597,963**
Liabilities:						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ 13,180,827
Intergovernmental payable	165,478	6,535,798	4,171,630	2,835,761	4,169,257	18,417,136
Contracts/loans payable	-	-	-	-	-	-
Total liabilities	**$ 165,478**	**$ 6,535,798**	**$ 4,171,630**	**$ 2,835,761**	**$ 4,169,257**	**$ 31,597,963**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 1 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
TRI-COUNTY WORKING GROUP				
ASSETS				
Cash and investments	$ 1,253	$ 1	$ -	$ 1,254
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 1,253**	**$ 1**	**$ -**	**$ 1,254**
LIABILITIES				
Accounts payable	$ 1,253	$ 1	$ -	$ 1,254
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 1,253**	**$ 1**	**$ -**	**$ 1,254**
SPECIAL MOBILE UNITS - HOLDING				
ASSETS				
Cash and investments	$ -	$ 133,836	$ 121,951	$ 11,885
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ -**	**$ 133,836**	**$ 121,951**	**$ 11,885**
LIABILITIES				
Accounts payable	$ -	$ 133,836	$ 121,951	$ 11,885
Due to other governmental units	-	-	-	-
Total Liabilities	**$ -**	**$ 133,836**	**$ 121,951**	**$ 11,885**
FAIRGROUNDS USERS FOUNDATION				
ASSETS				
Cash and investments	$ 84,231	$ 16,475	$ 52,860	$ 47,846
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 84,231**	**$ 16,475**	**$ 52,860**	**$ 47,846**
LIABILITIES				
Accounts payable	$ 84,231	$ 16,475	$ 52,860	$ 47,846
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 84,231**	**$ 16,475**	**$ 52,860**	**$ 47,846**
PAYROLL FUND				
ASSETS				
Cash and investments	$ 156,233	$ 9,069,716	$ 9,100,792	$ 125,157
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 156,233**	**$ 9,069,716**	**$ 9,100,792**	**$ 125,157**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	156,233	9,069,716	9,100,792	125,157
Total Liabilities	**$ 156,233**	**$ 9,069,716**	**$ 9,100,792**	**$ 125,157**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 2 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
REFUND REVOLVING				
ASSETS				
Cash and investments	$ -	$ 66,584	$ 66,584	$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ -**	**$ 66,584**	**$ 66,584**	**$ -**
LIABILITIES				
Accounts payable	$ -	$ 66,584	$ 66,584	$ -
Due to other governmental units	-	-	-	-
Total Liabilities	**$ -**	**$ 66,584**	**$ 66,584**	**$ -**
AT & T ADVANCE HOLDING				
ASSETS				
Cash and investments	$ 983	$ -	$ -	$ 983
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 983**	**$ -**	**$ -**	**$ 983**
LIABILITIES				
Accounts payable	$ 983	$ -	$ -	$ 983
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 983**	**$ -**	**$ -**	**$ 983**
SHERIFF'S COMMISSARY				
ASSETS				
Cash and investments	$ 7,680	$ 265,095	$ 266,035	$ 6,740
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 7,680**	**$ 265,095**	**$ 266,035**	**$ 6,740**
LIABILITIES				
Accounts payable	$ 7,680	$ 265,095	$ 266,035	$ 6,740
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 7,680**	**$ 265,095**	**$ 266,035**	**$ 6,740**
SHERIFF'S VOLUNTEER FIRE DEPARTMENT				
ASSETS				
Cash and investments	$ 2,398	$ -	$ -	$ 2,398
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 2,398**	**$ -**	**$ -**	**$ 2,398**
LIABILITIES				
Accounts payable	$ 2,398	$ -	$ -	$ 2,398
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 2,398**	**$ -**	**$ -**	**$ 2,398**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 3 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
COUNTY CRIME PREVENTION PROGRAM				
ASSETS				
Cash and investments	$ 722	$ -	$ -	$ 722
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 722**	**$ -**	**$ -**	**$ 722**
LIABILITIES				
Accounts payable	$ 722	$ -	$ -	$ 722
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 722**	**$ -**	**$ -**	**$ 722**
SHERIFF'S CIVIL TRUST				
ASSETS				
Cash and investments	$ 44,184	$ 354,759	$ 353,211	$ 45,732
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 44,184**	**$ 354,759**	**$ 353,211**	**$ 45,732**
LIABILITIES				
Accounts payable	$ 44,184	$ 354,759	$ 353,211	$ 45,732
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 44,184**	**$ 354,759**	**$ 353,211**	**$ 45,732**
SOLID WASTE TASK FORCE				
ASSETS				
Cash and investments	$ 1,711	$ -	$ -	$ 1,711
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 1,711**	**$ -**	**$ -**	**$ 1,711**
LIABILITIES				
Accounts payable	$ 1,711	$ -	$ -	$ 1,711
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 1,711**	**$ -**	**$ -**	**$ 1,711**
TAX DEED LAND				
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Receivables	-	-	-	-
Land acquired by tax deed	20,806	1,822	-	22,628
Total Assets	**$ 20,806**	**$ 1,822**	**$ -**	**$ 22,628**
LIABILITIES				
Accounts payable	$ 20,806	$ 1,822	$ -	$ 22,628
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 20,806**	**$ 1,822**	**$ -**	**$ 22,628**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 4 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
ENTITLEMENT LEVY				
ASSETS				
Cash and investments	$ -	$ 4,176,934	$ 4,176,934	$ -
Receivables	362,360	4,418,957	4,393,789	387,528
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 362,360**	**$ 8,595,891**	**$ 8,570,723**	**$ 387,528**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	362,360	8,595,891	8,570,723	387,528
Total Liabilities	**$ 362,360**	**$ 8,595,891**	**$ 8,570,723**	**$ 387,528**
TAX REVIEW				
ASSETS				
Cash and investments	$ 59,178	$ 42,336	$ 30,617	$ 70,897
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 59,178**	**$ 42,336**	**$ 30,617**	**$ 70,897**
LIABILITIES				
Accounts payable	$ 59,178	$ 42,336	$ 30,617	$ 70,897
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 59,178**	**$ 42,336**	**$ 30,617**	**$ 70,897**
MOBILE HOME/PARTIAL PAY HOLDING				
ASSETS				
Cash and investments	$ 316	$ 22,078	$ 22,394	$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 316**	**$ 22,078**	**$ 22,394**	**$ -**
LIABILITIES				
Accounts payable	$ 316	$ 22,078	$ 22,394	$ -
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 316**	**$ 22,078**	**$ 22,394**	**$ -**
PROTESTED TAX				
ASSETS				
Cash and investments	$ 10,833,490	$ 3,000,308	$ 2,621,859	$ 11,211,939
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 10,833,490**	**$ 3,000,308**	**$ 2,621,859**	**$ 11,211,939**
LIABILITIES				
Accounts payable	$ 10,833,490	$ 3,000,308	$ 2,621,859	$ 11,211,939
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 10,833,490**	**$ 3,000,308**	**$ 2,621,859**	**$ 11,211,939**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 5 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
ESTATE ADMINISTRATION				
ASSETS				
Cash and investments	$ 280,168	$ 19,482	$ 174,101	$ 125,549
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 280,168**	**$ 19,482**	**$ 174,101**	**$ 125,549**
LIABILITIES				
Accounts payable	$ 280,168	$ 19,482	$ 174,101	$ 125,549
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 280,168**	**$ 19,482**	**$ 174,101**	**$ 125,549**
REDEMPTIONS				
ASSETS				
Cash and investments	$ 48,921	$ 953,054	$ 849,561	$ 152,414
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 48,921**	**$ 953,054**	**$ 849,561**	**$ 152,414**
LIABILITIES				
Accounts payable	$ 48,921	$ 953,054	$ 849,561	$ 152,414
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 48,921**	**$ 953,054**	**$ 849,561**	**$ 152,414**
CLERK OF DISTRICT COURT				
ASSETS				
Cash and investments	$ 62,410	$ 1,903,254	$ 616,534	$ 1,349,130
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 62,410**	**$ 1,903,254**	**$ 616,534**	**$ 1,349,130**
LIABILITIES				
Accounts payable	$ 62,410	$ 1,903,254	$ 616,534	$ 1,349,130
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 62,410**	**$ 1,903,254**	**$ 616,534**	**$ 1,349,130**
INVESTMENT EARNINGS				
ASSETS				
Cash and investments	$ 25,310	$ 191,599	$ 190,382	$ 26,527
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 25,310**	**$ 191,599**	**$ 190,382**	**$ 26,527**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	25,310	191,599	190,382	26,527
Total Liabilities	**$ 25,310**	**$ 191,599**	**$ 190,382**	**$ 26,527**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 6 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
RESTITUTION				
ASSETS				
Cash and investments	$ 79,488	$ 200,843	$ 183,440	$ 96,891
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 79,488**	**$ 200,843**	**$ 183,440**	**$ 96,891**
LIABILITIES				
Accounts payable	$ 79,488	$ 200,843	$ 183,440	$ 96,891
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 79,488**	**$ 200,843**	**$ 183,440**	**$ 96,891**
FAIRGROUNDS SECURITY DEPOSITS				
ASSETS				
Cash and investments	$ 13,435	$ 30,930	$ 25,115	$ 19,250
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 13,435**	**$ 30,930**	**$ 25,115**	**$ 19,250**
LIABILITIES				
Accounts payable	$ 13,435	$ 30,930	$ 25,115	$ 19,250
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 13,435**	**$ 30,930**	**$ 25,115**	**$ 19,250**
COUNTY FLEX PLAN				
ASSETS				
Cash and investments	$ (12,472)	$ 272,647	$ 260,175	$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ (12,472)**	**$ 272,647**	**$ 260,175**	**$ -**
LIABILITIES				
Accounts payable	$ (12,472)	$ 272,647	$ 260,175	$ -
Due to other governmental units	-	-	-	-
Total Liabilities	**$ (12,472)**	**$ 272,647**	**$ 260,175**	**$ -**
MACO MEDICAL FLEX PLAN				
ASSETS				
Cash and investments	$ 438	$ -	$ 438	$ -
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 438**	**$ -**	**$ 438**	**$ -**
LIABILITIES				
Accounts payable	$ 438	$ -	$ 438	$ -
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 438**	**$ -**	**$ 438**	**$ -**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 7 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
SUBDIVISION IMPROVEMENT AGREEMENTS				
ASSETS				
Cash and investments	$ 148,218	$ 90,278	$ 225,638	$ 12,858
Receivables	-	-	-	-
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 148,218**	**$ 90,278**	**$ 225,638**	**$ 12,858**
LIABILITIES				
Accounts payable	$ 148,218	$ 90,278	$ 225,638	$ 12,858
Due to other governmental units	-	-	-	-
Total Liabilities	**$ 148,218**	**$ 90,278**	**$ 225,638**	**$ 12,858**
SPECIAL DISTRICTS				
ASSETS				
Cash and investments	$ 55,110	$ 150,416	$ 147,071	$ 58,455
Receivables	128,074	4,277,402	4,298,453	107,023
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 183,184**	**$ 4,427,818**	**$ 4,445,524**	**$ 165,478**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	183,184	4,427,818	4,445,524	165,478
Total Liabilities	**$ 183,184**	**$ 4,427,818**	**$ 4,445,524**	**$ 165,478**
SCHOOL FUNDS				
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Receivables	6,039,198	71,100,711	70,604,111	6,535,798
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 6,039,198**	**$ 71,100,711**	**$ 70,604,111**	**$ 6,535,798**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	6,039,198	71,100,711	70,604,111	6,535,798
Total Liabilities	**$ 6,039,198**	**$ 71,100,711**	**$ 70,604,111**	**$ 6,535,798**
CITY FUNDS				
ASSETS				
Cash and investments	$ 259,332	$ 18,998,850	$ 18,281,194	$ 976,988
Receivables	2,953,522	37,905,652	37,664,532	3,194,642
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 3,212,854**	**$ 56,904,502**	**$ 55,945,726**	**$ 4,171,630**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	3,212,854	56,904,502	55,945,726	4,171,630
Total Liabilities	**$ 3,212,854**	**$ 56,904,502**	**$ 55,945,726**	**$ 4,171,630**

LEWIS AND CLARK COUNTY, MONTANA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014
(Page 8 of 8)

	BALANCE July 1, 2013	ADDITIONS	DELETIONS	BALANCE June 30, 2014
STATE FUNDS				
ASSETS				
Cash and investments	$ 824,264	$ 21,239,258	$ 20,988,832	$ 1,074,690
Receivables	1,658,723	25,192,962	25,090,614	1,761,071
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 2,482,987**	**$ 46,432,220**	**$ 46,079,446**	**$ 2,835,761**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	2,482,987	46,432,220	46,079,446	2,835,761
Total Liabilities	**$ 2,482,987**	**$ 46,432,220**	**$ 46,079,446**	**$ 2,835,761**
LIBRARY				
ASSETS				
Cash and investments	$ 3,244,061	$ 3,169,924	$ 2,725,718	$ 3,688,267
Receivables	447,949	5,464,903	5,431,862	480,990
Land acquired by tax deed	-	-	-	-
Total Assets	**$ 3,692,010**	**$ 8,634,827**	**$ 8,157,580**	**$ 4,169,257**
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other governmental units	3,692,010	8,634,827	8,157,580	4,169,257
Total Liabilities	**$ 3,692,010**	**$ 8,634,827**	**$ 8,157,580**	**$ 4,169,257**
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash and investments	$ 16,221,062	$ 64,302,073	$ 61,414,852	$ 19,108,283
Receivables	11,589,826	148,427,171	147,549,945	12,467,052
Land acquired by tax deed	20,806	1,822	-	22,628
Total Assets	**$ 27,831,694**	**$ 212,731,066**	**$ 208,964,797**	**$ 31,597,963**
LIABILITIES				
Accounts payable	$ 11,677,558	$ 7,307,198	$ 5,803,929	$ 13,180,827
Due to other governmental units	16,154,136	205,423,868	203,160,868	18,417,136
Total Liabilities	**$ 27,831,694**	**$ 212,731,066**	**$ 208,964,797**	**$ 31,597,963**

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

CAPITAL ASSETS USED IN THE OPERATIONS OF GOVERNMENTAL FUNDS

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

LEWIS AND CLARK COUNTY, MONTANA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUND
COMPARATIVE SCHEDULE BY SOURCE (1)
June 30, 2014 and 2013

	2014	2013
Governmental Funds Capital Assets:		
Land	$ 4,594,762	$ 4,483,658
Buildings	16,429,739	16,152,939
Improvements other than buildings	1,776,237	1,612,350
Infrastructure	20,388,192	18,059,894
Machinery and equipment	13,279,018	12,645,694
Total Governmental Funds Capital Assets	**$ 56,467,948**	**$ 52,954,535**
Investment in Governmental Funds Capital Assets by Source:		
General fund	$ 11,791,763	$ 11,552,459
Special revenue funds	15,116,801	15,015,520
Capital projects funds	29,559,384	26,386,556
Total Governmental Funds Capital Assets	**$ 56,467,948**	**$ 52,954,535**

(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, 2014

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	INFRASTRUCTURE	MACHINERY AND EQUIPMENT	TOTAL
GENERAL GOVERNMENT						
Legislative services	$ -	$ 1,570,731	$ -	$ -	$ 86,009	$ 1,656,740
Judicial services	-	172,263	-	-	18,016	190,279
Administrative services	934,203	7,571,157	548,124	-	151,466	9,204,950
Financial services	-	-	-	-	374,415	374,415
Election services	-	-	-	-	234,200	234,200
Planning services	-	-	-	-	79,591	79,591
Records administration	-	-	-	-	354,335	354,335
Legal services	-	-	-	-	-	-
Total General Government	**934,203**	**9,314,151**	**548,124**	**-**	**1,298,032**	**12,094,510**
PUBLIC SAFETY						
Law enforcement services	-	453,492	-	6,006,233	4,838,429	11,298,154
Detention and correction services	-	3,589,561	-	-	-	3,589,561
Animal control	-	-	-	-	19,455	19,455
Fire protection and control	125,307	424,870	-	-	191,719	741,896
Civil defense	22,865	-	-	-	58,998	81,863
Total Public Safety	**148,172**	**4,467,923**	**-**	**6,006,233**	**5,108,601**	**15,730,929**
PUBLIC WORKS						
Public work administration	-	32,757	-	-	31,721	64,478
Road and street services	3,488,907	-	455,041	14,381,959	6,135,989	24,461,896
Cemetery services	-	88,304	748,456	-	110,478	947,238
Facilities administration	-	241,932	-	-	24,252	266,184
Weed spraying services	-	160,960	-	-	276,884	437,844
Total Public Works	**3,488,907**	**523,953**	**1,203,497**	**14,381,959**	**6,579,324**	**26,177,640**
PUBLIC HEALTH						
Public health services	-	-	-	-	236,529	236,529
Total Public Health	**-**	**-**	**-**	**-**	**236,529**	**236,529**
CULTURE AND RECREATION						
Park and recreations services	23,480	-	24,616	-	32,882	80,978
Library services	-	2,123,712	-	-	-	2,123,712
Total Culture and Recreation	**23,480**	**2,123,712**	**24,616**	**-**	**32,882**	**2,204,690**
SOCIAL AND ECONOMICS						
County extension	-	-	-	-	23,650	23,650
Total Social and Economics	**-**	**-**	**-**	**-**	**23,650**	**23,650**
Total Governmental Funds Capital Assets	**$ 4,594,762**	**$ 16,429,739**	**$ 1,776,237**	**$ 20,388,192**	**$ 13,279,018**	**$ 56,467,948**

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, 2014

FUNCTION AND ACTIVITY	GOVERNMENTAL FUNDS CAPITAL ASSETS (2) JULY 1, 2013	ADDITIONS	DEDUCTIONS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2014
GENERAL GOVERNMENT				
Legislative services	$ 1,650,466	$ 22,000	$ 15,726	$ 1,656,740
Judicial services	196,175	-	5,896	190,279
Administrative services	8,839,046	387,904	22,000	9,204,950
Financial services	374,415	-	-	374,415
Election services	126,686	234,200	126,686	234,200
Planning services	65,145	31,446	17,000	79,591
Records administration	375,928	-	21,593	354,335
Total General Government	**11,627,861**	**675,550**	**208,901**	**12,094,510**
PUBLIC SAFETY				
Law enforcement services	10,869,257	435,085	6,188	11,298,154
Detention and correction services	3,589,561	-	-	3,589,561
Animal control	19,455	-	-	19,455
Fire services	741,896	-	-	741,896
Civil defense	81,863	-	-	81,863
Total Public Safety	**15,302,032**	**435,085**	**6,188**	**15,730,929**
PUBLIC WORKS				
Public work administration	64,478	-	-	64,478
Road and street services	21,872,545	2,691,979	102,628	24,461,896
Cemetery services	960,613	-	13,375	947,238
Facilities administration	266,184	-	-	266,184
Weed spraying services	437,844	-	-	437,844
Total Public Works	**23,601,664**	**2,691,979**	**116,003**	**26,177,640**
PUBLIC HEALTH				
Public health services	210,438	43,609	17,518	236,529
Total Public Health	**210,438**	**43,609**	**17,518**	**236,529**
CULTURE AND RECREATION				
Park and recreations services	80,978	-	-	80,978
Library services	2,123,712	-	-	2,123,712
Total Culture and Recreation	**2,204,690**	**-**	**-**	**2,204,690**
SOCIAL AND ECONOMICS				
County extension	7,850	15,800	-	23,650
Total Social and Economics	**7,850**	**15,800**	**-**	**23,650**
Total Governmental Funds Capital Assets	**$ 52,954,535**	**$ 3,862,023**	**$ 348,610**	**$ 56,467,948**

(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.

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

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 191-195

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity 196-199

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity 200-204

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.

Demographic and Economic Information 205-206

These schedules offer demographic and economic indicators to help the reader understand how the information in the government's financial activities take place.

Operating Information 207-209

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.

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 POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net Investment in capital assets	$ 19,059	$ 16,052	$ 22,343	$ 24,104	$ 26,686	$ 27,500	$ 28,039	$ 30,596	$ 31,553	$ 33,892
Restricted	4,371	- 7,257	6,170	7,543	8,419	4,676	4,346	3,887	4,581	4,551
Unrestricted	8,220	9,802	10,598	11,521	11,232	16,856	19,048	20,360	21,745	22,877
Total governmental activities net position	$ 31,650	$ 33,111	$ 39,111	$ 43,168	$ 46,337	$ 49,032	$ 51,433	$ 54,843	$ 57,879	$ 61,320
Business-type activities										
Net Investment in capital assets	$ 2,837	$ 3,681	$ 4,319	$ 6,774	$ 10,407	$ 11,187	$ 11,684	$ 10,645	$ 11,157	$ 11,780
Restricted	518	500	498	2,704	1,164	908	858	936	884	886
Unrestricted	2,264	2,589	3,007	(839)	(2,045)	(1,529)	(1,570)	(246)	272	1,234
Total business-type activities net position	$ 5,619	$ 6,770	$ 7,824	$ 8,639	$ 9,526	$ 10,566	$ 10,972	$ 11,335	$ 12,313	$ 13,900
Primary government										
Net Investment in capital assets	$ 21,896	$ 19,733	$ 26,662	$ 30,878	$ 37,093	$ 38,687	$ 39,723	$ 41,241	$ 42,710	$ 45,672
Restricted	4,889	7,757	6,668	10,247	9,583	5,584	5,204	4,823	5,465	5,437
Unrestricted	10,484	12,391	13,605	10,682	9,187	15,327	17,478	20,114	22,017	24,111
Total primary government net position	$ 37,269	$ 39,881	$ 46,935	$ 51,807	$ 55,863	$ 59,598	$ 62,405	$ 66,178	$ 70,192	$ 75,220

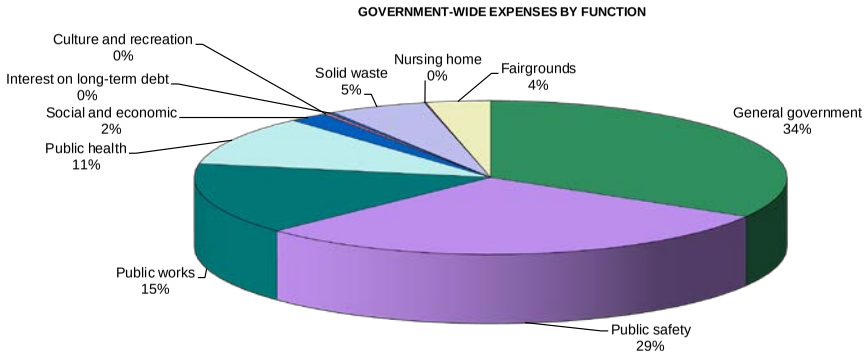
LEWIS AND CLARK COUNTY, MONTANA
CHANGE IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	$ 6,521	$ 9,605	$ 10,709	$ 7,521	$ 9,444	$ 8,785	$ 8,639	$ 10,666	$ 9,822	$ 14,967
Public safety	6,999	7,920	4,900	8,860	9,343	10,255	10,590	11,493	11,968	13,093
Public works	3,345	3,603	4,484	4,777	4,187	6,584	6,350	6,094	6,197	6,742
Public health	2,841	2,972	3,352	3,580	3,917	4,056	4,051	4,402	4,955	4,678
Social and economic	1,020	1,427	1,726	1,746	1,243	1,167	1,466	1,077	1,457	954
Culture and recreation	169	96	91	99	125	149	174	106	162	129
Interest on long-term debt	141	370	311	338	324	249	305	317	148	135
Total governmental activities expenses	21,036	25,993	25,573	26,921	28,583	31,245	31,575	34,155	34,709	40,698
Business-type activities:										
Solid waste	1,889	1,948	2,021	2,213	2,267	2,469	2,618	2,571	2,575	2,389
Nursing home	4,981	5,098	5,353	5,493	5,915	6,169	5,896	5,756	200	35
Fairgrounds	545	643	708	671	1,182	1,528	1,546	1,548	1,629	1,571
Total business-type activities expenses	7,415	7,689	8,082	8,377	9,364	10,166	10,060	9,875	4,404	3,995
Total primary government expenses	**$ 28,451**	**$ 33,682**	**$ 33,655**	**$ 35,298**	**$ 37,947**	**$ 41,411**	**$ 41,635**	**$ 44,030**	**$ 39,113**	**$ 44,693**
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 1,233	$ 1,458	$ 1,649	$ 1,580	$ 1,632	$ 1,675	$ 1,544	$ 1,702	$ 1,792	$ 1,622
Public safety	766	800	828	677	771	768	792	881	1,019	1,695
Public works	124	108	63	102	85	107	103	116	108	145
Public health	636	791	646	835	826	797	1,011	1,201	1,279	1,428
Social and economic	-	-	5	3	2	1	2	3	2	3
Operating grants and contributions	2,780	2,726	2,692	2,832	3,124	3,100	3,197	3,182	3,879	3,628
Capital grants and contributions	6,192	1,126	1,733	2,629	5,549	2,334	1,417	2,829	1,998	2,827
Total governmental activities program revenues	11,731	7,009	7,616	8,658	11,989	8,782	8,066	9,914	10,077	11,348
Business-type activities:										
Charges for services:										
Solid waste	2,065	2,044	2,113	2,217	2,043	2,929	2,661	2,892	2,918	3,017
Nursing home	4,613	4,989	5,048	5,093	5,583	5,474	5,346	4,400	12	-
Fairgrounds	395	387	432	417	584	696	813	793	888	949
Operating grants and contributions	-	-	-	-	-	-	22	27	11	22
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	7,073	7,420	7,593	7,727	8,210	9,099	8,842	8,112	3,829	3,988
Total primary government program revenues	**$ 18,804**	**$ 14,429**	**$ 15,209**	**$ 16,385**	**$ 20,199**	**$ 17,881**	**$ 16,908**	**$ 18,026**	**$ 13,906**	**$ 15,336**
Net (expense) revenue										
Governmental activities:	$ (9,305)	$ (18,984)	$ (17,957)	$ (18,263)	$ (16,594)	$ (22,463)	$ (23,509)	$ (24,241)	$ (24,632)	$ (29,350)
Business-type activities	(342)	(269)	(489)	(650)	(1,154)	(1,067)	(1,218)	(1,763)	(575)	(7)
Total primary government expenses	**$ (9,647)**	**$ (19,253)**	**$ (18,446)**	**$ (18,913)**	**$ (17,748)**	**$ (23,530)**	**$ (24,727)**	**$ (26,004)**	**$ (25,207)**	**$ (29,357)**

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	$ 11,878	$ 14,388	$ 14,153	$ 15,934	$ 16,226	$ 18,300	$ 18,916	$ 19,939	$ 20,094	$ 21,444
Local option tax	1,727	1,835	1,946	2,041	1,974	2,052	2,063	2,112	2,265	2,388
Other taxes	191	27	22	18	29	35	47	53	6	33
Unrestricted grants and contributions	3,214	3,409	2,884	2,896	4,179	4,266	3,949	4,348	4,465	6,817
Investment earnings	331	573	891	921	468	277	232	168	152	306
Miscellaneous	521	458	388	644	550	680	914	1,084	735	1,820
Contributions of capital assets	-	-	-	-	(2,964)	-	-	-	-	-
Transfers	(457)	(246)	(259)	(133)	(699)	(452)	(211)	(53)	(49)	(18)
Total governmental activities	17,405	20,444	20,025	22,321	19,763	25,158	25,910	27,651	27,668	32,790
Business-type activities:										
Taxes	960	1,063	1,133	1,139	1,245	1,351	1,402	1,451	1,495	1,568
Unrestricted grants and contributions	-	-	-	70	43	287	-	-	-	-
Investment earnings	66	126	184	180	55	17	10	9	8	6
Miscellaneous	5	(14)	(33)	(57)	-	-	-	614	-	3
Transfers	457	246	259	133	699	452	211	53	49	18
Total business-type activities	1,488	1,421	1,543	1,465	2,042	2,107	1,623	2,127	1,552	1,595
Total primary government	**$ 18,893**	**$ 21,865**	**$ 21,568**	**$ 23,786**	**$ 21,805**	**$ 27,265**	**$ 27,533**	**$ 29,778**	**$ 29,220**	**$ 34,385**
Change in Net Position										
Governmental activities	$ 8,100	$ 1,460	$ 2,068	$ 4,058	$ 3,169	$ 2,695	$ 2,401	$ 3,410	$ 3,036	$ 3,440
Business-type activities	1,146	1,152	1,054	815	888	1,040	405	364	977	1,588
Total primary government	**$ 9,246**	**$ 2,612**	**$ 3,122**	**$ 4,873**	**$ 4,057**	**$ 3,735**	**$ 2,806**	**$ 3,774**	**$ 4,013**	**$ 5,028**

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Nonspendable	$ 39	$ 37	$ 48	$ 61	$ 45	$ 61	$ 121	$ 96	$ 108	$ 101
Restricted	-	-	-	-	-	-	-	-	-	3
Unrestricted:										
Committed	-	-	-	8	10	59	81	7	3	4
Assigned	637	653	768	819	399	559	354	451	580	1,113
Unassigned	954	1,399	1,291	1,189	1,446	1,485	2,224	1,869	2,279	619
Total general fund	$ 1,630	$ 2,089	$ 2,107	$ 2,077	$ 1,900	$ 2,164	$ 2,780	$ 2,423	$ 2,970	$ 1,840
All other governmental funds										
Nonspendable	$ 474	$ 495	$ 568	$ 1,717	$ 3,282	$ 3,014	$ 2,634	$ 2,371	$ 766	$ 750
Restricted	306	1,894	1,670	1,522	1,579	1,530	4,389	4,105	5,795	5,643
Unrestricted:										
Committed	6,670	7,857	8,508	9,457	9,218	10,435	11,871	13,072	13,644	16,425
Assigned	26	34	88	48	214	119	125	29	9	31
Unassigned	(67)	(142)	(57)	-	(53)	(54)	-	-	-	-
Total all other governmental funds	$ 7,409	$ 10,138	$ 10,777	$ 12,744	$ 14,240	$ 15,044	$ 19,019	$ 19,577	$ 20,214	$ 22,849

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes/assessments	$ 13,769	$ 14,860	$ 15,821	$ 17,930	$ 19,145	$ 19,136	$ 21,436	$ 21,209	$ 22,040	$ 25,185
Licenses and permits	139	148	168	183	214	274	190	266	332	286
Intergovernmental	12,186	7,262	7,308	8,357	12,852	9,700	8,563	10,359	10,282	13,272
Charges for services	2,162	2,517	2,460	2,475	2,543	2,504	2,667	3,089	3,302	4,049
Fines and forfeitures	459	492	563	539	560	570	594	549	567	558
Miscellaneous	455	426	365	604	505	637	974	518	776	1,177
Interest earnings	286	494	778	818	423	255	219	159	143	302
Total revenues	29,456	26,199	27,463	30,906	36,242	33,076	34,643	36,149	37,442	44,829
Expenditures										
General government	6,024	6,515	6,683	7,235	7,770	7,708	8,807	9,946	9,986	14,348
Public safety	7,079	7,530	7,342	7,982	8,430	9,156	9,601	10,506	11,067	12,152
Public works	3,279	3,618	3,787	4,063	4,222	4,614	5,028	4,898	5,199	5,827
Public health	2,801	2,946	3,337	3,556	3,876	4,006	4,034	4,367	4,933	4,667
Social and economic	1,018	1,425	1,723	1,743	1,241	1,166	1,464	1,075	1,456	952
Culture and recreation	115	41	36	44	40	94	118	48	104	71
Debt service										
Principal	322	1,053	735	661	1,183	1,215	873	727	646	556
Interest	292	128	228	227	221	144	190	392	133	120
Capital outlay	7,892	1,740	2,786	4,401	8,186	4,395	2,709	4,028	2,766	4,074
Total expenditures	28,822	24,996	26,657	29,912	35,169	32,498	32,824	35,987	36,290	42,767
Excess of revenues over (under) expenditures	634	1,203	806	994	1,073	578	1,819	162	1,152	2,062
Other financing sources (uses)										
Transfers in	1,967	2,789	3,099	3,219	4,576	3,586	4,401	4,306	4,927	5,057
Transfers out	(2,545)	(3,159)	(3,503)	(3,480)	(5,421)	(4,105)	(4,631)	(4,427)	(5,041)	(5,973)
Loans	-	2,286	243	1,154	1,050	969	3,002	9	-	238
Proceeds from sale of capital assets	65	69	13	50	41	40	-	150	36	232
Gain (Loss) on sale of investments	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(513)	1,985	(148)	943	246	490	2,772	38	(78)	(446)
Net change in fund balances	**$ 121**	**$ 3,188**	**$ 658**	**$ 1,937**	**$ 1,319**	**$ 1,068**	**$ 4,591**	**$ 200**	**$ 1,074**	**$ 1,616**
Debt service as a percentage of noncapital expenditures	N/A	7.1%	3.6%	3.3%	4.6%	4.2%	3.2%	3.1%	2.1%	1.6%

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

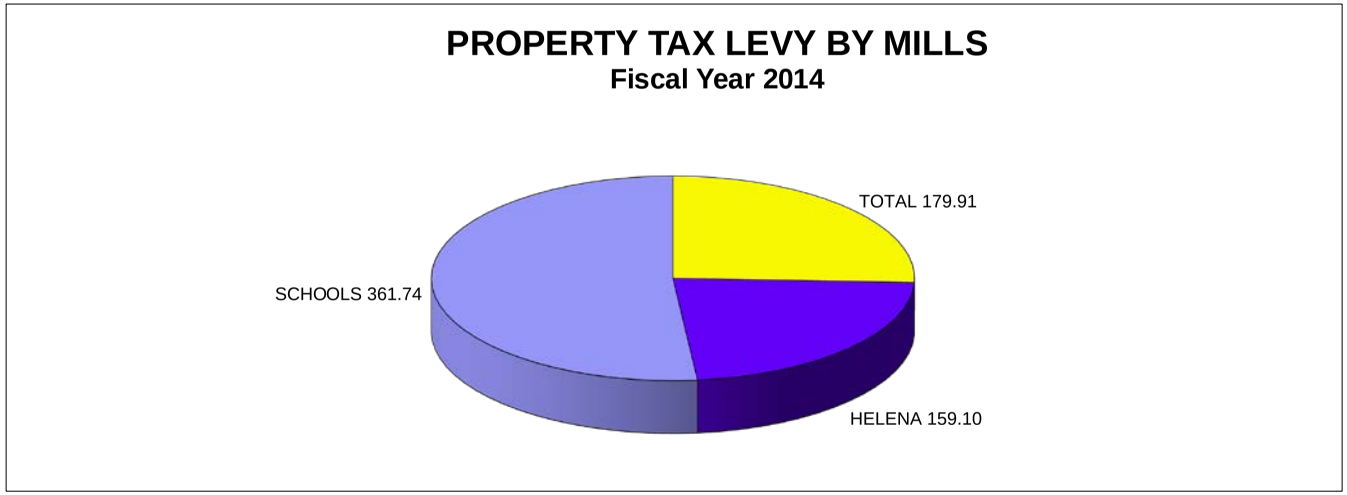
FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	MOBILE HOMES	MOTOR VEHICLE	CENTRALLY ASSESSED	TAX INCREMENT DISTRICT	TOTAL TAXABLE ASSESSED VALUE	TOTAL DIRECT TAX RATE
2005	$ 81,702	$ 2,230	$ 1,272	n/a	$ 15,360	$ 1,425	$ 101,989	$ 134.14
2006	88,438	2,591	1,197	n/a	17,778	-	110,004	138.85
2007	91,660	2,629	1,170	n/a	18,325	-	113,784	154.16
2008	97,794	-	1,159	n/a	21,461	-	120,414	158.97
2009	100,660	5,784	1,108	n/a	21,518	-	129,070	162.80
2010	82,536	2,663	1,028	n/a	21,945	-	108,172	161.74
2011	83,823	2,547	1,015	n/a	25,729	-	113,114	171.34
2012	85,534	2,158	977	n/a	26,694	-	115,363	173.90
2013	86,678	1,920	931	n/a	26,391	-	115,920	177.28
2014	103,273	2,228	913	n/a	12,875	-	119,289	179.91

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

	LEWIS AND CLARK COUNTY						OVERLAPPING RATES		TOTAL DIRECT &
FISCAL YEAR	ALL PURPOSE	DEBT SERVICE	LIBRARY	PUBLIC SAFETY	OTHER LEVIES	TOTAL DIRECT	CITY OF HELENA	SCHOOLS	OVERLAPPING DEBT
2005	31.91	1.80	22.24	50.93	47.28	154.16	125.46	358.65	638.27
2006	33.19	1.75	23.07	52.81	48.15	158.97	131.77	368.87	659.61
2007	34.21	1.55	23.72	54.28	49.04	162.80	134.45	356.18	653.43
2008	34.01	1.15	23.52	53.82	49.24	161.74	135.01	363.41	660.16
2009	34.68	1.10	20.25	54.87	49.80	160.70	149.29	375.66	685.65
2010	35.09	1.13	20.33	55.51	48.92	160.98	150.69	367.40	679.07
2011	37.33	1.35	21.18	58.06	53.42	171.34	155.82	370.98	698.14
2012	37.68	1.25	21.38	58.60	54.99	173.90	157.01	355.30	686.21
2013	38.22	0.59	21.74	59.58	57.15	177.28	159.20	346.02	682.50
2014	38.67	0.53	21.99	60.28	58.44	179.91	159.10	361.74	700.75



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

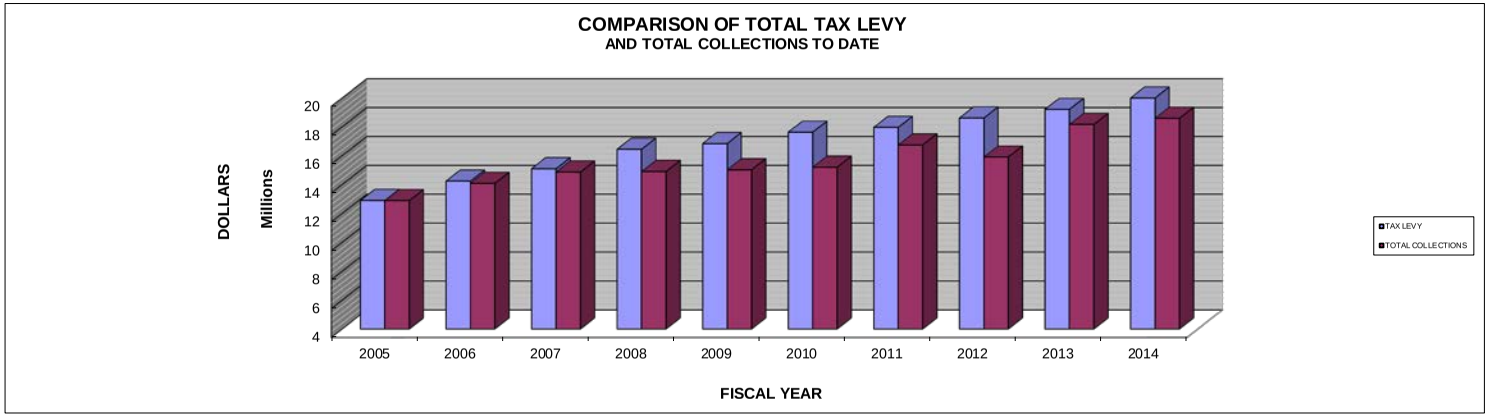
	2013			2004		
TAXPAYER	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	PERCENTAGE OF COUNTY TAXABLE ASSESSED VALUE
North Western Energy LLC	$ 12,378,687	1	10.28%	$ 8,619,781	1	10.04%
Celloco Partnership DBA Verizon Wireless	5,439,198	2	4.51%	2,422,248	2	2.83%
Qwest	2,089,522	3	1.73%	2,419,711	3	2.81%
PPL Montana LLC	2,024,364	4	1.67%	2,422,248	2	2.83%
Railways	1,452,332	5	1.20%	945,373	4	1.10%
Bresnan Communications	1,278,966	6	1.05%	-	-	-
Drumlummon LTD	1,104,205	7	0.91%	-	-	-
The Boeing Company	951,994	8	0.78%	-	-	-
Helena Federal Office Complex LLC	479,912	9	0.39%	394,463	6	0.45%
Yellowstone Pipeline Co	471,073	10	0.38%	-	-	-
American Smelting & Refining	-	-	-	425,678	5	0.49%
Wal-Mart Stores Inc.	-	-	-	303,988	8	0.35%
AT&T Communications	-	-	-	280,419	9	0.32%
American Chemet Corporation	-	-	-	261,631	10	-
Total	$ 27,670,253		22.90%	$ 18,495,540		21.22%

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)
2005	$ 12,899,459	$ 12,134,312	94.07%	$ 763,072	$ 12,897,384	99.98%
2006	14,241,919	12,865,087	90.33%	1,223,460	14,088,547	98.92%
2007	15,098,296	13,674,775	90.57%	1,195,485	14,870,260	98.49%
2008	16,450,507	13,477,161	81.93%	1,429,668	14,906,829	90.62%
2009	16,842,558	13,818,447	82.04%	1,208,923	15,027,370	89.22%
2010	17,631,450	14,060,369	79.75%	1,146,103	15,206,472	86.25%
2011	17,965,134	16,052,571	89.35%	696,249	16,748,820	93.23%
2012	18,612,722	15,161,798	81.46%	751,176	15,912,974	85.50%
2013	19,206,701	17,175,186	89.42%	996,775	18,171,961	94.61%
2014	20,137,735	18,593,745	92.33%	-	18,593,745	92.33%

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 realated 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)

	Governmental Activities					Business-Type Activities				
Fiscal Year	General Obligation Bonds	Revenue Bonds	Special Assessment Debt	Contracts/ Loans	Capital Leases	Revenue Bonds	Contracts/ Loans	Total Primary Government	Percentage of Personal Income (1)	Percentage Capita (1)
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%	191
2009	-	485	1,999	1,894	-	7,251	77	11,706	0.50%	187
2010	-	440	1,755	1,990	-	6,489	88	10,762	0.44%	169
2011	2,870	395	1,497	1,661	-	5,372	61	11,856	0.47%	184
2012	2,755	345	1,231	1,229	-	5,215	34	10,809	0.41%	167
2013	2,635	295	975	960	-	4,141	-	9,006	N/A	N/A
2014	2,515	240	931	805	-	3,249	-	7,740	N/A	N/A

Source and other information:

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

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

FISCAL YEAR	GENERAL OBLIGATION BONDS	LESS: AMOUNT AVAILABLE IN DEBT SERVICE FUNDS	TOTAL	PERCENTAGE OF TAXABLE VALUE OF PROPERTY [1]	PER CAPITA [2]
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%	44.26
2012	2,755	35	2,720	2.36%	41.93
2013	2,635	8	2,627	2.27%	39.90
2014	2,515	20	2,495	2.09%	37.35

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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	$ 9,644	$ 9,890	$ 10,401	$ 10,768	$ 11,462	$ 84,174	$ 89,862	$ 93,582	$ 97,758	$ 102,849
Total net debt applicable to limit	-	-	-	-	-	-	2,893	2,790	2,643	2,535
Legal debt margin	$ 9,644	$ 9,890	$ 10,401	$ 10,768	$ 11,462	$ 84,174	$ 86,969	$ 90,792	$ 95,115	$ 100,314
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.22%	2.98%	2.70%	2.46%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Value		$ 3,910,319
Debt Limit 2.5% of Assessed Value		2.50%
General Obligation Debt Limit (1)		97,758
Outstanding General Obligation Debt, June 30, 2014	$ 2,515	
Less: Amount set aside for repayment of General Obligation Debt	20	
Total net debt applicable to limit		2,535
Legal Debt Margin		$ 100,293

(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
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%
2012	1,275,347	726,536	548,811	293,106	106,880	399,986	137.2%
2013	1,231,389	651,276	580,113	322,914	37,342	360,256	161.0%
2014	1,320,513	611,206	709,307	326,418	33,838	360,256	196.9%

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
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%
2012	315,359	233,874	81,485	50,000	19,990	69,990	116.4%
2013	322,106	237,634	84,472	50,000	17,490	67,490	125.2%
2014	329,882	229,713	100,169	55,000	14,990	69,990	143.1%

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

COONEY CONVALESCENT HOME 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
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%
2012	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)
2013	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)
2014	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)	n/a (4)

SPECIAL ASSESSMENT DEBT:

FISCAL YEAR	SPECIAL ASSESSMENT COLLECTIONS	DEBT SERVICE REQUIREMENTS		
		PRINCIPAL	INTEREST	COVERAGE
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%
2012	384,567	275,454	37,516	122.88%
2013	373,974	256,706	28,226	131.25%
2014	328,303	281,336	23,764	107.61%

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, 2014

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

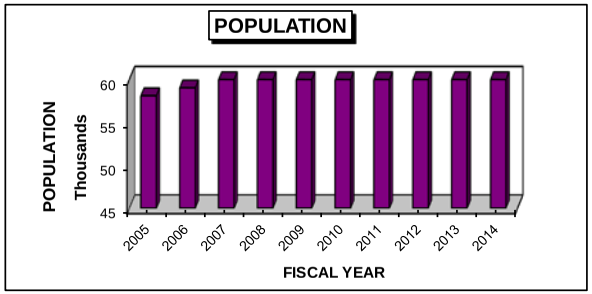
(2) Direct operating expenses include operating expenses (except depreciation).

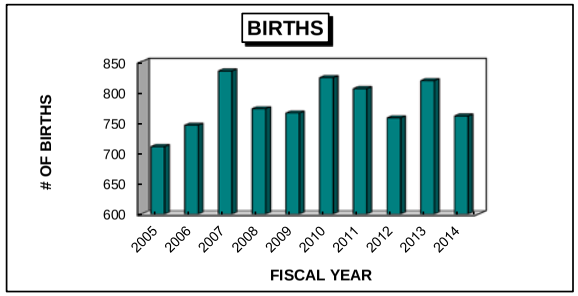
(3) Gross revenue bond interest expense, revenue bond premium amortization not taken into account.

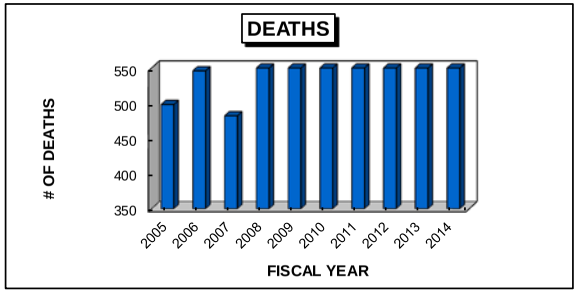
(4) The Cooney Convalescent Home was sold on May 31, 2012.

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: PUBLIC SCHOOL ENROLLMENT (d)	SCHOOLS: PRIVATE SCHOOL ENROLLMENT (d)	EMPLOYMENT STATISTICS: CIVILIAN EMPLOYMENT (c)	EMPLOYMENT STATISTICS: UNEMPLOYMENT RATE (c)
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	61,747	773	579	38,680	2,366	9,298	665	32,891	2.7%
2009	62,671	766	575	38,771	2,402	9,495	620	34,688	4.3%
2010	63,604	824	582	38,238	2,432	9,621	608	33,893	4.4%
2011	64,318	806	555	N/A	N/A	9,600	674	N/A	4.8%
2012	64,876	758	560	N/A	N/A	9,403	761	N/A	5.2%
2013	65,840	819	561	N/A	N/A	9,422	692	N/A	4.5%
2014	66,805	761	568	N/A	N/A	9,477	708	N/A	3.7%







Source and other information:

(a) Montana Department of Commerce
(b) Lewis and Clark County Coroner
(c) Montana Department of Labor and Industry
(d) Lewis & Clark County Superintendent of Schools
(e) US Department of Commerce Bureau of Economic Analysis
N/A - Not Available

LEWIS AND CLARK COUNTY, MONTANA
TOP TWENTY PRIVATE EMPLOYERS IN LEWIS AND CLARK COUNTY
Year Ended June 30, 2014

COMPANY NAME	PRODUCT OR SERVICE
A 2 Z Personel	Employment Services
Acumen Inc	Employment Services
Albertsons	Retail
Blue Cross/Blue Shield	Health Services
Carroll College	Higher Education
Costco	Wholesale
Family Outreach	Human Services
Intermountain Children's Home	Health Services
McDonald's	Food Service
Mountain West Bank	Financial Services
Optimum	Communications
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 Inc.	Auto Services
Valley Bank	Financial Services
Wal-Mart	Retail
West Mont	Health Services

Note:

Due to confidentiality laws, top employer lists are provided in alphabetical order only….the listing can not be 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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	24.00	24.44	16.44	16.44	16.44	17.94	18.94	18.50	18.50	18.50
Administrative services	26.00	26.00	27.80	27.80	27.32	27.82	27.82	27.82	27.82	27.58
Financial services	16.75	18.75	18.75	18.75	15.50	15.75	15.75	15.75	15.75	16.75
Election services	2.25	2.00	3.00	9.50	3.00	3.25	3.25	3.25	3.25	3.25
Planning services	12.00	11.00	12.00	14.00	12.00	12.00	10.50	9.50	8.50	8.75
Records administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal services	10.50	15.00	16.50	17.50	19.38	19.13	20.13	20.13	21.13	21.13
PUBLIC SAFETY										
Law enforcement services	66.00	74.50	78.25	81.25	72.00	72.69	76.69	75.50	78.00	78.00
Other public safety	4.00	4.00	4.13	4.13	1.50	1.50	1.50	1.50	1.50	2.50
Civil defense	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Animal control services	1.41	1.00	1.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00
PUBLIC WORKS										
Public work administration	7.00	7.00	7.60	10.60	4.00	4.04	4.04	4.04	4.04	4.04
Bridge maintenance	14.50	14.00	14.00	15.00	4.50	4.50	4.50	4.50	4.50	4.50
Road and street services	5.00	5.00	5.00	5.00	14.50	15.35	15.35	15.35	17.09	17.09
Cemetery services	1.80	5.80	6.80	6.80	2.88	4.62	4.62	4.62	4.62	4.74
Facilities administration	10.00	8.50	9.50	9.50	15.10	15.95	15.95	15.95	13.77	13.77
Solid waste	6.50	5.85	5.85	6.10	6.85	7.36	7.53	7.54	7.54	7.29
Weed spraying services	1.80	2.00	2.00	2.00	1.13	3.89	3.89	3.89	4.75	4.75
PUBLIC HEALTH										
Public health services	37.16	55.67	55.70	46.81	47.92	47.51	48.51	43.26	44.00	44.67
Nursing home	92.99	93.90	104.19	105.19	94.40	94.40	72.10	72.99	-	- *
CULTURE AND RECREATION										
Fairs	4.50	4.00	5.25	8.25	6.00	7.25	7.25	7.26	7.26	7.26
SOCIAL AND ECONOMIC										
County extension	1.70	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Total	354.86	389.41	415.40	429.52	382.72	386.95	369.32	362.35	293.02	295.57

Source and other information:

Lewis & Clark County Budget Office

* The Cooney Convalescent Home was sold on May 31, 2012.

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

FUNCTION/PROGRAM	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL GOVERNMENT										
Registered Voters (June)	37,550	38,350	36,728	38,278	34,577	35,935	36,884	34,000	36,054	37,348
Property Transactions:										
Filings with Clerk & Recorder	19,565	22,978	21,377	19,232	19,415	18,598	17,886	16,890	20,613	16,900
Certificates of Survey	209	195	168	166	114	100	77	86	80	96
Real Property Tax Information										
Taxes Assessed	$ 60,821,097	$65,164,378	$67,177,249	$72,369,348	$76,442,138	$79,489,319	$85,615,922	$86,604,324	$87,191,112	$91,829,088
Taxes Collected	$ 60,904,873	$62,185,114	$65,338,071	$66,895,633	$76,029,061	$72,611,245	$85,354,704	$80,011,013	$81,421,234	$85,980,016
Amount Protested	$ 1,047,460	$ 2,869,382	$ 2,920,106	$ 3,606,907	$ 1,836,194	$ 2,453,470	$ 3,388,656	$ 3,973,611	$ 3,580,267	$ 3,429,216
Total Outstanding	$ 2,244,856	$ 378,761	$ 1,820,937	$ 2,079,886	$ 2,137,774	$ 3,368,053	$ 3,706,682	$ 3,090,119	$ 2,580,925	$ 3,328,354
Number of Bills Sent	31,829	32,178	32,710	33,471	34,528	34,337	35,259	39,524	35,553	35,630
Delinquent Reminders	6,186	4,425	9,276	5,826	2,824	5,092	3,891	8,540	9,033	944
PUBLIC SAFETY ACTIVITIES										
Sheriff										
Arrests	N/A	1,270	1,103	622	518	908	817	832	908	886
Prisoner Days	31,626	28,115	24,308	27,022	28,163	32,683	35,311	37,956	29,404	32,722
Complaints	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14,380	16,021	17,164
Traffic Violations	1,422	5,446	4,485	3,281	2,985	3,484	2,439	2,113	2,764	3,129
Sheriff's Fire										
Emergency Responses	10	227	257	317	369	439	473	471	475	395
Fires Responses	10	145	139	159	129	155	134	152	155	84
Justice Court										
Civil & Small Claims	2,384	2,196	2,162	2,405	2,597	2,001	1,651	1,364	1,479	1,176
Formal Criminal Complaints	1,761	1,167	610	849	533	838	711	753	798	837
Temporary Restraining Orders	119	137	134	95	109	91	92	118	159	135
County Attorney										
Felonies	684	604	631	703	676	610	624	598	620	615
Mental Commitments	61	78	94	80	93	108	102	76	100	100
Juvenile Cases	90	149	99	65	62	38	44	61	45	45
PUBLIC WORKS										
Refuse Disposal										
Refuse disposed of (tons per day)	120	119	140.96	126.61	118.11	176.80	116.66	115.23	111.63	122.19
Number of permits issued	N/A	N/A	12,368	12,641	13,672	12,344	14,480	13,244	14,314	14,776
Other Public Works										
Road Resurfacing (miles)	17	4	12.98	12.50	11.70	12.28	10.24	10.38	14.72	11.28
Pothole repairs (by ton of asphalt)	1,674	1,507	3,876.58	2,096.11	1,149.01	1,785.26	624.49	868.77	327.00	414.00
PUBLIC HEALTH ACTIVITIES										
Septic System Site Evaluations	568	974	606	248	241	289	108	184	150	148
Licensed Establishment Inspections	726	611	623	604	715	410	585	757	785	690
Junk Vehicles Hauled	274	224	225	174	230	140	64	14	8	2
Air Quality										
Good Days	364	363	339	350	358	330	347	354	343	354
Watch Days	1	2	23	8	7	24	13	9	15	10
Poor Days	-	-	3	8	-	11	5	3	7	1
Communicable Disease Cases	293	275	361	618	514	3,262	318	541	545	452
Immunizations Administered	6,989	8,499	7,222	7,745	8,420	11,514	6,547	6,069	10,514	5,346

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	37	37	37
PUBLIC SAFETY ACTIVITIES										
Stations	4	4	4	4	4	4	4	4	4	4
Patrol units	48	50	42	32	31	30	32	30	27	34
PUBLIC WORKS										
Snow plows	7	7	10	10	10	10	10	10	10	10
Graders	7	7	7	7	7	7	6	6	6	6
Loaders	3	3	3	5	5	5	5	5	5	5
Shops	6	6	6	6	6	6	6	6	6	6
Landfill compactors	1	1	1	1	1	1	1	1	1	1
Landfill loaders	1	2	2	2	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	13	9	10	9	11	12	12	12	11
Cemeteries	1	1	1	1	1	1	1	1	1	1
Gravel roads (miles)	429	429	429	429	431	425	425	426	425	425
Paved roads (miles)	44	44	44	44	45	52	52	52	53	53
Chip sealed roads (miles)	66	66	66	66	66	65	65	65	64	65
Rural improvement districts (miles)	N/A	142	160	161	169	172	178	176	178	191
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	-	-	-
CULTURE AND RECREATION										
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Parks	12	12	12	12	12	12	12	12	12	12

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

(1) The Cooney Home was sold on May 31, 2012.

THE SEAL OF LEWIS & CLARK COUNTY
STATE OF MONTANA

SINGLE AUDIT SECTION

anderson ZURMUEHLEN

ANDERSON ZURMUEHLEN & CO., P.C. • CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS
MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

DISCOVERY BLOCK • 828 GREAT NORTHERN BOULEVARD • P.O. BOX 1040 • HELENA, MONTANA 59624-1040
TEL: 406.442.1040 • FAX: 406.442.1100 • WEB: www.azworld.com

INDEPENDENT AUDITOR'S 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, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lewis & Clark County, Montana, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Lewis & Clark County, Montana's basic financial statements, and have issued our report thereon dated November 25, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lewis & Clark County, Montana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lewis & Clark County, Montana's internal control. Accordingly, we do not express an opinion on the effectiveness of Lewis & Clark County, Montana's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether Lewis & Clark County, Montana's financial statements are free from 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*.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anderson ZurMuehlen & Co. P.C.

Helena, Montana
November 25, 2014

anderson ZURMUEHLEN

ANDERSON ZURMUEHLEN & CO., P.C. • CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS
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TEL: 406.442.1040 • FAX: 406.442.1100 • WEB: www.azworld.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited Lewis & Clark County, Montana'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, Montana's major federal programs for the year ended June 30, 2014. Lewis & Clark County, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lewis & Clark County, Montana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lewis & Clark County, Montana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Lewis & Clark County, Montana's compliance.

Opinion on Each Major Federal Program

In our opinion, Lewis & Clark County, Montana complied, in all material respects, with the types of compliance 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, 2014.

Report on Internal Control over Compliance
Management of Lewis & Clark County, Montana is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lewis & Clark County, Montana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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, Montana's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Anderson ZurMuehlen & Co. P.C.

Helena, Montana
November 25, 2014

Section I - Summary of Auditors' Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified that is not considered to be a material weakness?	None reported
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?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
10.664	Western Wildland Urban Interface Grant Program and Community Fire Protection
66.418	Water Infrastructure – Wastewater Development in the Helena Valley
93.224	Consolidated Health Center Grants
93.526	Affordable Care Act Grants for Capital Development in Health Centers

Dollar threshold used to distinguish between type A and type B programs:	$300,000
Auditee qualified as a low-risk auditee?	Yes

Financial Statement Audit Findings:
None

Summary Schedule of Prior Audit Findings

#2013-01:

Information on the federal programs:
United States Department of Health and Human Services #10.557

Criteria:
The grant document for the above referenced grant requires timely reporting throughout the grant period.

Condition:
The grant agreement requires the reports to be filed by the 28th of the month following the prior month end. The reports were verified back to the books and records appropriately; however, they were not submitted timely as required by the grant. As of the audit date all subsequent reports have been filed timely.

Questioned costs:
None

Context:
In a sample of 12 monthly report submissions, 2 were not submitted timely.

Effect:
Noncompliance with grant requirements could result in a loss of funding.

Cause:
Management did not have appropriate controls in place to prevent non-compliance during staff turnover.

Recommendation:
We recommend management remind staff of the importance of complying with grant reporting requirements.

Planned corrective actions:
Management will work with staff to ensure that reports are being submitted on a timely basis.

Status:
This issue has been resolved.

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

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	10.762		$ 75,523	$ (20,491)	$ 68,805	$ 1,957	$ 1,957	$ 48,314	$ -
Tansy Ragwart/St. Johnswort Eradication	10.665		15,538	-	-	-	-	-	-
Barr Creek/Sun River WMA Road	10.665		18,000	-	17,737	-	-	17,737	-
Passed through the Office of Finance and Budget:									
Schools and Roads - Grants to State - Forest Reserve - major program (note 3)	10.665	N/A	426,684	-	426,684	-	-	426,684	-
Subtotal by Federal CFDA Number			**460,222**	**-**	**444,421**	**-**	**-**	**444,421**	**-**
Passed through the State Department of Natural Resources/Conservation:									
Western Wildland Urban Interface Grant Program	10.664	WSF-11-002	285,000	(28,776)	152,430	29,585	29,585	145,046	(21,392)
Western Wildland Urban Interface Grant Program	10.664	WSF-14-003	270,000	-	-	-	-	9,685	(9,685)
Community Fire Protection	10.664	HZF-13-005	94,100	(836)	79,813	3,950	3,950	91,341	(12,364)
Subtotal by Federal CFDA Number			**649,100**	**(29,612)**	**232,243**	**33,535**	**33,535**	**246,072**	**(43,441)**
Specialty Crop Block Grant	10.170	1350589	20,150	(1,289)	6,488	3,347	2,132	5,361	1,053
Passed through the State Department of Public Health and Human Services:									
W.I.C. Program	10.557	14-07-5-21-012-0	209,615	-	116,803	210	210	134,726	(17,923)
W.I.C. Program	10.557	13-07-5-21-012-0	187,286	(28,290)	88,727	-	3,688	56,749	-
W.I.C. Breastfeeding	10.557	13-07-5-21-035-0	15,500	(3,734)	10,375	-	196	6,445	-
Subtotal by Federal CFDA Number			**412,401**	**(32,024)**	**215,905**	**210**	**4,094**	**197,920**	**(17,923)**
Total U.S. Department of Agriculture			**$ 1,617,396**	**$ (83,416)**	**$ 967,862**	**$ 39,049**	**$ 41,718**	**$ 942,088**	**$ (60,311)**
U.S. Department of Housing and Urban Development									
Passed through the Montana Department of Commerce:									
River Rock	14.228	MT-CDBG-11HR-01	$ 450,000	$ 3,949	$ 3,000	$ -	$ -	$ 6,949	$ -
Public Facilities	14.228	MT-CDBG-11PF-08	450,000	(4,725)	-	-	-	8,771	(13,496)
Subtotal by Federal CFDA Number			**900,000**	**(776)**	**3,000**	**-**	**-**	**15,720**	**(13,496)**
Home Grant	14.239	M12-SG3001-13	750,000	(174)	-	-	-	-	(174)
Total U.S. Department of Housing and Urban Development			**$ 1,650,000**	**$ (950)**	**$ 3,000**	**$ -**	**$ -**	**$ 15,720**	**$ (13,670)**
U.S. Department of Justice									
Bullet Proof Vest Partnership Grant	16.607		$ 2,073	$ -	$ -	$ -	$ -	$ 1,305	$ (1,305)
Bullet Proof Vest Partnership Grant	16.607		2,737	(461)	969	461	461	508	-
Subtotal by Federal CFDA Number			**4,810**	**(461)**	**969**	**461**	**461**	**1,813**	**(1,305)**
COPS Hiring Program Grant	16.710		125,000	-	-	-	-	24,570	(24,570)
Passed through Gallatin County:									
Missouri River Drug Task Force	16.738	12-G01-91564	40,370	-	19,820	14,677	14,677	19,820	-
Byrne Justice Assistance Grant (JAG)	16.738	2013-DJ-BX-1168	17,620	-	17,620	-	518	17,620	(518)
Subtotal by Federal CFDA Number			**57,990**	**-**	**37,440**	**14,677**	**15,195**	**37,440**	**(518)**
Passed through the Montana Board of Crime Control:									
Underage Drinking Grant	16.727	11-U01-91617	2,717	-	-	-	-	2,219	(2,219)
DUI Grant	16.727	11-U01-91105	29,405	2,666	-	-	-	2,666	-
Subtotal by Federal CFDA Number			**32,122**	**2,666**	**-**	**-**	**-**	**4,885**	**(2,219)**
Violence Against Women Formula Grant	16.588	12-W02-91571	5,501	-	5,501	1,834	1,834	5,501	-
Violence Against Women Formula Grant	16.588	13-W02-91412	37,974	-	37,974	12,658	12,658	23,571	14,403
Subtotal by Federal CFDA Number			**43,475**	**-**	**43,475**	**14,492**	**14,492**	**29,072**	**14,403**
Total U.S. Department of Justice			**$ 263,397**	**$ 2,205**	**$ 81,884**	**$ 29,630**	**$ 30,148**	**$ 97,780**	**$ (14,209)**
U.S. Department of the Interior									
BLM Invasive Species	15.230		$ 48,822	$ -	$ 16,168	$ -	$ -	$ 16,168	$ -
Hazardous Fuel Reduction (BLM - Projects)	15.228		450,000	(11,064)	82,949	-	699	71,186	-
Passed through the Montana Historical Society:									
Historic Preservation	15.904	MT-14-020	5,225	-	-	20,000	20,000	-	-
Historic Preservation	15.904	MT-13-020	5,500	-	5,225	-	-	5,225	-
Subtotal by Federal CFDA Number			**10,725**	**-**	**5,225**	**20,000**	**20,000**	**5,225**	**-**
Total U.S. Department of the Interior			**$ 509,547**	**$ (11,064)**	**$ 104,342**	**$ 20,000**	**$ 20,699**	**$ 92,579**	**$ -**

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

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. Federal Highway Administration									
Forest Highway Surface Preservation & Safety	20.205		$ 4,937,500	$ (365,303)	$ 556,405	$ -	$ -	$ 191,102	$ -
Benchmark Road Surface Rock Replacement Project	20.205		2,600,000	(77,473)	1,377,521	-	-	1,304,405	(4,357)
Rimini Road Project	20.205		549,000	(82,775)	210,528	-	-	213,633	(85,880)
Passed through the State Department of Transportation:									
CTEP-11th Avenue Walks-Helena	20.205	8137	127,477	-	10,611	-	-	35,299	(24,688)
Warren School SRTS Path- Helena	20.205	7684	195,535	(17,294)	192,405	-	4,327	175,230	(4,446)
Way to Go Campaign-L&C Co.	20.205	7497	40,000	(20,167)	16,297	3,930	-	3,791	(3,731)
Air Quality Equipment	20.205	6774	136,524	-	23,422		23,422	-	-
Safe Routes to School	20.205	105758	15,150	-	-	-	-	13,203	(13,203)
Safe Routes to School	20.205	106437	13,295	(9,361)	9,361	-	-	-	-
Passed through Cascade County:									
Extraordinary Snow Removal	20.205	N/A	-	-	12,677	-	-	12,677	-
Subtotal by Federal CFDA Number			**8,614,481**	**(572,373)**	**2,409,227**	**3,930**	**27,749**	**1,949,340**	**(136,305)**
Traffic Safety	20.600 & 20.601	106723	12,000	(3,041)	8,457	-	-	5,416	-
Traffic Safety	20.600	107280	12,000	-	1,370	-	-	3,877	(2,507)
Subtotal by Federal CFDA Number			**24,000**	**(3,041)**	**9,827**	**-**	**-**	**9,293**	**(2,507)**
Total U.S. Federal Highway Administration			**$ 8,638,481**	**$ (575,414)**	**$ 2,419,054**	**$ 3,930**	**$ 27,749**	**$ 1,958,633**	**$ (138,812)**
Environmental Protection Agency									
Brownfield Assessment Program	66.818		$ 400,000	$ (49,000)	$ 101,700	$ -	$ -	$ 60,287	$ (7,587)
Tri-County Small Business Efficiency Program	66.041		305,000	(76,102)	180,583	-	-	113,572	(9,091)
East Helena Superfund Cooperative Agreement	66.802		1,005,506	(41,752)	182,195	-	-	184,282	(43,839)
Passed through the State Department of Environmental Quality:									
Helena Valley Non-Point Source Assessment	66.460	212062	77,265	(7,523)	45,948	77,044	77,044	47,416	(8,991)
Passed through the State Department of Natural Resources and Conservation:									
Lake Helena Watershed Restoration Project	66.460	211072	160,000	(11,436)	32,901	44,518	44,518	26,652	(5,187)
Subtotal by Federal CFDA Number			**237,265**	**(18,959)**	**78,849**	**121,562**	**121,562**	**74,068**	**(14,178)**
PM 2.5 Mitigation & Outreach/Education Project	66.605	213043	50,000	-	35,194	-	-	35,194	-
Air Pollution Control Program	66.605	514004	20,041	3,055	15,031	15,439	13,484	20,041	-
Air Pollution Control Program	66.605	513003	20,041	-	5,010	884	5,894	-	-
Subtotal by Federal CFDA Number			**90,082**	**3,055**	**55,235**	**16,323**	**19,378**	**55,235**	**-**
Water Infrastructure-Wastewater Development in the Helena Valley	66.418	XP-98860801-0	1,455,000	(14,890)	332,725	309,249	318,512	308,572	-
Total U.S. Environmental Protection Agency			**$ 3,492,853**	**$ (197,648)**	**$ 931,287**	**$ 447,134**	**$ 459,452**	**$ 796,016**	**$ (74,695)**
Department of Defense									
Fort William Harrison (JLUS)	12.610		$ 160,000	$ (14,089)	$ 90,044	$ 9,590	$ 9,590	$ 85,474	$ (9,519)
Total Department of Defense			**$ 160,000**	**$ (14,089)**	**$ 90,044**	**$ 9,590**	**$ 9,590**	**$ 85,474**	**$ (9,519)**
Office of National Drug Control Policy									
High Intensity Drug Trafficking Area (HIDTA)	95.001		$ 154,354	$ -	$ 36,492	$ -	$ -	$ 69,695	$ (33,203)
High Intensity Drug Trafficking Area (HIDTA)	95.001		140,418	(23,031)	82,249	-	-	59,218	-
Total U.S. Office of National Drug Control Policy			**$ 294,772**	**$ (23,031)**	**$ 118,741**	**$ -**	**$ -**	**$ 128,913**	**$ (33,203)**

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

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
Federal Emergency Management Agency									
Passed through the Department of Military Affairs:									
CERT Program	97.067	2006-GE-T6-0062	$ 1,216	$ 500	$ -	$ -	$ -	$ -	$ 500
Homeland Security Grant Program	97.067	EMW-2011-SS-00052	81,437	(679)	10,584	-	-	9,905	-
Communications System Support	97.067	EMW-2011-SS-00052	479,536	(78,602)	242,243	-	-	163,641	-
Communications Equipment	97.067	N/A	270,000	(218)	25,860	-	-	25,642	-
Homeland Security EOD	97.067	EMW-2012-SS-00143-S01	150,000	-	149,952	-	-	149,952	-
HS Lewis & Clark EOD - Equipment	97.067	EMW-2013-SS-00064	32,000	-	27,535	-	-	31,611	(4,076)
HS Lewis & Clark EOD - Training	97.067	EMW-2011-SS-00052	5,563	-	5,346	-	-	5,346	-
HS Lewis & Clark Communication System Management	97.067	EMW-2013-SS-00064	250,000	-	63,678	-	-	92,397	(28,719)
Interoperable Emergency Comm.	97.067	2010-IP-T0-0023	174,825	179	-	-	-	29	150
Subtotal by Federal CFDA Number			**1,444,577**	**(78,820)**	**525,198**	**-**	**-**	**478,523**	**(32,145)**
Homeland Security Grant Program EMPG	97.042	EMW-2012-EP-00057-S01	60,800	(23,044)	33,950	33,950	10,906	33,950	-
Homeland Security Grant Program EMPG	97.042	EMW-2013-EP-00044-S01	53,266	-	16,708	41,618	41,618	40,542	(23,834)
Subtotal by Federal CFDA Number			**114,066**	**(23,044)**	**50,658**	**75,568**	**52,524**	**74,492**	**(23,834)**
2011 Spring Flooding	97.036	1996-DR-MT	-	9,428	-	-	-	7,059	2,369
Total Federal Emergency Management Agency			**$ 1,558,643**	**$ (92,436)**	**$ 575,856**	**$ 75,568**	**$ 52,524**	**$ 560,074**	**$ (53,610)**
U.S. Department of Health and Human Services									
Passed through the State Department of Public Health and Human Services:									
Childhood Immunization Grant	93.268	14-07-4-31-123-0	$ 21,937	$ -	$ 5,484	$ -	$ -	$ 176	$ 5,308
Childhood Immunization Grant	93.268	13-07-4-31-123-0	21,937	10,969	10,968	-	10,969	10,968	-
Subtotal by Federal CFDA Number			**43,874**	**10,969**	**16,452**	**-**	**10,969**	**11,144**	**5,308**
HIV Prevention Services	93.940	13-07-4-51-009-0	25,573	(4,986)	18,150	-	-	13,164	-
HIV Prevention Services	93.940	14-07-4-51-009-0	14,057	-	6,321	-	-	7,898	(1,577)
Subtotal by Federal CFDA Number			**39,630**	**(4,986)**	**24,471**	**-**	**-**	**21,062**	**(1,577)**
Bioterrorism	93.069	13-07-6-11-028-0	108,446	22,143	-	24,402	2,696	43,849	-
Bioterrorism	93.069	14-07-6-11-028-0	82,707	-	-	64,097	-	35,252	28,845
Subtotal by Federal CFDA Number			**191,153**	**22,143**	**-**	**88,499**	**2,696**	**79,101**	**28,845**
Community Transformation Grant	93.531	13-07-3-01-114-0	100,000	(2,996)	27,130	-	-	24,134	-
Community Transformation Grant	93.531	14-07-3-01-114-0	50,000	(313)	22,942	-	-	31,345	(8,716)
Subtotal by Federal CFDA Number			**150,000**	**(3,309)**	**50,072**	**-**	**-**	**55,479**	**(8,716)**
Maternal Child Health and Block Grant	93.994	14-07-5-01-025-0	68,935	-	53,492	51,965	51,105	68,139	(13,787)
Maternal Child Health and Block Grant	93.994	13-07-5-01-025-0	68,966	1,656	-	-	1,656	-	-
Subtotal by Federal CFDA Number			**137,901**	**1,656**	**53,492**	**51,965**	**52,761**	**68,139**	**(13,787)**
Childhood Immunization Grant	93.539	14-07-4-31-166-0	10,600	-	5,300	-	-	5,300	-
Title IV-Legal Services	93.658	13-03-8-25-000-2	n/a	(20,717)	18,961	14,252	-	11,147	1,349
MT NAPA Obesity Prevention Project	93.283	13-07-3-01-097-0	15,000	4,638	3,750	-	342	8,046	-
Maternal Infant and Early Childhood Home Visiting Infra. Development	93.505	13-07-5-31-032-0	155,709	44,471	73,836	142	-	78,050	40,399
Tuberculosis Control Program	93.116	12-07-4-11-048-0	3,000	(860)	-	860	-	-	-
Best Beginnings Community Councils	93.110	1102COMM0005	6,474	(168)	4,066	-	-	3,852	46
Best Beginnings Community Councils	93.600	1102COMM0005	3,757	(98)	2,360	-	-	2,236	26
ARRA - Best Beginnings Community Councils	93.708	1102COMM0005	47,569	(1,235)	29,879	-	-	28,308	336
Severe Disabling Mental Illness	93.778	13-331-74066-0	70,000	17,679	-	-	14,533	3,146	-
Passed through Community Transportation Association of America:									
Helena Area Transit Inclusive Planning	93.048	90TC0001/01	19,455	-	19,455	-	22	19,455	(22)
Helena Area Transit Inclusive Planning	93.048	90TC0001/02	88,879	-	5,550	-	-	5,550	-
Subtotal by Federal CFDA Number			**108,334**	**-**	**25,005**	**-**	**22**	**25,005**	**(22)**
Passed through Missoula County:									
Ryan White Part C Early Intervention Service	93.918	H76HA00798	3,000	6,627	3,000	-	7,377	2,250	-
Total U.S. Department of Health and Human Services			**$ 986,001**	**$ 76,810**	**$ 310,644**	**$ 155,718**	**$ 88,700**	**$ 402,265**	**$ 52,207**

LEWIS AND CLARK COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

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
Drug Enforcement Administration									
Equitable Sharing	16.922		$ -	$ -	$ 9,500	$ -	$ -	$ -	$ 9,500
Total Drug Enforcement Administration			**$ -**	**$ -**	**$ 9,500**	**$ -**	**$ -**	**$ -**	**$ 9,500**
Other Federal Financial Assistance									
Passed through State Treasurer's Office:									
Taylor Grazing	15.034	N/A	$ -	$ -	$ 1,486	$ -	$ -	$ -	$ 1,486
Total Other Federal Financial Assistance			**$ -**	**$ -**	**$ 1,486**	**$ -**	**$ -**	**$ -**	**$ 1,486**
Total Federal Financial Assistance - Primary Government			**$ 19,171,090**	**$ (919,033)**	**$ 5,613,700**	**$ 780,619**	**$ 730,580**	**$ 5,079,542**	**$ (334,836)**
Component Unit Federal Financial Assistance									
U.S. Department of Health and Human Services									
Health Center Cluster	93.224		$ 1,585,168	$ -	$ 503,901	$ 2,348,650	$ 1,579,113	$ 503,901	$ 769,537
Health Center Cluster	93.224		1,685,609	992,457	1,182,777	-	1,936,018	239,216	-
Subtotal by Federal CFDA Number			**3,270,777**	**992,457**	**1,686,678**	**2,348,650**	**3,515,131**	**743,117**	**769,537**
CHC	93.526		5,000,000	-	2,071,485	-	-	2,076,485	(5,000)
Total Component Unit			**$ 8,270,777**	**$ 992,457**	**$ 3,758,163**	**$ 2,348,650**	**$ 3,515,131**	**$ 2,819,602**	**$ 764,537**
Total Expenditures of Federal Awards			**$ 27,441,867**	**$ 73,424**	**$ 9,371,863**	**$ 3,129,269**	**$ 4,245,711**	**$ 7,899,144**	**$ 429,701**

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

A few beginning balances have been changed due to some accounting adjustments. These adjustments do not affect expenditures.

LEWIS AND CLARK COUNTY, MONTANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2014

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:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Best Beginnings Community Councils	93.110	$ 3,852
Best Beginnings Community Councils	93.600	$ 2,236
ARRA - Best Beginnings Community Councils	93.708	$ 28,308
River Rock	14.228	$ 6,949

Note 3 - Other Information

U S Department of Agriculture

The $426,684 reported, represents 66 2/3 percent of the total amount of $639,706 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.