

**State of Montana**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Fiscal Year Ended June 30, 2007

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**State of Montana**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Fiscal Year Ended June 30, 2007

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# INTRODUCTORY SECTION



**DEPARTMENT OF ADMINISTRATION  
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December 21, 2007

To the Citizens, Governor and Members of the Legislature of the State of Montana:

In accordance with Title 17, Chapter 2, Part 110, Montana Code Annotated (MCA), we are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the State of Montana for the fiscal year ended June 30, 2007. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation rests with the Department of Administration. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the State of Montana. All disclosures necessary to enable the reader to gain an understanding of the State's financial activities are included.

**DESCRIPTION OF THE CAFR**

This report and the accompanying financial statements and statistical tables were prepared in accordance with standards set forth by the Governmental Accounting Standards Board (GASB).

This CAFR is divided into three main sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, an organization chart for the State, and a table of contents. The financial section contains management's discussion and analysis, the independent auditor's report, government-wide financial statements, fund financial statements, notes to the financial statements, combining statements by fund type, and other schedules. The statistical section includes financial, economic, and demographic data.

This report includes all funds of those entities that comprise the State of Montana (the primary government) and its component units. The component units are entities that are legally separate from the State, but for which the State is financially accountable, or whose relationship with the State is such that exclusion would cause the State'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 State is able to impose its will on that organization; or (2) there is the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the State. The following component units are included in the State's financial reporting entity: Housing Authority, Facility Finance Authority, State Compensation Insurance Fund (Old and New), Montana State University, University of Montana, Public Employees Retirement Board, and Teachers Retirement System. These component units are discretely presented in the State's financial statements.

**PROFILE OF THE GOVERNMENT**

Montana became the 41st state when it was admitted to the Union in 1889, 25 years after the attainment of territorial status. With an area of 145,552 square miles, Montana is the nation's fourth largest state. With an estimated current population of 944,632, it is also one of the nation's most sparsely populated states. It is a vast land: a land including rolling plains, the Northern Rocky Mountains, two national parks, wheat farms and cattle ranches, tribal lands, and extensive natural resources.

In 1972, a constitutional convention convened, rewriting the State's constitution and establishing the current governmental structure. As shown in the organizational chart on page 13, state government is divided into three separate branches: legislative, executive, and judicial. Montana's Legislature consists of 50 senators and 100 representatives elected from single-member districts. The Legislature meets in regular biennial sessions for 90 days in odd-numbered years. Montana is governed by its constitution, and its laws are administered by its executive branch officers and various

boards and commissions. State government services provided to citizens include building and maintaining roads; providing public safety, health, and environmental protection services to protect the general welfare of the State's citizens; helping adults, children, and families through difficult times such as abuse, divorce, illness, death, and unemployment; fostering an attractive business climate to encourage economic growth; and protecting public lands and natural resources for conservation and recreational activities. The State also provides significant financial support to its higher education institutions, local governments, and school districts to help those entities meet the specific needs of their constituents.

## **ECONOMIC CONDITION AND OUTLOOK**

Montana's economic base remains concentrated in agriculture, mining, wood products and other manufacturing, nonresident travel, and government. Montana's economy continues to grow at a high rate. The current estimated growth rate for Montana's economy in calendar year 2007 is estimated at 4%. This will be the fourth straight year of 4% or better growth for the State. This continued high growth rate is reflected in a strong State financial position at the end of the fiscal year, and the related second quarter 2007 income increases in all sectors of Montana's economy. Montana's income tax revenues continued to increase primarily as a result of this internal income growth. Montana corporate income tax revenues also were higher due to increased profits of intrastate and interstate corporations. For a more in-depth analysis of the impact of this growth on the State's financial position, the reader should refer to Management's Discussion and Analysis and the financial statements contained in this document.

Montana's wheat yields were down slightly in 2007, with production projected to reach 149.8 million bushels, slightly below the State's 2006 production level of 153.1 million bushels. Winter wheat yields were an exception, rising to 83.2 million bushels, 1% higher than the 2006 level. Spring wheat yields reached 55.2 million bushels, down 13% from 2006. Durum production is estimated at 11.4 million bushels, up 70 percent from 2006. The increase in winter wheat production was primarily due to the seeding of more acres. Actual yield per acre of winter wheat seeded was down 5 bushels in 2007. The decrease in spring wheat was due to the seeding of fewer acres, while yields were up slightly by 1 bushel. Durum producers seeded more acreage and obtained 7 bushels more per acre than in 2006. At this time, wheat prices are at record highs in the U.S. due to a drought in Australia and lower production in other wheat producing nations.

Montana's other major agricultural commodities include oats, barley and cattle. Oat and barley production in the Montana increased in 2007. Oat production is estimated at 1.8 million bushels, representing a 65% increase over 2006. Barley production is estimated at 31.7 million bushels, which is 2% higher than last year. Montana's cattle herd decreased slightly in 2007 to an estimated 2.3 million head. Montana continues to rank twelfth in the U.S. cattle and calf industry. Montana's 2006 receipts from cattle sales exceeded \$1.1 billion.

As of the end of calendar year 2005, Montana's manufacturing sector improved for a third year. Employment in this industry increased, with over 27,000 workers employed at the end of 2006, as compared to 25,000 workers at the end of 2004. Employee earnings in the manufacturing industry increased to over \$1.2 billion in 2006. The manufacturing sector increased to \$8 billion in output, up from 5 billion in 2005, and accounts for 20% of Montana's economic base. Production, sales, and earnings were up in 2006, as a result of the strong global economy and strong economies within Montana and the surrounding states.

Prices for lumber and other wood products decreased sharply in 2006. This price decrease continued at a slower pace during 2007. The price decrease, coupled with the unavailability of raw materials, has led to a continuing decline in production. Estimated total sales value of the State's primary wood and paper products in 2006 was \$1.07 billion, down about \$100 million from 2005. The total wood products industry estimated employment of 10,000 workers for 2006 was slightly lower than the estimated 2005 level of 10,200. Montana's estimated lumber production dropped from about 1 billion board feet in 2005 to 940 million board feet in 2006. Montana's timber production decreased during the first half of 2007. The first half of 2007 lumber production level of 426 million board feet represents a 65 million board feet decrease over the same period in 2006.

Nonresident travel to Montana in 2006 increased an estimated 2.5% to approximately 10.3 million visitors. The visitor numbers for Yellowstone and Glacier national parks were up. While Yellowstone Park posted a 1% increase in visitors, Glacier Park saw a 2% increase in the number of visitors. Motel occupancy posted an increase of 5% from the 2005 levels. Current estimates indicate that the travel industry will increase by approximately 2% in 2007. Nonresident travelers contribute to the tax base by paying the lodging tax; excise taxes, such as those on gasoline; and indirectly, by supporting employment in industries that pay corporate taxes and whose workers pay income, property, and other taxes.

Estimated travel expenditures in Montana totaled \$2 billion in 2005, which is a 2% increase from the 2004 level. The direct economic impact of nonresident travel is estimated at \$2.9 billion, up significantly from 2005. Combined with the indirect and induced economic benefits, the economic benefit of nonresident travel on Montana should remain at approximately \$4.0 billion.

An estimated 419 million barrels of proven oil reserves exist under Montana's land. Due to the maintenance of high crude oil and natural gas prices, the State has seen a continuation of the production and exploration activity that began in 2004. This continues to translate into a positive economic impact for the State as a whole and a much needed economic benefit for eastern areas of the State. This high level of oil and natural gas production and exploration activity continues to offset some of the negative impacts that related price increases have on the State's economy. With the oil price increase appearing to be demand rather than supply driven, it appears the additional production and exploration activity may be of a long-term nature. Estimated 2006 crude oil production for the state is 36.3 million barrels.

Historically, metals mining has been a significant part of Montana's economy. While there is no published data on proven reserves for metals mining, Montana has produced copper, molybdenum, lead, zinc, palladium, gold, silver, nickel, chromate, and other metals. The State currently has seven active metals mines producing primarily palladium, platinum, copper, molybdenum, gold, silver, lead, and zinc. These active mines employ over 2,700 employees. With the continued high metals prices driven by world-wide demand, the development of additional metals mines in Montana is occurring. Regulatory and siting issues, a shortage of experienced workers, unavailability of mining supplies, in addition to the high cost of the fuel and power required to extract these metals, has impacted the potential future development in metals mining within the State.

Montana's total coal reserves were estimated at 119,280 million short tons with recoverable reserves of 74,989 million short tons in 2005. This represented 24% of the total, and 28% of the recoverable, reserves in the U.S at that time. Of these reserves 1,234 million short tons of coal are at producing mine sites. During 2006 Montana's coal production grew slightly to 41,823 thousand short tons. The development of a coal-to-liquids plant in Montana is still under consideration. Additionally, siting work is in process for construction of the first new major power transmission line in Montana since the 1970s. Both of these actions represent a move toward the development of value-added processing of coal within the State, in addition to the State's traditional coal mining.

## **MAJOR INITIATIVES**

The 60<sup>th</sup> Legislature completed the 2008-2009 biennium budget after a May Special Session. Due to a demanding fire season, the Legislature found themselves back in September for a one day Fires Special Session.

The regular session found the general revenue fund exceeding prior estimates due to unforeseen economic growth. Revenue growth can be mainly attributed to individual income tax exceeding projected revenue, but has also been seen in Corporate License Tax, interest earnings, and Oil and Gas Tax. Personal income tax accounts for approximately 45% of general fund revenue.

HB 9, of the May Special session, gave a tax rebate to qualified Montana homeowners, on their primary residence in which they resided at least seven months during 2006, estimated at a cost of nearly \$100 million and an income tax credit that was contingent on revenues for FY 2007 exceeding the estimates. FY 2007 revenues did exceed the estimates and the tax credit has been authorized at approximately \$36 million for FY 2008.

Budget highlights include the following:

### **Wild Land Fires**

In the September 2007 a one day special session authorized the transfer of \$40 million from general fund to state special revenue for wildfire costs. An additional \$42 million was appropriated for the 2007 wildfire season and \$16 million went to restore the Governor's emergency fund.

### **Retirement systems**

Montana resolved its retirement funding issues with two bills:

- The Montana Legislature passed HB 63 to make the Teachers Retirement System (TRS) actuarially sound. The bill infused \$50 million from the state general fund into the plan and increased employer contribution rates. The results of the July 1, 2007 actuarial valuation shows the system now funded on an actuarially sound basis over a



28.6 year period. The annual cost of the TRS increase to the state general fund is anticipated to be approximately \$13 million per year.

- HB 131 was introduced and passed by the 2007 legislative session. In the Public Employee Retirement System (PERS) and sheriffs Retirement System (SRS) the unfunded actuarial liability was addressed by (1) increasing employer contributions and (2) reducing the new Guaranteed Annual Benefit Adjustment (GABA) for new members. The amortization period, as of 6/30/2007 for the two plans, are as follows:

Public Employees Ret. System	21.9 years
Sheriffs Retirement System	19.6 years

#### Public Education

Additions continued to be made to improve the K-12 funding in the state. K-12 Education was appropriated \$7.5 million in the biennium to Office of Public Instruction (OPI) for new curriculum specialists, K-12 education data system and Indian Education for All (IEFA). An appropriation of \$139.5 million was approved for new proposals for K-12 including: full-time kindergarten, increases in the per educator payment, property tax relief, and a starting a savings fund for school facilities.

A resident tuition cap was negotiated with higher education at a cost of approximately \$50 million. This increase included fully funding the resident student share of the present law adjustments and the pay plan for the Montana University System Education units. In addition, \$4 million was added to the Governor's postsecondary scholarship program, \$1 million started a new teacher loan forgiveness program, and over \$8 million was one-time funding for new program development and other one-time expenditures.

Health and Human Services major initiatives include:

- Children's Health Insurance Program (CHIP) was expanded from 150% of poverty to 175% of poverty.
- Expansion of community mental health services

One-time general fund cash investments in the 2009 biennium include:

- \$49.5 million in information technology systems
- \$147 million in buildings and infrastructure improvements
- \$14.5 million for water compact with the Blackfeet tribe
- \$100 million in one-time tax rebate
- \$36 million one-time tax credit

The pay plan for all executive branch employees was increased by 3% effective October 1, 2007 and October 1, 2008 through HB 13. In addition, a 0.6% discretionary allocation will be distributed to state employees in accordance with agency pay plan rules.

### FINANCIAL INFORMATION

Montana's Statewide Budgeting, Accounting, and Human Resource System (SABHRS) is a centrally maintained, fully computerized, double-entry accounting system. SABHRS records are computer-edited.

Management of the State is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the State are protected from loss or misuse, and that adequate accounting data are compiled to allow for the preparation of financial statements in accordance with generally accepted accounting principles. In developing and evaluating the State's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that the above objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary restrictions are imposed via appropriations approved by the Legislature or established administratively as provided for by state law. Appropriations are required by state law for the general, state and federal special revenue, and capital projects funds. The level of budgetary control is generally established by fund. SABHRS is designed to provide budgetary control by preventing spending in excess of legislative and administrative authority and/or available cash. SABHRS also provides for encumbrance accounting as a technique for accomplishing budgetary control.

### **General Fund Balance**

The unreserved, undesignated fund balance of the General Fund increased from \$408.6 million at June 30, 2006, to \$549.2 million at June 30, 2007. This represents an increase of \$140.6 million (or 34.4%).

### **Cash Management**

The uniform investment program established by the 1972 Montana Constitution directs that the Board of Investments has sole authority to invest state funds. The board operates under the "prudent person principle", which requires the board to (1) discharge its duties in the same manner as that of a prudent person acting in a like capacity with the same resources and aims; (2) diversify the holdings of each fund to minimize the risk of loss and maximize the rate of return; and (3) discharge duties solely in the interest of, and for the benefit of, the funds managed. Permissible investments include bonds, notes, debentures, equipment obligations, common stock (pension trust and higher education funds only), commercial paper, bankers acceptances, interest bearing deposits in Montana financial institutions, real estate, and any other investment in a Montana business that continues existing jobs or creates new jobs. These investments are subject to statutory restrictions for quality and size of holdings.

Unless otherwise provided by law, treasury cash is pooled for investment regardless of the fund from which it is deposited, and the pool investment earnings are credited to the General Fund. The board reported total investment income from investments under its management of \$376 million, an increase of 7.7% from the \$349 million earned last year. The book value of board-managed investments increased by approximately \$886 million, or 9%, to \$10.7 billion at fiscal year-end 2006. The board publishes an annual audited report of all its investment activity. That report may be referenced for more in-depth investment information.

### **INDEPENDENT AUDIT**

The financial statements contained in Montana's Comprehensive Annual Financial Report were audited in accordance with generally accepted auditing standards by the State's Legislative Audit Division. The Legislative Auditor is appointed by and reports to the Legislative Audit Committee. The Deputy Legislative Auditor issued an unqualified opinion on the State's financial statements for fiscal year 2007.

### **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Montana for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2006. This was the seventeenth year out of eighteen years that the State received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports 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 CAFR continues to conform to the Certificate of Achievement Program requirements; we are submitting it to GFOA to determine its eligibility for another certificate.

## ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated service of the entire staff of the Accounting Bureau and the cooperation of accounting personnel at the individual state agencies. I would like to express my appreciation to the Accounting Bureau and other agency personnel who participated in the preparation of this document. I would also like to thank the Legislature and all state agencies for their interest and support in planning and conducting the financial operations of Montana in a professionally responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Janet R. Kelly". The signature is fluid and cursive, with the first name being the most prominent.

Janet R. Kelly, Director  
Department of Administration

A handwritten signature in black ink, appearing to read "Paul A. Christofferson". The signature is cursive and somewhat stylized, with a long horizontal flourish at the end.

Paul A. Christofferson, CPA, Administrator  
Administrative Financial Services Division  
Department of Administration

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## State of Montana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2006

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



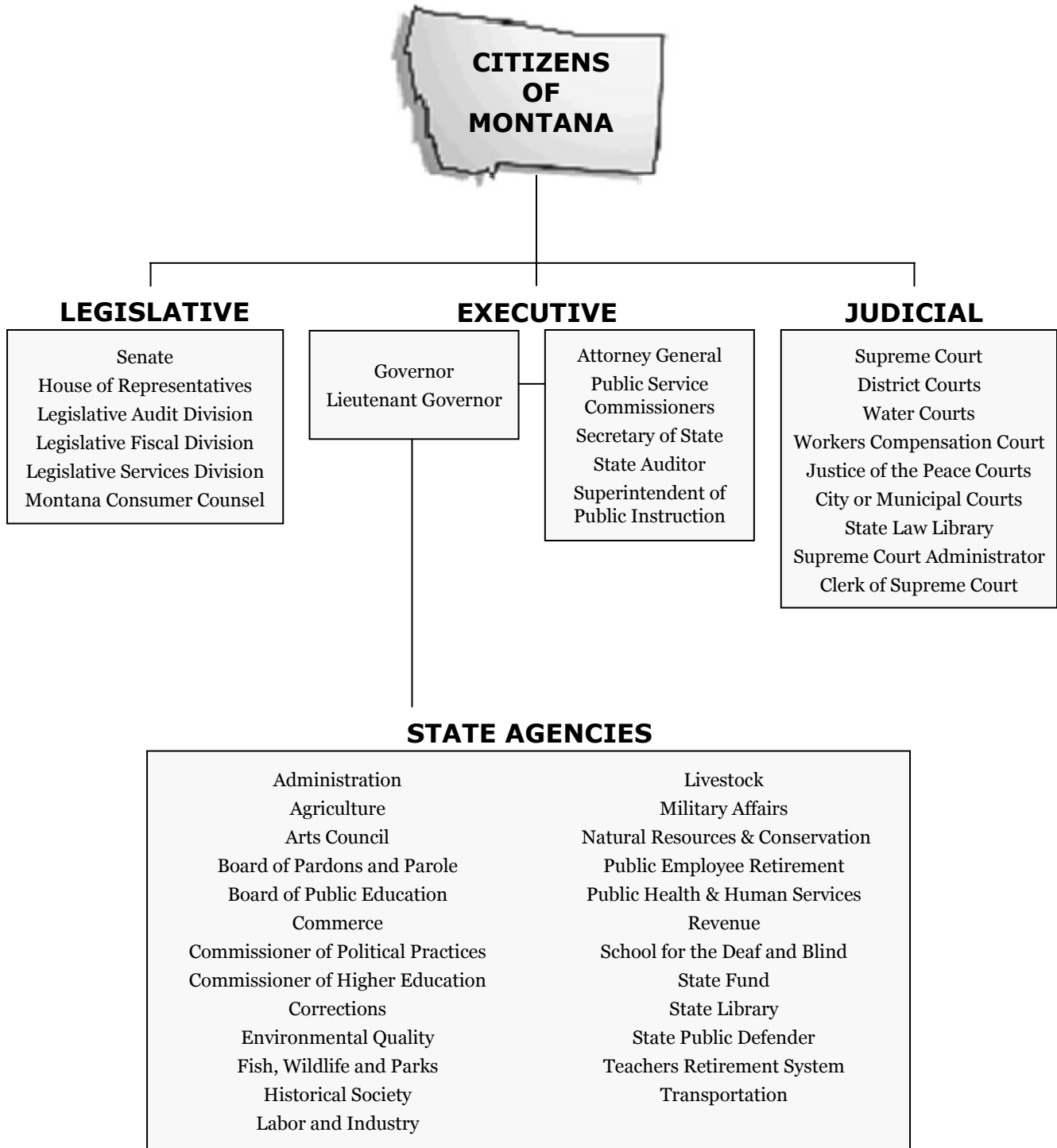
*Oliver S. Cox*

President

*Jeffrey R. Emery*

Executive Director

# STATE OF MONTANA ORGANIZATION CHART



**State of Montana**  
**SELECTED STATE OFFICIALS**

**EXECUTIVE**

Brian Schweitzer

Governor

John Bohlinger

Lieutenant Governor

**JUDICIAL**

Karla Gray

Chief Justice

**LEGISLATIVE**

Mike Cooney

President of the Senate

Scott Sales

Speaker of the House