



City Commission Agenda

for

December 21, 2010

Please Note: The City Commission agenda format allows citizens to speak on each issue prior to Commission action. We encourage your participation. Please keep your remarks concise and to the topic under consideration.

CALL TO ORDER: 7:00 P.M.

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENTATION

Recognition of CAFR Award for Fiscal Year 2009

NEIGHBORHOOD COUNCILS

1. Swearing In Ceremony, George Littlefield, Council #4.
2. Miscellaneous reports and announcements.

BOARDS & COMMISSIONS

3. Reappointments, Tourism Business Improvement District. Reappoint David Buckingham and Ryan Carroll for four-year terms through December 31, 2014.
4. Reappointments, Regional Airport Authority Board. Reappoint James Morin and Owen Robinson to three-year terms through December 31, 2013.
5. Reappointments, Electric City Power Board of Directors. Reappoint Mayor Winters, Commissioners Jolley, Bronson, Burow, and Jones for a one-year term through December 31, 2011.
6. Reappointment, Cascade County Conservation District Board of Supervisors. Reappoint John Chase to a three-year term through December 31, 2013.
7. Appointments, Great Falls Planning Advisory Board. Reappoint Terry Hilgendorf and appoint two new members for three-year terms through December 31, 2013.
8. Appointments, Mansfield Center for the Performing Arts Advisory Board. Reappoint Joe Fontana and appoint two new members for three-year terms through December 31, 2013.
9. Appointment, Native American Local Government Commission. Appoint one member to a four-year term through December 31, 2014.
10. Miscellaneous reports and announcements.

PUBLIC HEARINGS

11. Multi Sports Complex Lease Agreement. Action: Conduct public hearing and approve or deny Lease Agreement. (***Presented by: Marty Basta***)

12. Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, and abutting rights-of-way segments of the Northwest Bypass and Stuckey Road (Montana Eggs). (*Presented by: Mike Haynes*)
 - A. Res. 9908, Annexation Agreement. Action: Conduct joint public hearing and adopt or deny Res. 9908.
 - B. Ord. 3060, Rezones property from the current County “B-2” General Business District to the City “I-1” Light Industrial District. Action: Conduct joint public hearing and adopt or deny Ord. 3060.
13. Ord. 3062, Amending Title 9, Fireworks. Action: Conduct public hearing and adopt or deny Ord. 3062. (*Presented by: Greg Doyon*)

OLD BUSINESS

NEW BUSINESS

14. Audit Report, FY 2009-2010. Action: Accept or reject the FY 2009-2010 Comprehensive Annual Financial Report (CAFR). (*Presented by: Coleen Balzarini*)
15. Interlocal Agreement for Montana Pollution Discharge Elimination System Storm Water Permit and Storm Water Management Program. Action: Approve or reject Agreement. (*Presented by: Jim Rearden*)
16. Agreement with Benefis Healthcare for reimbursement of public improvements costs incurred in conjunction with the Great Falls Orthopedics Institute Development. Action: Approve or deny Agreement. (*Presented by: Jim Rearden*)

ORDINANCES/RESOLUTIONS

CONSENT AGENDA *The Consent Agenda is made up of routine day-to-day items that require Commission action. Items may be pulled from the Consent Agenda for separate discussion/vote by any Commissioner.*

17. Minutes, December 7, 2010, Commission meeting.
18. Total Expenditures of \$2,743,745 for the period of December 1-15, 2010, to include claims over \$5000, in the amount of \$2,540,072.
19. Contracts list.
20. Approve Professional Services Agreement in the amount of \$38,476.50 with Thomas, Dean & Hoskins, Inc. for engineering services for the Northwest Great Falls Storm Drainage Study.
21. Approve final payment to Planned and Engineered Construction, Inc. and the State Miscellaneous Tax Division in the amount of \$180,379 for the West Interceptor Trenchless Rehabilitation.

Action: Approve Consent Agenda or remove items for further discussion and approve remaining items.

PETITIONS AND COMMUNICATIONS *(Public comment on any matter that is not on the agenda of the meeting and that is within the jurisdiction of the City Commission. Please keep your remarks to a maximum of 5 minutes. When at the podium, state your name and address for the record.)*

22. Miscellaneous reports and announcements.

CITY MANAGER

23. Miscellaneous reports and announcements.

CITY COMMISSION

24. Miscellaneous reports and announcements.

MOTION TO ADJOURN



**CITY OF GREAT FALLS
COMMISSION AGENDA REPORT**

Item: Reappointments, Tourism Business Improvement District (T.B.I.D.)

From: City Manager's Office

Initiated By: City Commission

Presented By: City Commission

Action Requested: Reappoint two members to the Tourism Business Improvement District Board of Trustees

Suggested Motion:

1. Commissioner moves:

"I move that the City Commission reappoint David Buckingham and Ryan Carroll to the Tourism Business Improvement District Board of Trustees for four-year terms through December 31, 2014.

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Recommendation: It is recommended that the City Commission reappoint David Buckingham and Ryan Carroll to the Tourism Business Improvement District Board of Trustees for four-year terms through December 31, 2014.

Background: David Buckingham and Ryan Carroll were appointed to staggered terms as original members of the Tourism Business Improvement District Board of Trustees in July of 2009. Both Mr. Buckingham and Mr. Carroll are eligible for and interested in reappointment.

Purpose

The Tourism Business Improvement District was established by Resolution 9792 on December 2, 2008. Its overall purpose is to utilize tax dollars through the T.B.I.D. assessment and direct those monies to be used for the purpose of promoting tourism, conventions, trade shows, and travel to the City of Great Falls. Trustees must be an owner of property within the District or their assignee.

Continuing members of this board are:

Deryk Copperwheat
Bob Dompier
Malissa Hollan
Sandra Thares
Pamela Volk

Fiscal Impact: Not applicable.

Alternatives: Seek alternative applications.

Attachments/Exhibits: None



Item: Reappointments to the Regional Airport Authority Board
From: City Manager's Office
Initiated By: City Commission
Presented By: City Commission
Action Requested: Reappoint two members to the Regional Airport Authority Board

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission reappoint James Morin and Owen Robinson to three-year terms through December 31, 2013, to the Regional Airport Authority Board.”

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Staff Recommendation: It is recommended that the City Commission reappoint James Morin and Owen Robinson to the Regional Airport Authority Board through December 31, 2013.

Background: James Morin was appointed to the Regional Airport Authority Board on August 7, 2007, to fill the remainder of a term. He was reappointed to a three-year term in January of 2008. Owen Robinson was appointed to the Regional Airport Authority Board on January 8, 2008. Mr. Morin and Mr. Robinson are eligible for and interested in reappointment.

Purpose

The Regional Airport Authority consists of seven members, four appointed by the City Commission and three appointed by the Cascade County Commission. The Authority serves as the governing and policy setting body for the operation and management of the Great Falls International Airport. Its duties include employing the Airport Director, who hires staff and oversees the day-to-day operations of the Great Falls International Airport.

Evaluation and Selection Process

No advertising was done since both members are eligible for and interested in reappointment.

Continuing members of this board are:

Jeff Mangan
Raymond Wahlert

Joe Tropila (County)
J.C. Kantorowicz (County)
Susan Humble (County)

Concurrences: Not applicable.

Fiscal Impact: Not applicable.

Alternatives: Advertise to seek other citizen interest.

Attachments/Exhibits: None



**CITY OF GREAT FALLS
COMMISSION AGENDA REPORT**

Item: Reappointments to the Electric City Power Board of Directors

From: City Manager's Office

Initiated By: City Commission

Presented By: City Commission

Action Requested: Reappoint five members to the Electric City Power Board of Directors.

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission reappoint Mayor Winters, Commissioners Jolley, Bronson, Burow, and Jones for a one-year term through December 31, 2011, to the Electric City Power Board of Directors.”

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Staff Recommendation: It is recommended that the City Commission reappoint themselves as the Board of Directors to Electric City Power for a one-year term.

Background: On March 2, 2010, the City Commission passed Resolution 9876, Authorizing the Removal of Electric City Power Board Members in Accordance with Montana Code Annotated, Official Code of the City of Great Falls, and the By-Laws of Electric City Power. The Commission, in turn on March 16, 2010, appointed themselves to replace the former board members. No expiration date for the terms were established. On April 20, 2010, Res. 9877 was adopted, Amending the Bylaws of Electric City Power, Inc. which changed the term limits of board members to one year. Therefore, it is necessary to reappoint all members.

Significant Impacts: On November 1, 2005, the City Commission adopted Ordinance 2925 which restructured Electric City Power as a non-profit organization. Resolution 9529, Articles of Incorporation.

Article IV, Section 4.01 of the By-Laws state that “the Board shall consist of five directors to be appointed by the City Commission of the Member.”

Article IV, Sections 4.02, 4.04, and 4.05 of the By-Laws set forth terms of office and the process to elect a Chair and Vice Chair.

Evaluation and Selection Process

Due to the Commission's decision to serve as the members of the Board, no announcements regarding the openings were placed in the *Great Falls Tribune* or on the City's Website.

Fiscal Impact: There is no additional fiscal impact as ECP Board members do not receive compensation.



**CITY OF GREAT FALLS
COMMISSION AGENDA REPORT**

Item: Reappointment to the Cascade County Conservation District Board of Supervisors

From: City Manager's Office

Initiated By: Cascade County Conservation District

Presented By: City Commission

Action Requested: Reappoint one member to the Cascade County Conservation District Board of Supervisors.

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission reappoint John Chase to a three-year term through December 31, 2013, to the Cascade County Conservation District Board of Supervisors.”

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Staff Recommendation: It is recommended that the City Commission reappoint John Chase to the Cascade County Conservation District Board of Supervisors for a three-year term through December 31, 2013.

Background: John Chase was appointed to the Cascade County Conservation District Board of Supervisors in February of 2003 to fill the remainder of a term. He was reappointed in 2004 and 2008. Mr. Chase is eligible for and interested in reappointment.

Purpose

The Cascade County Conservation District is a seven member commission, five members elected at-large at the general election, and two appointed. Conservation district officials establish and implement programs to protect and conserve soil, water, prime and unique farmland, rangeland, woodland, wildlife, energy and other renewable resources on local, non-federal lands. Member duties include: identify local conservation needs, and develop, implement, and evaluate programs to meet them; educate and inform landowners and operators, general public, and local, state and federal legislators on conservation issues and programs; supervise other volunteers and paid staff working with the district, coordinate with cooperating agency personnel; administer the district by delegating tasks through a structure of board officers and members, committees,

and others, raise and budget district funds and report on activities to the public; coordinate assistance and funding from federal, state and local government district associations and private groups. Desirable member qualifications include an interest and background in conserving renewable natural resources.

Evaluation and Selection Process

No advertising was done for this opening since Mr. Chase is eligible for reappointment.

Concurrences: The Conservation District has indicated support for Mr. Chase's reappointment.

Fiscal Impact: Not applicable.

Alternatives: Not applicable.

Attachments/Exhibits: Letter of support. (Not available online; on file in City Clerk's Office.)



Item: Appointments to the Great Falls Planning Advisory Board

From: City Manager's Office

Initiated By: City Commission

Presented By: City Commission

Action Requested: Reappoint one member and appoint two new members to the Great Falls Planning Advisory Board

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission reappoint Terry Hilgendorf for a three-year term through December 31, 2013, and appoint _____ and _____ for three-year terms beginning January 1, 2011, and ending December 31, 2013, to the Great Falls Planning Advisory Board .”

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Recommendation: It is recommended that the City Commission reappoint Terry Hilgendorf and two new members to the Great Falls Planning Advisory Board for three-year terms.

Background: Terry Hilgendorf was appointed to the Planning Advisory Board in January of 2007 to fill the remainder of a three-year term and reappointed in December of 2007 for a full three-year term. Mr. Hilgendorf is eligible for and interested in reappointment. The terms of Danna Duffy and Joseph M. Schaffer expire on December 31, 2010. Neither Ms. Duffy nor Mr. Schaffer are interested in reappointment. Therefore, it is necessary to appoint two new members to the Board.

Purpose

The Great Falls Planning Advisory Board was created in lieu of the Great Falls City-County Planning Board. Further, the advisory board has jurisdiction within the City limits; consists of nine citizen members appointed by the City Commission; and, performs and provides the duties, services and functions specified in Ordinance No. 2913, generally involving growth policies, subdivision applications and plats, annexation applications, zoning and rezoning petitions, conditional use permits, long range planning, transportation planning, Community

Transportation Enhancement Program administration, historic preservation services, etc. Members must reside within the city limits.

Evaluation and Selection Process

Announcements regarding the opening were placed in the *Great Falls Tribune* and on the City's website. Two applications were received for consideration.

Continuing members of this board are:

Michael Bates
John Harding
Ron Kinder
William "Bill" Roberts
Thor Swensson
Wyman Taylor

Citizens interested in serving on this board are:

Martin Byrnes
Cheryl Patton

Fiscal Impact: Not applicable.

Alternatives: Advertise to seek other citizen interest.

Attachments: Board applications (Not available online; on file in City Clerk's Office.)



Item: Appointments to the Mansfield Center for the Performing Arts Advisory Board

From: City Manager's Office

Initiated By: City Commission

Presented By: City Commission

Action Requested: Reappoint one member and appoint two new members to the Mansfield Center for the Performing Arts Advisory Board

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission reappoint Joe Fontana to a three-year term through December 31, 2013, and appoint _____ and _____ to three-year terms beginning January 1, 2011, through December 31, 2013, to the Mansfield Center for the Performing Arts Advisory Board.”

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Background: Joe Fontana was appointed to the Mansfield Center for the Performing Arts Advisory Board for a three-year term in 2008. Mr. Fontana is interested in and eligible for reappointment. The terms of Larry Gomoll and Michelle Wood expire on December 31, 2010. Mr. Gomoll is not eligible for reappointment, and Ms. Wood is not interested in reappointment. Therefore, it is necessary to appoint two new members to the Board.

Purpose

The Civic Center Advisory Board was created in 1997 and was amended by Ord. 2928 in February of 2006 to change the name to the Mansfield Center for the Performing Arts Advisory Board. The Board acts in an advisory capacity to the City Commission and the City Manager on matters related to the successful operation of the Civic Center as the Mansfield Center for the Performing Arts and public meeting rooms. The Board consists of five to seven members with an attempt to have representation from the areas of performing arts, conventions and meetings, and civic leaders.

Evaluation and Selection Process

The positions were announced in the *Great Falls Tribune* and posted on the City of Great Falls website.

Continuing members of this board are:

Carl Donovan
Jennifer Fritz
Michaelle (Shelley) Marra
Rick Tryon

Citizens interested in serving are:

Denise Burk
Sue Ferrin
Mary Sheehy Moe

Concurrences: The Mansfield Center for the Performing Arts Advisory Board recommends the appointment of Sue Ferrin and Mary Sheehy Moe. (email attached)

Fiscal Impact: Not applicable.

Alternatives: Advertise to seek other citizen interest.

Attachments/Exhibits: Applications
Recommendation



Item: Appointment to the Native American Local Government Commission

From: City Manager's Office

Initiated By: City Commission

Presented By: City Commission

Action Requested: Appoint one member to the Native American Local Government Commission for a four-year term through December 31, 2014.

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission appoint _____ to the Native American Local Government Commission to a four-year term through December 31, 2014.”

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Staff Recommendation: It is recommended that the City Commission appoint one member to the Native American Local Government Commission for a four-year term through December 31, 2014.

Background: Henry Devereaux was appointed to the Native American Local Government Commission in August of 2002. Mr. Devereaux's term expired in August of 2008 and he is not eligible for reappointment. Therefore, it is necessary to appoint one member.

Purpose

The Native American Local Government Commission was created by City Resolution 9220 and Cascade County Resolution 02-29 on March 19, 2002. The Commission was created to serve as a local “point-of-contact” for all local City and County government departments; to represent the Native American community at the City and County government meetings, functions and events; to advise City and County governments on Native American needs, issues, forums and planning; to assist and advise in the coordinated review of the status of the local Native American community; and to serve as a clearinghouse of information on grants, employment opportunities and economic development activities for dissemination to Native American communities.

The Commission is composed of the highest ranking Native American officer in the Great Falls Public Education system, Indian Heritage Association Director, and the Indian Family Clinic Director) and four rotating members (2 each appointed by the City and County commissions.)

Evaluation and Selection Process

Advertising was done in the *Great Falls Tribune* and on the City of Great Falls Website.

Continuing City-appointed members of this board are:

Joella Bloomgren

Citizens interested in serving on this board:

Joseph Allen Leggett

Concurrences: n/a

Fiscal Impact: Not applicable.

Alternatives: Advertise to seek other citizen interest.

Attachments/Exhibits: Applications (Not available online; on file in the City Clerk's Office.)



REVISED

Item: Multi Sports Complex Lease Agreement

Initiated By: Park & Recreation Department & Park and Rec. Advisory Board

Prepared & Presented By: Marty Basta, Park and Recreation Director

Action Requested: Conduct Public Hearing, (adopt/deny) Multi Sports Complex Lease Agreement

Public Hearing:

1. Mayor conducts public hearing, calling three times each for opponents and proponents.
2. Mayor closes public hearing and asks for the will of the Commission.

Suggested Motions:

1. Commissioner moves:

“ I move that the City Commission (adopt/deny) the Multi Sports Complex Lease Agreement.”
 2. Mayor calls for a second, discussion, and calls for the vote.
-

Staff Recommendation: Staff recommends that the City Commission conduct a public hearing and approve the lease agreement for the Multi sports Complex.

Background: The Multi Sports Complex has historically required a General Fund subsidy to balance the operating budget. This subsidy (\$21,669) requested for the 2011 budget was cut due to budget constraints. Park and Recreation staff then began to develop a strategy to keep the Multi Sports Complex open. Staff explored raising user fees, partnering with the Great Falls School District and leasing the sports complex to a private entity.

Park and Recreation staff was approached by Gary Ehnes, **DBA** as New Age Complex, LLC in July of 2010, expressing an interest in leasing the Multi Sports Complex. Park and Recreation staff met with the School District and they are aware of the proposed change in operation at the Multi Sports Complex. Park and Recreation staff then entered into negotiations New Age Complex, LLC.

The negotiated (3) three year lease agreement with a discretionary (3) year extension with New Age Complex, LLC would commence on January 1, 2011. It is the intent of this agreement to provide a positive experience for softball players in Great Falls and the region through the successful operation of the City owned Multi Sports Complex. The rental would be \$1.00 for the term of the lease. The Lessee would set fees, retain all revenues and be responsible for all expenses related to the operations of the Multi Sports Complex, softball programs, and all additional programs conducted at the sports complex. The Lessee would be responsible for all maintenance and repairs of buildings, equipment and grounds. Additionally, the Lessee would be responsible for payment of all utility costs. The Lessee will provide statistical and financial reports to the Park and Recreation Department for review annually.

Concurrences: On Monday November 8, 2010, the Park and Recreation Advisory Board voted unanimously to recommend that the City Commission approve the proposed lease agreement for the Multi Sports Complex with New Age Complex, LLC. The City Attorney has reviewed the lease for content.

Fiscal Impact: The lease agreement would ensure the continued operation of the Multi Sports Complex without General Fund subsidies for the term of the agreement.

Alternatives: An alternative would be to not approve the lease with New Age Complex LLC. and direct staff to explore other alternatives including increasing user fees or closing the sports complex.

Attachments/Exhibits: Lease Agreement between the City of Great Falls and Gary Ehnes, DBA as New Age Complex, LLC.

MULTI SPORTS COMPLEX LEASE AGREEMENT

THIS Multi Sports Complex Lease Agreement (“Agreement”), made and entered into this ____ day of _____, 2010, by and between the CITY OF GREAT FALLS, a municipal corporation, hereinafter called the "City", and GARY EHNES, DBA as NEW AGE COMPLEX, LLC, hereinafter called the “Lessee”, (collectively, the “Parties”).

WITNESSETH

WHEREAS, the Lessee has expressed an interest in being more involved in the operation of the Multi Sports Complex and the American Softball Association (ASA), as well as other uses of the Complex such as School District high school softball; and

WHEREAS, there may be certain advantages to the City in leasing the Multi Sports Complex to the Lessee; and

WHEREAS, the Parties hereto have reached an understanding concerning the operation of the Complex do hereby agree and covenant as follows:

That the City, for and in consideration of the rents to be paid and the covenants to be performed by the Lessee, does hereby demise, lease, and let unto the Lessee the following described property in Great Falls, Cascade County, Montana; Lots 15 through 28 of blocks 10 through 13; blocks 16 through 27; and blocks 24 through 27 of Highland Park Addition.

PURPOSE

It is the intent of this Agreement to provide a positive experience for the softball players in Great Falls and the region through the successful operation of the Multi Sports Complex.

TERM OF LEASE

The term of this lease shall be for three (3) years, beginning the 1st day of January 2011 through the 31st day of December, 2013. Upon completion of the initial three (3) years of the Agreement, the City, at its sole discretion, may terminate the contract or grant a three (3) year extension of this Agreement. The City reserves the right to modify this lease as deemed necessary through an addendum to the lease. This lease may be terminated with just cause prior to the expiration of the three year term by either party by giving written notice not less than sixty (60) days prior to the anniversary date of this lease.

RENTAL

Lease rental shall be one dollar (\$1) for the term of the lease. The Lessee shall pay for the costs of all utilities including, but not limited to water, natural gas and electricity during the term of this lease.

INFORMATION

For informational purposes, Lessee shall provide an annual financial report, including revenue and expenditures related to the operation of the Multi Sports Complex and softball programs, and all other programs conducted at the Complex, as well as concessions information to the Parks and Recreation Director, or his representative. Such reports should be submitted by January 15 for the previous season.

In addition, Lessee shall submit a statistical report for each calendar year on or before January 15 for the previous year. The statistical report must include number of teams registered, number of tournaments, number of teams in each tournament, total revenue collected for team fees, total revenue collected for player fees, and annual attendance (used for total usage of Park and Recreation facilities). Same information would be required for any new activities added at the Complex.

INSPECTION AND USE OF SITE

1. The Park and Recreation Director or his representative shall at all times have inspection access to all facilities at Multi Sports Complex. Any door lock or security changes must be accompanied with correct keys, combination or information to the Park & Recreation Director immediately upon change, said changes must be approved in writing by the Park and Recreation Director in advance.
2. Lessee shall make no alterations, changes or revamping, moving or remodeling of the Complex or any amenities located at the Complex, without prior written permission signed by the Park & Recreation Director. In addition thereto, shall obtain all permits required for such work under City Ordinance and all improvements must be conducted according to applicable city codes, including ADA requirements. Any alterations, changes, additions shall be the sole responsibility of the Lessee, inclusive of any and all financial, material, and labor considerations. Any alterations or improvements shall become the property of the City upon fixation. Through a mutual understanding, the City would allow the Lessee to use Multi Sports Special Revenue to make capital improvements to the Complex. Lessee must submit a detailed plan to the Park and Recreation Director or his representative including costs, and information on workmanship and quality of materials before the money is released by the City.
3. Lessee will be responsible for all damage to property, public and private, that may be caused by this operation in the performance of this agreement;
4. Lessee agrees to use and occupy said premises in a careful and proper manner and not commit any waste therein; not use or occupy said premises for any unlawful purpose; will conform to and obey all present and future laws, ordinances, and all rules and regulations of all governmental authorities or agencies, respecting the use and occupation of the premises; and not use or occupy said premises or permit the same to be used or occupied, for any purpose deemed hazardous on account of fire or otherwise;
5. Lessee agrees to accept the Complex in the same good condition as maintained by the City, and agrees to maintain the Complex in the same, or better, condition during the term of the lease, and return the same in the present, or better, condition at the conclusion of the lease.

MAINTENANCE

Lessee shall conduct the day to day maintenance of the complex:

1. Provide infield preparation and maintenance, to include dragging and grooming, plate area and base path and area repairs with fill and packing, chalking and marking for games as needed, and infield edges, including irrigation systems; maintain all backstops, bleachers, and dugouts. Scoreboards to be used solely by and maintained by the Great Falls School District.
2. Provide for fertilizer and soil conditioners, turf weed control, and outfield turf cultural treatments to include aerating once a year, spot topdressing as needed, over-seeding as necessary, and other turf culture treatments that may be appropriate to maintain the health and safety of turf playing surfaces;
3. Provide for the mowing of the playing fields as needed to maintain an acceptable playing height during scheduled use and surrounding areas;
4. Clean the restrooms as often as needed to provide clean, sanitary restrooms during scheduled use;
5. Use qualified maintenance personnel with appropriate skills and equipment to perform necessary field maintenance work;
6. Irrigate the playing fields and adjacent park areas as necessary to maintain healthy turf and trees;
7. Control weed growth on fences, along curb lines, and walkways;
8. Maintain all water lines, electrical service to the softball complex and asphalt entrances and accesses;
9. Empty dumpsters serving the complex as needed; Lessee is required to use City Sanitation services.
10. City to turn on irrigation in the spring as the weather permits and drain and disconnect same in the fall as appropriate to protect the plumbing and water service from damage caused by freezing; Lessee is responsible for maintenance and repairs of irrigation system;

11. City will provide all current equipment, tools, machinery, and supplies to Lessee for ongoing maintenance.
 - a. Lessee agrees to use equipment in a careful and proper manner; not use said equipment for any unlawful purpose; will conform to and obey all present and future laws, ordinances, and all rules and regulations of all governmental authorities or agencies, respecting the use of equipment; and not use equipment or permit the same to be used for any purpose deemed extra hazardous.
 - b. Equipment is to be used at the Multi Sports Complex only and may not be used at any other location or for any purpose other than the operation of the Multi Sports Complex.
 - c. Lessee agrees to accept the equipment in the same good condition as maintained by the City, and agrees to maintain the equipment in the same, or better, condition during the term of the lease, and return the same in the present, or better, condition at the conclusion of the lease.
 - d. Lessee agrees to follow the City's preventative maintenance schedule for maintaining the equipment. Lessee to keep written records of all maintenance and make it available to Park & Recreation staff upon request.
12. Lessee will keep the concession premises, including the exterior immediately adjacent to the concessions, in a neat, presentable, safe, and sanitary condition in accordance with the City/County Health Department and ordinances and regulations of the State of Montana.

CONDUCT OF LEAGUE, TOURNAMENTS, SPECIAL USES

1. Lessee agrees to assume all responsibility for conducting ASA sanctioned league play during the months of May through August. Additional league play may be conducted during other times of the year. Registration procedure will continue to originate through the office of the Park and Recreation Department. Lessee will be responsible for assignment of teams, league schedules, umpire scheduling and administration of leagues. Park and Recreation will distribute tournament applications and will forward to Lessee for processing.
2. Lessee agrees to host ASA sanctioned tournaments through the season, either independently or through cooperation with tournament sponsors.
3. Lessee agrees to appoint an ASA District Commissioner, subject to final approval by the ASA State Commissioner. Responsibilities of the District Commissioner include classification of teams, post season tournaments, State tournaments and other specific duties as stated in the Montana State Amateur Softball Association Constitution and By-Laws. In addition, the Lessee would work directly with the State Commissioner to appoint a District Player Representative and Umpire in Chief.
4. Lessee agrees to provide Complex to the Great Falls School District for high school softball practices, games and tournaments.
5. Other special uses/events will be permitted with approval from the Park and Recreation Director or his representative. City will provide a response within seven (7) working days.

EQUIPMENT INVENTORY

An inventory of City-owned equipment will be made jointly by the Lessee and the City. A listing of that equipment and fixture inventory will be made an attachment to this Agreement.

PAYMENTS

The Lessee shall pay when due all bills, debts, and obligations incurred by the operation and will not permit the same to become delinquent or in any way impair the rights of the City under this Agreement.

PERMITS AND LICENSES

The Lessee shall procure, supply, and post in places designated by the City all permits and licenses necessary to be procured for carrying on the operation, including the concession. The Lessee shall pay all taxes annexed or levied against the business or merchandise.

SIGNS

No display signs, menus, or advertising materials of any kind shall be used or placed on the exterior of buildings, dugouts, fences except with prior approval of the Park & Recreation Director; all plans must be put in writing and submitted for approval to the City. Such approval will not be unreasonably withheld. All signs and placement must be in accordance with the City Sign Codes.

ASSIGNMENT

The Lessee shall not assign or sublet this lease, or any right, privilege of interest thereunder, directly or indirectly, without prior written permission of the City.

VERBAL AGREEMENTS

Verbal agreements with any officer, agent or employee of the City either before or after execution date of this Agreement shall not affect or modify the terms or obligations contained in this Agreement.

IDEMNITY AND INSURANCE

1. Lessee shall indemnify and save the City harmless from and against any loss, damage and liability occasioned by, growing out of, or arising or resulting from any default hereunder, or any tortious or negligent act on the part of the Lessee or it's agents or employees, and for such purpose the Lessee shall procure and maintain in full force and effect during the term of this agreement, commercial general liability insurance in a reliable company or companies including but not limited to product and liquor liability with minimum policy limit of \$1,000,000 single limit per occurrence; \$2,000,000 aggregate single limit per occurrence; and naming the City of Great Falls as an additional insured party on the policy to be evidenced by a certificate of insurance presented to the Park and Recreation Director on or before January 1st of each year;
2. Lessee will be required to carry Worker's Compensation to the limits required by the labor code of the State of Montana and Employer's Liability of \$1,000,000 per accident;
3. The City shall maintain fire and extended coverage insurance on the buildings and City owned equipment for damages in excess of \$500.00. Lessee shall pay for all damages to the buildings and City owned equipment up to \$500.00. The City will not provide insurance on other contents of the building owned by or in custody of the Lessee. The Lessee may purchase insurance of such amounts and types as desired to protect its equipment and inventory;
4. Further, the parties each, on behalf of their respective insurance companies insuring the property of either the City or Lessee against any such loss, waiver any right of subrogation that it may have against the City, as the case may be.

MUTUAL COVENANTS

It is mutually agreed by and between the City and the Lessee that:

1. If the Lessee shall pay the rental as herein provided, and shall keep, observe and perform all of the other covenants of this lease by the Lessee to be kept, performed and observed, the Lessee shall and may, peaceably and quietly, have, hold and enjoy the said premises for the term aforesaid;
2. This lease and all the covenants and provisions herein contained shall inure to the benefit of and be binding upon the successors and assigns of the parties hereto; provided, however, that no assignment by, from, through or under the Lessee in violation of any of the provisions hereof shall vest in the assigns any right, title or interest whatsoever;
3. The Multi Sports Complex is owned and held by the City of Great Falls for the use and benefit of the general public and that should the City determine that said premises are needed for any purpose whatsoever, to be used by the general

public or the public good, the City shall have the right and privilege of canceling and terminating this lease upon giving the Lessee Sixty (60) days notice in writing of its intention so to cancel and/or terminate this lease.

4. If the Lessee shall at any time be in default in the payment of rent herein reserved, or in the performance of any of the covenants or provisions of this lease, and the Lessee shall fail to remedy such default within fifteen (15) days after written notice thereof from the City, it shall be lawful for the City to enter upon the premises, and again, have, repossess, and enjoy the same as if this lease had not been made, and thereupon this lease and everything herein contained on the part of the City to be done and performed shall cease and determine, without prejudice, however, to the right of the City to recover from the Lessee all rent due up to the time of such entry; in case of any such default and entry by the City, the City may re-let said premises for the remainder of said term for the best proposal obtainable, and may recover from the Lessee any deficiency between the amount so obtained and the rent herein reserved;

5. Any notice required to be given under this lease shall be in writing and may be served on either of the parties by mailing same in a sealed, postpaid envelope addressed to the City Park and Recreation Department, PO Box 5021, Great Falls, Montana, 59403; and to the Lessee New Age Complex, c/o Gary Ehnes, 3208 18th Ave. So., Great Falls, Montana, 59405; and by depositing such notice in any United States Post Office or letter receptacle, and which notice shall be deemed to have been made upon the date of mailing;

6. In the event of litigation to enforce, modify or interpret this Agreement, this Agreement shall be interpreted in accordance with Montana law and the jurisdiction will be the Eighth Judicial District Court, Cascade County, Montana;

7. There are no conditions to this Agreement, either subsequent or precedent, except as set forth herein. This Agreement constitutes the entire Agreement between the Parties and no representations or warranties have been made by the City to the Lessee save those contained herein.

Dated the date first above written.

CITY OF GREAT FALLS

NEW AGE COMPLEX, LLC

Gregory T. Doyon, City Manager

Gary Ehnes

ATTEST:

(Seal of the City of Great Falls)

Lisa Kunz, City Clerk

APPROVED FOR LEGAL CONTENT:

James W. Santoro, City Attorney

STATE OF MONTANA)
 County of Cascade : ss.
 City of Great Falls)

On this ____ day of _____, 2010, before me, a Notary Public in and for the State of Montana, personally appeared _____, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she/they executed the same.

IN WITNESS THEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

(NOTARIAL SEAL)	_____ Notary Public for the State of Montana Printed Name: _____ Residing at Great Falls, Montana My Commission Expires: _____
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Item: Public Hearing – Resolution 9908 to Annex and Ordinance 3060 to Assign City Zoning to Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting rights-of-way and segments of the Northwest Bypass and Stuckey Road.

From: Charles Sheets, Development Review Coordinator

Initiated By: Montana Eggs LLC, Owner

Presented By: Mike Haynes, AICP, Director of Planning and Community Development

Action Requested: City Commission adopt/approve Resolution 9908, Ordinance 3060 and Annexation Agreement all pertaining to Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana.

Public Hearing:

1. Mayor conducts public hearing, calling three times each for opponents and proponents.
2. Mayor closes public hearing and asks the will of the Commission.

Suggested Motions: (Each motion to be separately considered)

1. Commissioner moves:

“I move that the City Commission (adopt/deny) Resolution 9908 and Annexation Agreement both pertaining to Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting rights-of-way and segments of the Northwest Bypass and Stuckey Road.”

and;

“I move that the City Commission (adopt/deny) Ordinance 3060.”

2. Mayor calls for a second, discussion, and calls for the vote after each motion.
-

Planning Board and Zoning Commission Recommendation: At the conclusion of the combined public hearing held November 9, 2010, the Planning Board passed a motion recommending the City Commission approve the annexation and then acting as the Zoning Commission recommended establishing a zoning classification of I-1 Light Industrial District to

Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting rights-of-way and segments of the Northwest Bypass and Stuckey Road upon the applicant fulfilling stipulated conditions.

Background: The Planning and Community Development Office is in receipt of applications from Montana Eggs, LLC (Montana Eggs) regarding the following:

- 1) Annexation of Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting rights-of-way and segments of the Northwest Bypass and Stuckey Road to provide contiguity to the existing City limit boundary.
- 2) Rezoning the property within said subdivision from the current County "B-2" General Business District to the City "I-1" Light Industrial District.

Montana Eggs plans to expand their current facility by June 30, 2011, to develop a centralized and automated egg washing and USDA grading facility ("Facility") on a currently unincorporated ±4.122 acre site at 1401 Stuckey Road. The expansion of the Facility will best be served by connection to the City's water and sanitary sewer mains ("Utilities"). The Facility will service approximately twenty-five (25) Hutterite Colonies and will process approximately 60 million eggs a year. Wilcox Farms will be responsible for managing and overseeing the production and operations of the egg washing and grading facility for Montana Eggs and will create approximately ten (10) new full-time and ten (10) new part-time jobs, while retaining fifty-two (52) existing jobs.

The facility is located approximately a quarter of a mile north of the intersection of the Northwest Bypass and Stuckey Road. The current Utilities are located approximately a quarter of a mile east of the intersection of Northwest Bypass and Stuckey Road. On September 21, 2010, the City Commission entered into a "Memorandum of Understanding" (MOU) with Montana Eggs to formalize the mutual interest, general conditions and responsibilities of both parties regarding the extension of services and annexation.

For additional information, please refer to the attached Vicinity/Zoning Map and Aerial Exhibit.

City Utilities will be installed in the right-of-way of the Northwest Bypass and Stuckey Road to service the subdivision. Responsibility for the cost of installation of the Utilities was worked out as a part of the MOU, and will be further detailed in the Annexation Agreement that is being discussed between City Staff, Montana Eggs and design professionals retained by the owner. No service lines will be connected to the City Utilities until the City has received executed water and sewer service agreements from Montana Eggs and all applicable utility service line tapping, connection and inspection fees have been paid. No storm drain currently exists in the vicinity. Montana Eggs shall prepare and submit to the City, within thirty (30) days of annexation approval, a storm drainage master plan for the subdivision. Storm drainage improvements shall be installed in conformance with City regulations. Upon annexation to the City, the subdivision shall pay the standard storm drain fee (\$250 per acre). The Subdivision will be assessed monthly storm drain fees under the City Storm Drain Ordinance.

No park obligation is required per Montana Code Annotated 76-3-621 (3) (c), “A park dedication may not be required for subdivisions that are all nonresidential”.

Stuckey Road is currently a graveled road maintained by the Cascade County Road Division. Following annexation, the City will take over maintenance and Montana Eggs has agreed to pay for routine maintenance events. Such maintenance would occur at least twice a year and be billed directly to Montana Eggs. When deemed necessary by the City Public Works Director, additional maintenance required by events such as heavy continuous rain, high traffic volumes or heavy traffic loads may facilitate the need for more frequent maintenance at an additional cost to Montana Eggs. These costs will be determined by the City Public Works Director and made a part of the Annexation Agreement. The costs will be reviewed annually by City staff and adjusted to current rates and submitted to Montana Eggs.

Montana Eggs agrees to waive right to protest and agree to pay for proportionate share of the costs (conduit for public roadway lighting facilities, curb, gutter, pavement, gravel, subsurface base preparation, traffic control and signage) to improve Stuckey Road to City standards, when deemed necessary by City. Owner is responsible for the roadway improvements from the centerline of Stuckey Road, as constructed, to their property line, from the north to the south property lines (extended) of the Subdivision. The City agrees to pave Stuckey Road when 70% of the frontage between the Northwest Bypass and the north property line of the Subdivision is annexed into the City.

City water and sanitary sewer mains will be installed by the City in the right-of-way of Stuckey Road. Montana Eggs agrees to reimburse the City for the cost of water and sanitary sewer mains installed from the intersection of Northwest Bypass and Stuckey Road to the northern boundary of the subdivision. Montana Eggs is entitled to reimbursement from abutting properties along Stuckey Road for a proportionate share of improvement costs (water and sewer extension costs) at the time those properties annex into the City. The City will record the actual costs of the installation of water and sewer mains in Stuckey Road. The City will collect for the reimbursement from future users along Stuckey Road and only then reimburse Montana Eggs, its heirs, successors and assigns.

City water and sanitary sewer mains will be installed by the City along the Northwest Bypass from thier existing terminations to the intersection with Stuckey Road. The City is entitled to reimbursement from abutting properties along Northwest Bypass for a proportionate share of improvement costs (water and sewer extension costs) at the time those properties annex into the City. The City will record the actual costs of the installation of water and sewer mains in Northwest Bypass.

Montana Eggs is currently working with design professionals to expand the existing building. An application for a Building permit will be submitted to the City Planning and Community Development Department in December or January, with construction beginning as weather permits.

It is proposed that said subdivision be zoned I-1 Light Industrial District, upon annexation to the City. The property is located on the fringe of the City and has been developing primarily with industrial uses.

Section 76-2-304 Montana Code Annotated lists criteria and guidelines that must be considered in conjunction with establishing municipal zoning on land:

- a) is designed in accordance with the growth policy (comprehensive plan);
- b) is designed to lessen congestion in the streets;
- c) will secure safety from fire, panic or other dangers;
- d) will promote health and the general welfare;
- e) will provide adequate light and air;
- f) will prevent overcrowding of land;
- g) will avoid undue concentration of population;
- h) will facilitate the adequate provision of transportation, water, sewerage, schools, parks and other public requirements;
- i) gives reasonable consideration to the character of the district;
- j) gives reasonable consideration to the peculiar suitability of the property for particular uses;
- k) will conserve the value of buildings; and
- l) will encourage the most appropriate use of land throughout the municipality.

Goals of the land use element of the Great Falls Growth Policy include:

- To support and encourage efficient, sustainable development and redevelopment throughout the community.

- To support and encourage a compatible mix of land uses in newly developing areas.

Applicable policy statements include “Annexations should be logical and efficient extensions of the City’s boundaries and service areas”.

Annexation of subject property will enhance health, safety and welfare through application of City Codes and provision of municipal services. Therefore, staff concludes the above-cited criteria are substantially met.

At the public hearing two neighboring property owners, Phyllis McGillis, 1415 Stuckey Road and Bud Rowley, 1300 Stuckey Road, spoke as proponents to the proposed development and no citizens spoke as opponents during the hearing.

At the conclusion of a public hearing held November 9, 2010, the Planning Board recommended the City Commission approve the annexation of Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting right-of-way and segments of the Northwest Bypass and Stuckey Road to provide contiguity to the existing City limit boundary subject to the following conditions being fulfilled by the applicant:

- 1) The applicant prepare and file a Certificate of Survey aggregating Marks 6A, 7 & 8 into one tract of land.

- 2) An Annexation Agreement shall be prepared containing terms and conditions for annexation of said subdivision, including performance of all conditions of the Memorandum of Understanding dated the 21st day of September, 2010.

3) All applicable fees and reimbursements owed as a condition of annexation approval shall be paid, including:

a) storm sewer fee (\$250/acre)	\$ 1,030.50
b) recording fees for annexation documents (\$11 per page)	\$ 110.00

The Zoning Commission then passed a motion recommending the City Commission assign a zoning classification of I-1 Light Industrial District to Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting rights-of-way and segments of the Northwest Bypass and Stuckey Road.

Concurrences: Representatives from the City Manager’s Office, City’s Public Works, Fire, Planning and Community Development and Fiscal Services Departments have been involved throughout the review and approval process for this project.

Fiscal Impact: As the parties mutually agree and fulfill the conditions of the MOU and the final approval of the Annexation Agreement. The City will be responsible for arranging financing and the installation of approximately 1,350 linear feet of water main, 1,520 linear feet of sewer main and other related necessary improvements. The cost for the City’s water and sewer mains is estimated at approximately \$211,500. The City will be entitled to reimbursement from abutting property owners along Northwest bypass should they wish to connect to said improvements.

Alternatives: If there are justifiable reasons to do so, the City Commission could deny the requested action to the extent allowed in City Code and State Statute.

Attachments/Exhibits:

1. Resolution 9908
2. Ordinance 3060
3. Vicinity/Zoning Map
4. Aerial Exhibit
5. Memorandum of Understanding
6. Annexation Agreement

Cc: Jim Rearden, Public Works Director
Dave Dobbs, City Engineer
Patty Cadwell, Neighborhood Council Coordinator
Susan Conell, Cascade County Planning Director, 121 4th St N, Suites 2H-2I, Great Falls MT 59404
Montana Eggs, LLC. 600 Kingsbury Colony RD, Valier MT 59486
CTA Architects, Martin Byrnes, 219 2nd Ave S, Great Falls MT 59405
Stelling Engineering, Josh Sommer, 614 Park Dr S, Great Falls MT 59405

RESOLUTION 9908

A RESOLUTION BY THE CITY COMMISSION OF THE CITY OF GREAT FALLS, MONTANA, TO EXTEND THE BOUNDARIES OF SAID CITY TO INCLUDE MARKS 6A, 7 & 8, LOCATED IN NW¼ SECTION 3, TOWNSHIP 20 NORTH, RANGE 3 EAST, CASCADE COUNTY, MONTANA AND ABUTTING RIGHTS-OF-WAY AND SEGMENTS OF THE NORTHWEST BYPASS AND STUCKEY ROAD TO PROVIDE CONTIGUITY, MORE PARTICULARLY DESCRIBED HEREIN BELOW; ALL AS SHOWN ON THE MAP ATTACHED HERETO MARKED EXHIBIT "A" AND BY THIS REFERENCE MADE A PART HEREOF.

* * * * *

WHEREAS, the City of Great Falls is a city incorporated under the laws of the State of Montana, and having a population of more than ten thousand (10,000) is a city of the first class; and,

WHEREAS, there is contiguous to said City, but without the boundaries thereof, certain tracts or parcels of land situated in the County of Cascade, State of Montana, and described as follows:

Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana, a containing ±4.122 acres;

and,

abutting portions of Stuckey Road and segment of Northwest Bypass to provide contiguity and containing, ± 7.34 acres more or less located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana,

all shown on the map attached hereto marked Exhibit "A" and by this reference made a part hereof; and,

WHEREAS, Section 7-2-4601, Montana Code Annotated, provides that whenever the owners of real property contiguous to any incorporated city of the first class petition to have said property made a part of the municipal corporation, such lands may be embraced within the corporate limits thereof and the boundaries of such city of the first class extended so as to include the same; and,

WHEREAS, owner has submitted a petition to have the subject property annexed to the City of Great Falls.

NOW, THEREFORE, the City Commission now finds that it is to the best interest of the City of Great Falls and its inhabitants to proceed with the incorporation of said territory into the City of Great Falls; and,

WHEREAS, all of the proceedings herein have been conducted in strict compliance with and in conformity to the law and constitution of the State of Montana, and all conditions, acts, and things required to be done precedent to and in the passage and adoption of this resolution have been properly and legally done, and performed;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF GREAT FALLS, MONTANA;

That the boundaries of the City of Great Falls, Montana, be and the same are hereby extended so as to embrace and include within the corporate limits of said city all of the land hereinabove described, included as: "MARKS 6A, 7 & 8, LOCATED IN NW¼ SECTION 3, TOWNSHIP 20 NORTH, RANGE 3 EAST, CASCADE COUNTY, MONTANA AND ABUTTING RIGHTS-OF-WAY AND SEGMENTS OF THE NORTHWEST BYPASS AND STUCKEY ROAD TO PROVIDE CONTIGUITY."

BE IT FURTHER RESOLVED BY THE COMMISSION OF THE CITY OF GREAT FALLS, MONTANA:

The Cascade County Clerk and Recorder is hereby authorized and directed to change the appropriate district boundaries of the City of Great Falls, Montana, to include said territory; and,

BE IT FURTHER RESOLVED BY SAID CITY COMMISSION that this Resolution shall become effective from and after the date of the filing of said document in the office of the Cascade County Clerk and Recorder.

PASSED AND ADOPTED by the City Commission of the City of Great Falls, Montana,
on this 21st day of December, 2010.

Michael J. Winters, Mayor

ATTEST:

Lisa Kunz, City Clerk

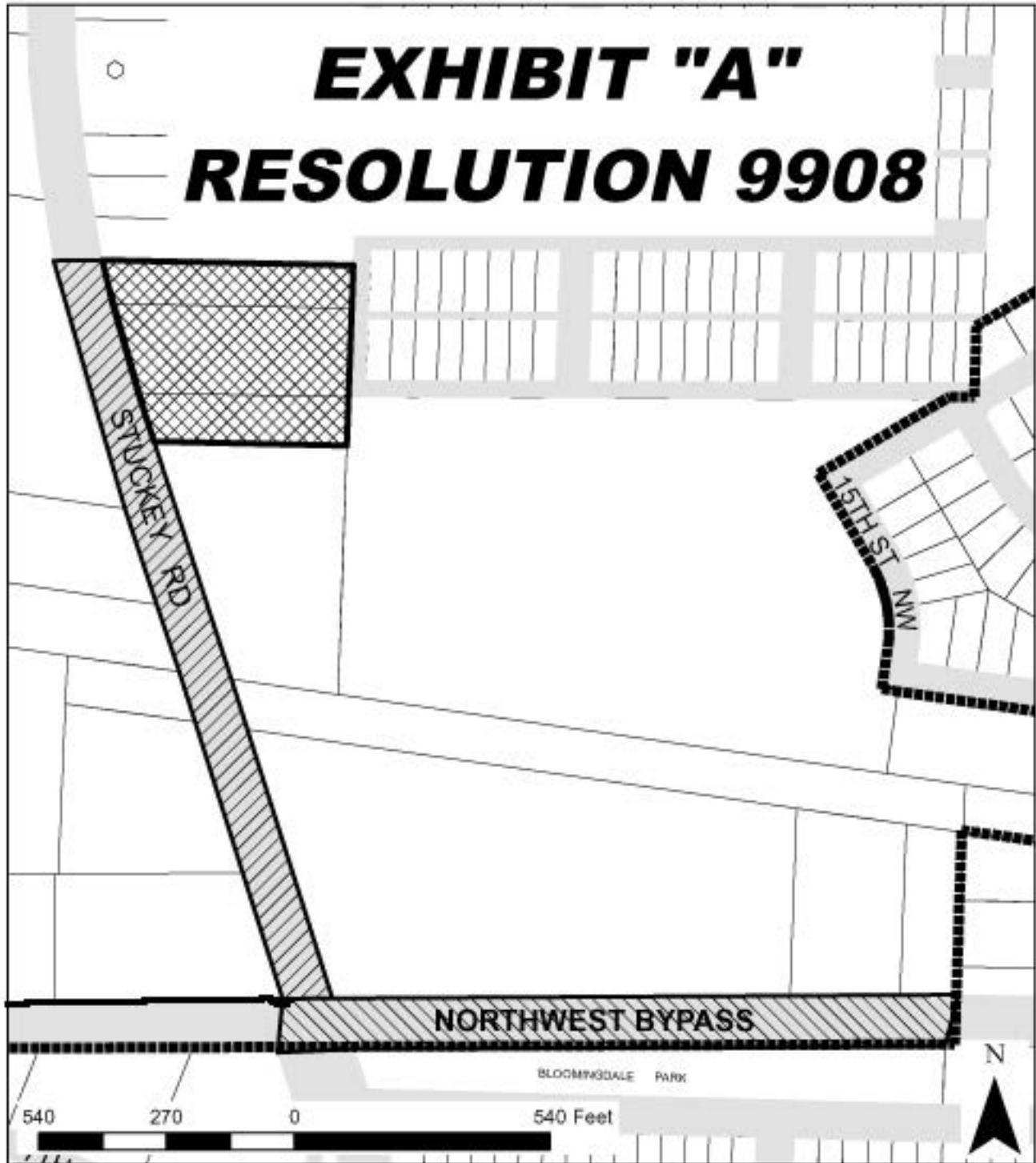
(SEAL OF CITY)


APPROVED FOR LEGAL CONTENT:


James W. Santoro, City Attorney


EXHIBIT "A"

RESOLUTION 9908



 Marks 6A, 7 & 8, located in NW Section 3, Township 20 North, Range 3 East, Cascade County, Montana, proposed to be annexed to the City of Great Falls, Montana

 City Limits

 STUCKEY ROAD

 NW BYPASS

ORDINANCE 3060

AN ORDINANCE ASSIGNING A ZONING CLASSIFICATION OF I-1 LIGHT INDUSTRIAL DISTRICT TO MARKS 6A, 7 & 8, LOCATED IN NW¼ SECTION 3, TOWNSHIP 20 NORTH, RANGE 3 EAST, CASCADE COUNTY, MONTANA

* * * * *

WHEREAS, City of Great Falls wishes to annex into its incorporated boundary Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting rights-of-way and segments of the Northwest Bypass and Stuckey Road; and,

WHEREAS, Montana Eggs, LLC. have petitioned that Marks 6A, 7 & 8, be assigned a zoning classification of I-1 Light Industrial District upon annexation to the City; and,

WHEREAS, notice of assigning said zoning classifications to Great Falls Industrial Park, Section 4, was published in the Great Falls Tribune advising that a public hearing on this zoning designation would be held on the 21st day of December, 2010, before final passage of said Ordinance herein; and,

WHEREAS, following said public hearing, it was found and decided that the said zoning designation be made,

NOW THEREFORE, BE IT ORDAINED BY THE COMMISSION OF THE CITY OF GREAT FALLS, STATE OF MONTANA:

Section 1. It is determined that the herein requested zoning designation will meet the criteria and guidelines cited in Section 76-2-304 Montana Code Annotated, and Section 17.16.40.030 of the Unified Land Development Code of the City of Great Falls.

Section 2. That the zoning classification of I-1 Light Industrial District be assigned to Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana, upon annexation to the City of Great Falls.

Section 3. This ordinance shall be in full force and effect thirty (30) days after its passage and adoption by the City Commission or upon filing in the office of the Cascade County Clerk and Recorder the resolution annexing Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana, into the corporate limits of the City of Great Falls, Montana, whichever event shall occur later.

APPROVED by the City Commission on first reading November 16, 2010.

PASSED, APPROVED AND ADOPTED by the City Commission of the City of Great Falls, Montana, on second reading December 21, 2010.

Michael J. Winters, Mayor

ATTEST:

Lisa Kunz, City Clerk

(SEAL OF CITY)

APPROVED FOR LEGAL CONTENT:

James W. Santoro, City Attorney

State of Montana)
County of Cascade : ss
City of Great Falls)

I, Lisa Kunz, City Clerk of the City of Great Falls, Montana, do certify that I did post as required by law and as prescribed and directed by the Commission, Ordinance 3060 in three conspicuous places within the limits of said City to-wit:

On the Bulletin Board, first floor, Civic Center Building;
On the Bulletin Board, first floor, Cascade County Court House;
On the Bulletin Board, Great Falls Public Library

Lisa Kunz, City Clerk

(SEAL OF CITY)

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is made and entered into this 21ST day of September 2010, by and between the City of Great Falls, Montana, a municipal corporation, hereinafter referred to as the "City", and Montana Eggs, LLC, a Montana limited liability company hereinafter referred to as "Montana Eggs" (collectively, the "Parties").

WHEREAS, Montana Eggs plans to expand their current facility by June 30, 2011, to develop a centralized and automated egg grading facility ("Facility") with the USDA Shield on a currently unincorporated site at 1401 Stuckey Road ("Subdivision") located outside of Great Falls, Cascade County, Montana, that will service approximately twenty-five (25) Hutterite Colonies and will process approximately 60 million eggs a year; and

WHEREAS, Wilcox Farms will be responsible for managing and overseeing the production and operations of the egg-grading facility for Montana Eggs and is anticipated to create approximately ten (10) new full-time and ten (10) new part-time jobs on site, while retaining fifty-two (52) existing positions within the member Colonies of Montana Eggs; and

WHEREAS, Montana Eggs will annex into the City of Great Falls within the next twelve (12) months or this MOU will be considered void; and

WHEREAS, the City currently owns and operates a municipal water system and a municipal sewer system (the "City Utilities"); and

WHEREAS, neither public water nor public sewer service is available to the Subdivision; and

WHEREAS, the Parties have a mutual interest in providing utility services to the Subdivision and improving the employment and tax base of the community; and

WHEREAS, it is the City's position that the most feasible and cost effective manner to provide water and sewer service to the Subdivision is to extend service from the Northwest Bypass at the City Limits, west to Stuckey Road, at such location Montana Eggs will then be responsible for continuing the extensions north along Stuckey Road to the Subdivision; and

WHEREAS, the City will be responsible for arranging financing and the installation of approximately 1,350 linear feet of water main, 1,520 linear feet of sewer main and other related necessary improvements. The cost for the City's water and sewer mains is estimated at approximately \$211,500; and

WHEREAS, Montana Eggs will be responsible for arranging financing and installation of approximately 1,480 linear feet of water main and 1,520 linear feet of sewer main and related necessary improvements in order to connect to the City's water and sewer systems; and

WHEREAS, in an effort to encourage the expansion and construction of the Facility, the City is willing to modify its annexation process and require that Montana Eggs begin the City's Annexation within thirty (30) days of execution of this MOU and that the Facility be annexed within twelve (12) months of the date of this MOU.

WHEREAS, in the event Montana Eggs connects to city utilities prior to annexation, Montana Eggs will be required to enter into a Fire and Emergency Management Services agreement with the City for the interim period.

WITNESSETH:

IN CONSIDERATION OF THE PERFORMANCE OF THE TERMS AND CONDITIONS, THE PARTIES HERETO MUTUALLY AGREE AS FOLLOWS:

Section 1. Purpose. The purpose of this agreement is to set forth general conditions for water and sewer extensions and connections to the City Utilities, and the subsequent annexation of the Subdivision into the City.

Section 2. The Facility. Montana Eggs will be upgrading and expanding their egg processing production facility located at 1401 Stuckey Road, Cascade County, Montana. The current site is located outside the corporate limits of the City of Great Falls, in the NW¼ of Section 3, Township 20 North, Range 4 East, Cascade County, Montana. Improvements include developing a centralized and automated egg grading facility which will create a single geographically favorable processing and packaging facility which will afford member growers the opportunity to pursue and receive the USDA Shield. The expansion and technology improvements is anticipated to create approximately twenty (20) new jobs on site and retain over fifty (50) positions on the member colonies of Montana Eggs. Wilcox Farms, with over 100 years of experience, will be responsible for managing the facility and its operations.

Section 3. Petition for Annexation. Montana Eggs is responsible for initiating the annexation process within thirty (30) days of execution of this MOU. Montana Eggs will be responsible for all applicable annexations fees and charges:

Annexation Fees & Charges

- A. \$700.00 fee for establishing City zoning
- B. \$400.00 fee for Annexation Resolution, Application and Agreement
- C. Storm Sewer Fee (\$250 per acre)
- D. Recording fees for annexation documents (\$11 per page)
- E. Montana Eggs or its successors or assigns shall reimburse City for its expenses incurred in testing and acceptance of public utilities to serve Montana Eggs at the rates charged by City for said work at the time performed.
- F. Water tapping, water connection, sewer service tapping, and sewer connection fees will be assessed at the time of installation.
- G. The absence of any fee from this agreement lawfully charged by the City in connection with construction activity associated with Montana Eggs shall not constitute a waiver by the City.

Section 4. City Water and Sewer Service and Contracts. The City will construct water and sewer extensions to Stuckey Road within the time period set forth in this MOU. Montana Eggs will construct water and sewer extensions to the Subdivision within the time period set forth in this MOU. In lieu of the City's construction of the water and sewer extensions, Montana Eggs, with the City's consent, may construct the improvements to be constructed by the City and obtain reimbursement from the City. No service lines will be connected to the City Utilities until the City has received executed water and sewer service agreements from the owner of the parcel to be served and all applicable utility service line tapping, connection and inspection fees have been paid.

Section 5. Ownership, Operation and Maintenance. Prior to construction of the city utilities, plans and specifications for the city utilities shall be provided for review by the City and the Montana Department of Environmental Quality (“DEQ”). No utility construction shall take place prior to the approval of the plans and specifications by the City and DEQ. City utilities shall be installed in compliance with the City’s Inspection Policy for Privately Installed Public Infrastructure. The City will assume ownership of the water and sewer mains upon substantial completion of the city utilities and acceptance by the City. The City will be responsible for the operation and maintenance of the city utilities. The standard two year warranty on new construction shall apply.

Section 6. Storm Drain Requirements. Montana Eggs shall prepare and submit to the City, within thirty (30) days of annexation approval, a storm drainage master plan for the Subdivision. Storm drainage improvements shall be installed in conformance with City regulations. Upon annexation to the City, the subdivision shall pay the standard storm drain fee (\$250 per acre). The Subdivision will be assessed monthly storm drain fees under the City Storm Drain Ordinance.

Section 7. Permits and Connections. Montana Eggs shall obtain a water service permit and a sewer permit from the City as specified by current City ordinance for each parcel to be served. These permits shall include the cost of the, curb stop, curb box and meter. A licensed plumbing contractor shall be required for all water service line installations. Montana Eggs shall employ a licensed plumbing contractor to obtain necessary permits from the City to extend the service from the main to the building. The City retains the right of inspection and approval of the water service lines. Each sanitary sewer connection shall obtain a City sewer permit for extension of the service line from the main to the building. The City shall inspect the sewer service line from the main to the building.

Section 8. Roadway Improvements/Reimbursements/Water Main Upsizing

A. Roadway. Montana Eggs is responsible for only the roadway improvements from the centerline of Stuckey Road, as constructed, to their property line, from the north to the south property lines (extended) of the Subdivision. The City agrees to pave Stuckey Road only when 70% or more of the frontage between the Northwest Bypass and the north property line of the Subdivision is annexed into the City.

B. Reimbursements (Utilities). Montana Eggs is entitled to reimbursement from abutting properties along Stuckey Road for a proportionate share of improvement costs (water and sewer extension costs) at the time those properties annex into the City. Montana Eggs shall provide the City with its actual cost of the installation of water and sewer mains in Stuckey road within six (6) months of installation. In the event Montana Eggs fails to provide the City with said cost data, City shall not be obliged to undertake collection of the reimbursement by future users along Stuckey Road, and the responsibility for collection shall be that of Montana Eggs, its heirs, successors and assigns. Failure of Montana Eggs to provide City with said cost data for reimbursement as stated shall in no way alter the obligation of any other party to make reimbursement as provided, said failure affecting only City’s obligation to assist in collection thereof.

C. Water Main Upsizing. The new water mains installed as part of this project, are required to be twelve (12) inches rather than eight (8) inches in diameter. The City shall reimburse Montana Eggs for the costs associated with upsizing the water main. The reimbursement rate will be calculated based on the difference in material costs for an 8-inch versus 12 inch main plus 20%.

Section 9. Future Improvements to Stuckey Road. Montana Eggs hereby agrees to waive right to protest and agrees to pay for proportionate share of the costs of the improvements (storm sewer main improvements, conduit for public roadway lighting facilities, curb, gutter, pavement, traffic control and signage) in the abutting portions of Stuckey Road to City standards based upon subdivision's frontage on said rights-of-way, when deemed necessary by City.

Section 10. Public Roadway Lighting. Montana Eggs hereby agrees to waive its right to protest any future special lighting district for public roadway lighting facilities that service Montana Eggs, and further agrees to pay for proportionate share of the costs associated with roadway lighting which service Montana Eggs that may be installed with or without a special lighting district.

Section 11. Indemnification/Hold Harmless. Montana Eggs releases the City from any and all liability and holds the City harmless from and against any and all loss, damage, liability or any tortious or negligent act on the part of Montana Eggs or Montana Egg's agents, volunteers or employees that relates to this MOU.

Section 12. Notice: Any notice to the City required in this MOU shall be accomplished in writing by first-class mail and fax to the following individuals:

City Manager	Public Works Director
City of Great Falls	City of Great Falls
P. O. Box 5021	P. O. Box 5021
Great Falls, MT 59403	Great Falls, MT 59403
Fax: 406-727-0005	Fax: 406-454-3439

Section 13. Term of Agreement. The term of this MOU shall commence on 9/21/10 and shall expire on January 31, 2012. Either Party wishing to terminate this MOU shall provide 30 days written notice to the other Party. Renewal terms may be negotiated in writing, prior to the expiration of this MOU.

Section 14. Development Schedule. The development schedule as agreed is as follows:

Montana Eggs Annexation	Within 30 days of execution of MOU
<i>Begin the process</i>	Within 12 months of execution of MOU
<i>Annexation Complete</i>	
Montana Eggs Facility Expansion	August 2011
City of Great Falls Water/Sewer Extension	Completed within 10 months of execution of MOU
Montana Eggs Water/Sewer Extension	Completed within 11 months of execution of MOU
Montana Eggs Utility Reimbursement	6 months after completion of city utilities

For the City of Great Falls:



Gregory T. Doyon, City Manager

APPROVED FOR LEGAL CONTENT:



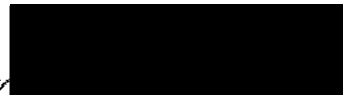
James W. Santoro, City Attorney

For Montana Eggs, LLC:



Michael Kleinsasser
Authorized Representative

(SEAL & ATTEST)

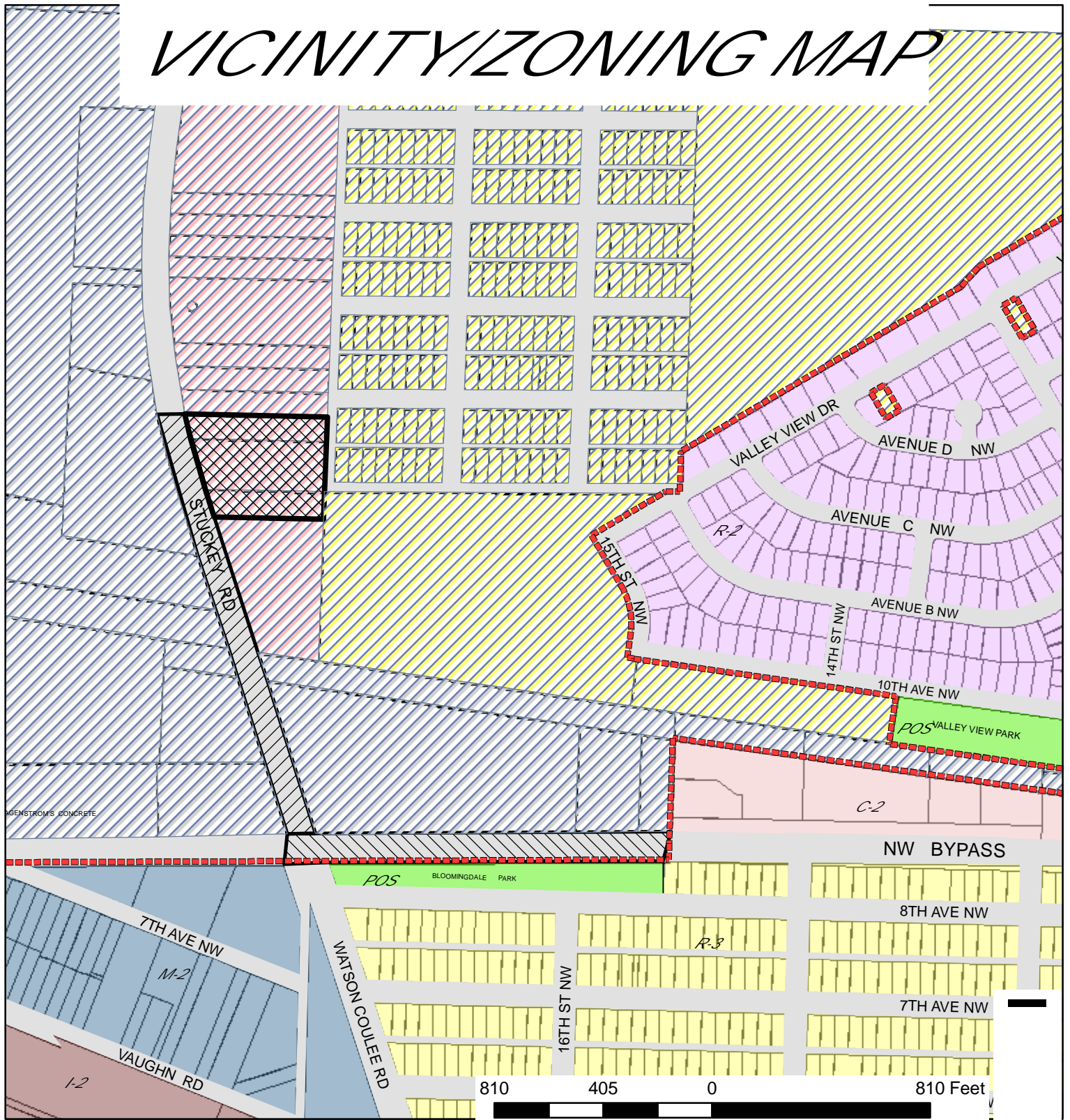


By

Lisa Kunz, City Clerk

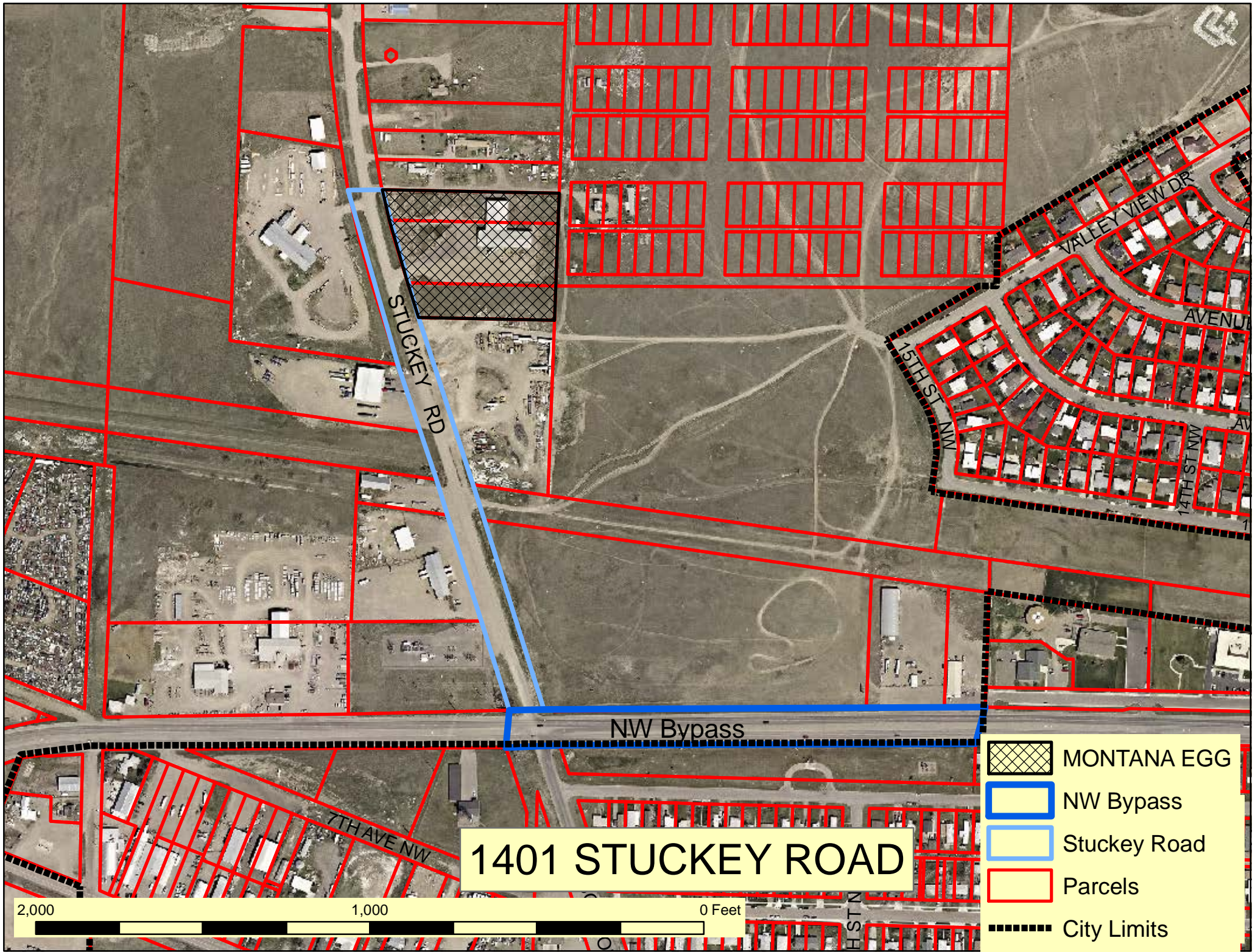
File: EggsMOU2010

VICINITY ZONING MAP



- Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana and abutting rights-of-way and segments of the Northwest Bypass and Stuckey Road proposed to be annexed to the City and establish zoning of "I-1" Light Industrial District

 B-2 County Zoning	 MONTANA EGG	 R-3 Single-family high density
 I-1 County Zoning	 STUCKEY ROAD	 M-2 Mixed-use transitional
 UR County Zoning	 NW BYPASS	 POS Parks and Open Space
 City Limits	 R-2 Single-family medium density	 I-2 Heavy industrial
	 C-2 General commercial	



**ANNEXATION AGREEMENT
FOR
MARKS 6A, 7 & 8, LOCATED IN NW¼ SECTION 3, TOWNSHIP 20 NORTH,
RANGE 3 EAST, CASCADE COUNTY, MONTANA,
MONTANA EGGS LLC.,
CASCADE COUNTY, MONTANA**

1. PREFACE

The following is a binding Agreement dated this _____ day of _____, 2010, between MONTANA EGGS LLC., hereinafter referred to as “Owner,” and the CITY OF GREAT FALLS, MONTANA, a municipal corporation of the State of Montana, hereinafter referred to as “City,” regarding the requirements for the annexation to the corporate limits of Marks 6A, 7 & 8, located in NW¼ Section 3, Township 20 North, Range 3 East, Cascade County, Montana, hereinafter referred to as “Subdivision.”

2. SUPPORTING DOCUMENTS

- A. Memorandum of Understanding dated the 21st day of September, 2010
- B. Certificate of Survey aggregating Marks 6A, 7 & 8 into one tract of land to be prepared and filed by the Owner before connection to City utilities.
- C. Final engineering drawings and specifications prepared by Stelling Engineering, 614 Park Dr S, Great Falls MT 59405, consisting of documents for extension of City’s sanitary sewer main and water main to serve Subdivision. Said drawings and specifications are on file in the City Engineer’s Office.
- D. Site plan attached hereto as Exhibit “A” illustrating proposed building location.

3. UNFORESEEN POTENTIALITIES

It is mutually recognized, understood and agreed by Owner and City that subsequent to the time this agreement was entered into, events may occur and actions may be taken which were unforeseen by either party or both parties hereto. In this perspective, it is therefore, agreed that the parties may by mutual subsequent agreement modify the terms, conditions and covenants of this Agreement.

4. AMENDMENTS

Minor changes to engineering documents and such revisions to the engineering drawings as are deemed appropriate and necessary by City’s Engineer and City’s Public Works Department can be made as follows:

- A. The proposed revision will be submitted to City’s Public Works Department for review and, if approved, the City Engineer or Public Works Director will sign and adequately annotate the change.
- B. The annotated revision becomes a part of this Agreement upon City’s Public Works Department approval.
- C. Changes during construction shall be made by change order approved by City’s Public Works Department.
- D. “As Built” reproducible drawings shall be supplied to City’s Engineer upon completion of the construction.
- E. All amendments to this Agreement, except as allowable above in this section, shall be in writing and approved by City and Owner.

5. FEES AND CHARGES

A. Prior to annexation of Subdivision, Owners shall, in addition to the \$700.00 Zoning Fee, \$100.00 Annexation Application Fee, \$200.00 Agreement Fee and \$100.00 Annexation Resolution Fee, which have been paid, pay the following required fees as provided by City policy, ordinances and resolutions:

a) Storm Sewer Fee (\$250/acre x 4.122 acre)	\$1030.00
b) Recording Fees for annexation documents (\$11 per page x 10 pages)	\$110.00
Total fees made payable to City of Great Falls	\$ 1,140.00

- B. Owners or their successors or assigns shall reimburse City for its expenses incurred in testing and acceptance of public utilities to serve Subdivision at the rates charged by City for said work at the time performed.
- C. Water tapping, water connection, sewer service tapping, and sewer connection fees will be assessed at the time of installation.
- D. The absence of any fee from this agreement lawfully charged by the City in connection with construction activity associated with Subdivision shall not constitute a waiver by the City.

6. SOIL AND/OR GROUNDWATER CONDITIONS

Owner hereby agrees to indemnify and hold the City, its employees, agents and assigns harmless for and against all damages, claims, attorney fees, judgments, demands and/or liabilities that may, arise from, be attributable to or be sustained as a result of adverse soil and/or groundwater conditions associated with Subdivision.

7. WATER MAIN, AND SANITARY SEWER MAIN REIMBURSEMENTS

A. The City will design and build all of the water main and sanitary sewer main required to service the Subdivision. The Owner will reimburse the City 100% of the cost of extensions north along Stucky Road to the northern boundary of the Subdivision.

Owner shall be entitled to reimbursement from abutting properties along said extensions for their proportionate share of the costs of said improvements (sanitary sewer main and water main) referenced in paragraph 2.C. hereinabove.

- B. The City shall be entitled to reimbursement from abutting properties along said extensions along the Northwest Bypass from the abutting properties for their proportionate share of said improvements (sanitary sewer main and water main) improvements referenced in paragraph 2.C. hereinabove. The City will retain records of the actual cost of the installation of the hereinabove improvements.
- C. The new water mains installed as part of this project, are required to be twelve (12) inches rather than eight (8) inches in diameter. The City shall pay for the costs associated with upsizing the water mains.

8. FUTURE OBLIGATION FOR IMPROVING STUCKEY ROAD

Owner hereby agree to waive right to protest and agree to pay for proportionate share of the costs (conduit for public roadway lighting facilities, curb, gutter, pavement, gravel, subsurface base preparation, traffic control and signage) to improve Stuckey Road to City standards, when deemed necessary by City. Owner is responsible for the roadway improvements from the centerline of Stuckey Road, as constructed, to their property line, from the north to the south property lines (extended) of the Subdivision. The City agrees to pave Stuckey Road when 70% of the frontage between the Northwest Bypass and the north property line of the Subdivision is annexed into the City.

9. EQUIPMENT & MATERIAL RATES FOR GRAVEL ROAD MAINTENANCE

Owners hereby agrees to pay for routine maintenances events for gravel roads annexed as a part of the Subdivision. Such maintenance events would occur twice a year and be billed directly to Owner. Additional maintenance may be required because of heavy rains, high traffic volumes or heavy traffic loads may require maintenance at a cost to the Owner. When deemed necessary by the Public Works Director the following fees will be increased to cover inflation and actual maintenance costs.

Material quantity and costs per event may vary per event.

- A. Material -1 ½” Alley blend

Equipment costs per event: (includes 12% admin. fee & mobilization)

- A. Motorgrader – 2.5 hrs. @ \$124.31/hr. = \$310.75
- B. Watertruck – 2.5 hrs. @ \$85.93/hr. = \$214.82
- C. Tandem axle dumptruck – 2.5 hrs. @ \$115.38 hr. = \$288.45
- D. Rubber tired roller – 2.5 hrs. @\$109.87/hr. = \$274.67

10. FUTURE STORM DRAINAGE FACILITIES

Owner hereby agrees to waive its right to protest any future area wide special improvement district for storm drainage facilities and further agrees to pay for proportionate share of any future storm drainage improvements which service Subdivision that may be installed with or without an area wide special improvement district. The term “area wide” as used herein, means

any area larger than that covered by the Subdivision, which is a contributor to the drainage sub-basin of which Subdivision is a part.

11. SITE DEVELOPMENT

Owner hereby agrees that development upon lots within said Subdivision shall be substantially in accordance with the Site Plan attached hereto as EXHIBIT "A", and by this reference made a part hereof and applicable to City Codes, and the terms and conditions contained in this Agreement.

12. RESTRICTIONS ON BUILDING PERMITS AND OCCUPANCY

Building permits for lots in Subdivision shall not be issued until the contracts for installation of the public improvements have been executed. Owner acknowledges that the City will not permit the occupancy of any structure in the Subdivision until street improvements and water and sanitary sewer mains within Subdivision have been installed, tested and accepted by the City, which acceptance will not be unreasonably withheld by the City.

13. EXISTING STRUCTURE INSPECTION FOR LIFE SAFTY

As a condition of annexation, the City will require the applicant to allow the City Building and Fire Officials to inspect the existing on-site structures to identify any health and/or life safety items that may need to be addressed per Building, Plumbing, Electrical, Mechanical, or Fire Safety Codes. If any are found, the applicant will be given a time frame to correct noted items.

14. WAIVER OF PROTEST OF ANNEXATION

Owner does hereby waive any and all statutory procedure notice on right of protest to annexation of Subdivision, as provided for by State law.

15. WARRANTY, OWNERSHIP AND INSPECTION OF UTILITY IMPROVEMENTS

- A. The public utilities described in Paragraph 2.C. hereof shall be in all respects treated, owned and maintained by the City.
- B. Installation of the public utilities described in Paragraph 2.C. hereof, shall be subject to the City's infrastructure inspection policy in place at the time of installation.

16. ANNEXATION PREREQUISITES

Said Subdivision is contiguous to City; is not included within the boundary of any other incorporated municipality; and is not a part of any fire district existing or organized under any of the provisions of Chapter 33, Title 7, of the Montana Code Annotated. Said Subdivision, upon annexation to City, will be provided fire protection services by City comparable to that provided to incorporated properties.

17. MAINTENANCE DISTRICTS

Owner waives right to protest the lawful creation by the City of maintenance districts for any proper purpose including, but not limited to, fire hydrant and street maintenance and shall pay the proportionate share of the costs associated with said maintenance districts as they may be applied to the Subdivision.

18. CITY ACCEPTANCE AND ZONING

In consideration of the foregoing, the City hereby accepts and approves subject property for incorporation by annexation into the corporate limits of the City of Great Falls, Montana, with an assigned zoning classification of I-1 Light Industrial District. It is hereby understood that the preceding language regarding zoning of subject property does not preclude the City from reclassifying subject property if an area wide reclassification is undertaken, in which event the City agrees to reclassify said subject property as a conforming use.

19. BINDING EFFECT

The provisions, covenants and terms of this Agreement shall run with the land and bind the present owners, their devisees, heirs, successors, and assigns; and any and all parties claiming by, through, or under them, shall be taken to agree and covenant with each of the parties to the Agreement, their devisees, heirs, successors and assigns, to conform to the provisions, covenants and terms of this Agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands and seal the day, month and year first hereinabove written.

THE CITY OF GREAT FALLS, MONTANA
A Municipal Corporation of the State of Montana

Gregory T. Doyon, City Manager

ATTEST:

Lisa Kunz, City Clerk

(Seal of City)

APPROVED FOR LEGAL CONTENT:

City Attorney

OWNER: MONTANA EGGS LLC.

State of Montana)
 :SS.
County of Cascade)

On this _____ day of _____, in the year 20 _____, before me, the undersigned, a Notary Public for the State of Montana, personally appeared

_____,
known to me to be the person whose name is subscribed to the instrument within and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year first above written.

Notary Public for the State of Montana

Notary Public for the State of Montana (Printed)
Residing at _____
My commission Expires _____, 20_____

(NOTARIAL SEAL)



**CITY OF GREAT FALLS
COMMISSION AGENDA REPORT**

Item: Ordinance 3062, Amending Title 9, Fireworks.
From: Gregory T. Doyon – City Manager
Initiated By: City Commission
Presented By: Gregory T. Doyon – City Manager
Action Requested: Conduct Public Hearing and Adopt Ord. 3062.

Public Hearing:

1. Mayor conducts public hearing, calling three times each for opponents and proponents.
2. Mayor closes public hearing and asks for the will of the Commission.

Suggested Motions:

1. Commissioner moves:

“I move that the City Commission (adopt/deny) Ord. 3062.”

2. Mayor calls for a second, discussion, and calls for the vote.
-

Background: At its October 13, 2010, agenda setting session, the City Commission discussed the possibility of amending the current fireworks ordinance to accommodate firework sales prior to the New Year’s Holiday. At the December 1, 2010, agenda setting meeting the City Commission requested staff to draft a revision to Great Falls Municipal Code Title 9, Fireworks to include allowing the sale of fireworks three days prior to the New Year’s Holiday, consistent with the sales period before the July 4th holiday.

Two City departments directly affected by this ordinance have expressed some concerns about changing the current law. Those concerns include:

1. Prior development of the fireworks ordinance occurred over a lengthy period of time with significant public input. The final version was a result of compromise and consensus.
2. Allowing firework sales prior to the allowable discharge time on New Year’s is confusing to the public. Fireworks stands do not educate residents about permissible

discharge times. Early ignition of the fireworks causes a response by public safety officials to investigate.

3. Permitting for stands will need to occur for both holidays. Permits require onsite inspections by the Fire Department (as required by City fireworks policy.)
4. Firework sales are already permitted in the county and are readily available during both holidays already.

Ordinance 3062 shall be in full force and effect thirty days after final adoption by the City Commission.

Fiscal Impact: No fiscal impact to the City is anticipated, although fees may not adequately cover the cost of personnel inspecting the stands.

Alternatives: 1) Reject modification of the ordinance.

Attachments/Exhibits: Ordinance 3062

ORDINANCE 3062

**AN ORDINANCE AMENDING THE OFFICIAL CODE OF THE CITY
OF GREAT FALLS (OCCGF) TITLE 9 CHAPTER 9
ARTICLE 90 PERTAINING TO FIREWORKS**

WHEREAS, the City Commission adopted a Fireworks Policy in 1994; and,

WHEREAS, the City Commission expressed a desire to allow fireworks to also be sold in advance of the New Year Holiday; and,

WHEREAS, current Montana law specifies certain permissible dates when fireworks may be sold.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF GREAT FALLS, MONTANA:

Section 1. That Title 9, Chapter 9, Article 90 of the Official Code of the City of Great Falls (OCCGF) pertaining to Fireworks be amended as depicted in Exhibit "A" attached hereto, which removes any language indicated by a strike-out and adds any language which is bolded; and,

Section 2. This ordinance shall be in full force and effect thirty (30) days after second reading and final adoption by the City Commission.

APPROVED by the City Commission on first reading December 7, 2010.

PASSED, APPROVED AND ADOPTED by the City Commission of the City of Great Falls, Montana, on second reading December 21, 2010.

Michael J. Winters, Mayor

ATTEST:

Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

James W. Santoro, City Attorney

State of Montana)
County of Cascade : ss
City of Great Falls)

I, Lisa Kunz, City Clerk of the City of Great Falls, Montana, do hereby certify that I did post, as required by law and as prescribed and directed by the City Commission, Ordinance 3062 in three places within the limits of said City to-wit:

On the Bulletin Board, first floor, Civic Center Building;
On the Bulletin Board, first floor, Cascade County Court House;
On the Bulletin Board, Great Falls Public Library

(Seal of the City)

Lisa Kunz, City Clerk

Chapter 9 FIREWORKS

Article:

90 Fireworks

Article 90 FIREWORKS

Sections:

9.90.010	Selling and discharging dates and times
9.90.020	Possession illegal
9.90.030	Permissible fireworks
9.90.035	Littering - illegal
9.90.040	Enforcement
9.90.060	Fireworks prohibited on all public property
9.90.070	Fireworks stands operator requirements and permit fees

9.90.010 Selling and discharging dates and times

- A. The selling ~~and discharging~~ of fireworks within the incorporated limits of Great Falls shall be July 2 through July 4 **and December 29 through December 31** from 8 am to midnight. (Ord. 3062, 2010; Ord. 2965, 2007; Ord. 2664, 1994).
- B. Fireworks may be discharged **from July 2 through July 4 from 8 am to midnight and** on December 31 from 10 pm to 12:30 am January 1. Fireworks may not be sold within the incorporated city limits except as provided in 9.90.010 (A). (Ord. 3062, 2010).
- C. The Fire Chief, or designee, shall determine if there are special circumstances that warrant the discharge of fireworks not provided for in 9.90.010 A and B, and authorize such use if the circumstance is community wide and of national, state and local significance.
- D. Professional Fireworks Displays using display fireworks. Public displays of fireworks by a licensed, bonded pyrotechnic operator are exempt from 9.90.010A-C. Permits for any public display by a licensed bonded pyrotechnic operator from the Fire Department are required to conduct a public fireworks display. "Display Fireworks" means an aerial shell, salute, flash shell, comet, sky battle, mine, and any similar 1.3g (display fireworks) and 1.4g (consumer fireworks) explosive as defined by the U.S. Department of Transportation in Part 173, Title 49, Code of Federal Regulations. (Ord. 2965, 2007; Ord. 2664, 1994).

9.90.020 Possession illegal

- A. Possession of fireworks not allowed to be sold or discharged by the State of Montana shall be illegal. (Ord. 2965, 2007; Ord. 2664, 1994).
- B. It shall be unlawful for any parent, guardian, or custodian of any child, the child being age seven (7) or younger, to permit or consent to the possession or discharge by the child of any fireworks as defined herein, unless that parent, guardian or custodian be in direct supervision of the child at the time of discharge. For purposes of 9.90.020(B) "direct supervision" means the overall direction and control of an individual and requires the individual furnishing direct supervision to be present and immediately available to furnish assistance while he or she is in possession of or is discharging any and all fireworks. Direct supervision also requires the individual directly supervising to control the application of flame or other means of discharge of the firework and must be no greater than 10 feet away from the individual being directly supervised at time of the firework's discharge. (Ord. 2965, 2007)

9.90.030 Permissible fireworks

Shall be the same as those authorized by the State of Montana. (Ord. 2965, 2007)

9.90.035 Littering illegal

It shall be illegal for anyone to leave debris from discharged fireworks on any public place including but not limited to parks, sidewalks, streets, and alleys, or on private property not owned by the individual discharging the fireworks. (Ord. 2965, 2007)

9.90.040 Enforcement

- A. City Police Officers and Firefighters shall enforce these rules and regulations.

- B. Any official charged with enforcing these rules and regulations may;
 - 1. Issue a Notice to Appear to Great Falls Municipal Court for violations of this Chapter.
 - 2. Seize illegal fireworks that are offered for sale, sold, or in the possession of any individual in violations of this chapter.
 - 3. Recommend to the Community Development Department that any wholesaler/retailer found in violation of this chapter have his/her license revoked.
- C. Any person who violates these rules and regulations shall be guilty of a misdemeanor and subject to the following fines. (Ord. 2664, 1994).
 - 1st Offense - \$100
 - 2nd Offense - \$200
 - 3rd Offense - \$300
 - 4th and higher - \$1000

9.90.060 Fireworks prohibited on all public property

Fireworks may not be discharged in any city park or on any public sidewalk, street, public right-of-way, public easement or alley. (Ord. 2965, 2007; Ord. 2664, 1994).

9.90.070 Fireworks stands and permit fees

- A. Anyone, group or organization wishing to sell fireworks within the incorporated boundaries of the City of Great Falls shall obtain a special permit. The fees collected from the permit shall cover the costs to issue said permit; to inspect the fireworks stands; and costs of enforcement.
- B. Operators of fireworks stands shall educate all patrons on the
 - 1. legal, safe use of fireworks
 - 2. the dates and times allowed for fireworks to be discharged, and
 - 3. the requirement to clean up all debris left from discharged fireworks.
- C. Fireworks stand permit fees are based upon square footage as follows: (Ord. 2965, 2007; Ord. 2664, 1994).

SIZE	FEES
0 – 300 sq. ft.	\$125
301 – 1,000 sq. ft.	\$375
1,001 – 2,000 sq. ft.	\$625
2,001 – 3,000 sq. ft.	\$875
3,001 sq. ft. or larger	\$1125



Item: Audit Report, FY 2009-2010

From: Fiscal Services Department

Initiated By: Cheryl Lucas, Staff Accountant

Presented By: Coleen Balzarini, Fiscal Services Director

Action Requested: Accept Comprehensive Annual Financial Report with Independent Auditor's Report

Suggested Motion:

1. Commissioner moves:

“I move that the City Commission (accept/reject) the FY 2009-2010 Comprehensive Annual Financial Report (CAFR), responses to the Audit Management letter recommendations as presented, and authorize staff to submit the related reports to other government agencies and financial institutions as necessary.”

2. Mayor calls for a second, discussion, inquiries from the public, and calls the vote.

Staff Recommendation: Staff recommends the City Commission accept the FY 2009-2010 Comprehensive Annual Financial Report (CAFR), responses to the Audit Management letter recommendations as presented, and authorize staff to submit the related reports to other government agencies and financial institutions as necessary.

Background: The City's Audit Committee received a copy of the FY 2009-2010 CAFR, the Independent Auditor's report, and a brief summary of the FY 2009-2010 audit. The Audit Committee recommends the City Commission accept the CAFR and annual Independent Auditor's report.

Along with the FY 2009-2010 Audit Report, the City's auditors (Junkermier, Clark, Campanella, Stevens, P.C., Certified Public Accountants) issued a separate Audit Management Letter. The letter comments on any internal control recommendations related to the operations of the City that **could** adversely affect the City's ability to record, process, summarize, and report financial data. The attached document notes that the auditors' have one recommendations for FY 2009-2010.

The FY 2009-2010 CAFR will be submitted to the Government Finance Officers Association's (GFOA) Certificate of Achievement Program for review. The prior year's CAFR was submitted and subsequently awarded the Certificate of Achievement for Excellence in Financial Reporting. The City has received this certification every year since FY 1993-1994. It is anticipated the FY 2009-2010 CAFR will meet requirements to receive the certification as well, since all comments and recommendations made by GFOA for improvement of presentation were implemented in the FY 2009-2010 CAFR.

Concurrences: The City's Audit Committee, comprised of one City Commissioner, the Mayor, one citizen, the City Manager, and the Fiscal Services Director recommend approval of the FY 2009-2010 CAFR, responses to the Audit Management letter recommendations as presented, and authorize staff to submit the report to other governmental and financial agencies as required.

Fiscal Impact: The City's Bond ratings, the ability of the City to issue new debt, City eligibility for Federal Grants as well as in compliance with State of Montana Statutes are all affected by the CAFR and related reports.

Attachments/Exhibits: City of Great Falls 2009-2010 CAFR, Audit Management Recommendations and response to Independent Auditors' Report on Internal Control Structure.



Comprehensive Annual Financial Report Fiscal Year 2010

City of Great Falls
Montana

July 1, 2009—June 30, 2010

Comprehensive Annual Financial Report

City of Great Falls, Montana

Fiscal Year 2010

July 1, 2009– June 30, 2010



**Prepared by the
City of Great Falls Fiscal Services Department
Coleen Balzarini, Fiscal Services Director**



**City of Great Falls, Montana
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2010**

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**City of Great Falls, Montana
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2010**

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**City of Great Falls, Montana
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2010**

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P.O. Box 5021, 59403-5021

December 17, 2010

Citizens of the City of Great Falls
Honorable Mayor and City Commission
City of Great Falls, Montana

I am pleased to submit the Comprehensive Annual Financial Report of the City of Great Falls, Montana for the fiscal year ended June 30, 2010. The Fiscal Services Department staff is responsible for preparing this report. Montana statutes state that local governments must file a financial report with the Montana Department of Administration within six months of the end of a fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2010. Management is responsible for the content of the report, the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures. It is believed that the data presented is accurate in all material aspects, presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds. This belief is based on a comprehensive system of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. All disclosures necessary for the readers to gain maximum understanding of the City's financial affairs have been included.

Junkermier, Clark, Campanella, Stevens, P. C., have issued an unqualified ("clean") opinion on the City of Great Falls' financial statements for the fiscal year ended June 30, 2010. The independent auditor's report is located at the front of the financial section of this report (page 7).

Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in combination with it. The City of Great Falls' MD&A can be found immediately following the report of the independent auditors (page 9).

PROFILE OF GOVERNMENT

The City of Great Falls, incorporated in 1888, operates under the Commission-Manager form of government. The Mayor and four City Commissioners are elected at large, by popular vote, on a non-partisan basis. The Mayor serves a two-year term, while Commissioners serve four-year terms. The City Manager is appointed by the City Commission and is in turn responsible for all other City employees. The city became a charter form of government in accordance with the Constitution of Montana effective July 1, 1986. This charter entitles the city to all the powers of a self-governing charter city not prohibited by the Montana Constitution, the charter, or specific provisions of Montana law. The self-governing powers of the city shall be liberally construed. Every reasonable doubt as to the existence of a power or authority of the city shall be resolved in favor of the existence of that power or authority.

Services provided by the City of Great Falls include police, fire, planning, library, street repair and maintenance, water, sanitary sewer, storm drain, sanitation, electricity supply, and community and economic development. Great Falls has nine neighborhood councils comprised of five members each. Members are elected to two-year terms. The elections are held in conjunction with the City general election. Neighborhood council members must be residents of their designated districts. The councils act in an advisory capacity to the City Commission, the City Manager, and to other City advisory bodies. The Municipal Court Judge is also an elected position with a four-year term of office.

The City has had an audit committee since fiscal year 1992. Members include the Mayor, a City Commissioner, the City Manager, the City Fiscal Services Director, and one private citizen. During the annual audit, committee members are kept apprised of the audit schedules' progression and any special events that may come to light during the audit. Committee members may make suggestions for additional information to be included in the letter of transmittal or the statistical section.

Montana statutes require the Commission to approve and adopt by resolution the budget by the later of the second Monday in August or 45 calendar days after receiving certified taxable values from the Montana Department of Revenue. The legal spending limits of the City of Great Falls are established at the fund level. Funds with appropriated budgets are the General Fund, special revenue funds, debt service funds, capital project funds, enterprise funds, and internal service funds.

GREAT FALLS AND CASCADE COUNTY ECONOMIC OUTLOOK

The base economy of Great Falls is predominantly agricultural, medical services, and military. The job sector for Great Falls is diversified with 9% of the workforce in professional and business services, 19% in educational and health services, 16% in government, 14% in leisure and hospitality, 22% in trade, transportation and utilities, and 10% in goods producing. The economic downturn over the past year has created a challenging environment for cities and towns across the country. Fortunately, Great Falls has not experienced the significant revenue declines requiring deep service cuts as experienced by other Montana communities. The fiscal year 2010 unemployment rate of 5.8% compares unfavorably to the fiscal year 2000 Great Falls rate of 5.1% but favorably to the 2010 national rate of 9.6%. The new Tourism Business Improvement District in Great Falls provides funding resources for new, as well as existing events, increasing overnight visitorship to the area. The Great Falls Development Authority (GFDA) is working to create a rail-served agri-tech park. GFDA has secured an option on 950 acres at the northeast edge of the City for the agri-tech park. They also saw several energy projects get under way, such as the Montana-Alberta Tie Line. Cascade County, City of Great Falls and Great Falls Development Authority continue participating in the Malmstrom Air Force Base (MAFB) Joint Land Use Study (JLUS). The purpose of the JLUS is to ensure that only compatible development occurs near MAFB in the accident potential zones and areas impacted by high noise. This process will study the need to protect MAFB's operational capacity.

BUDGET OBJECTIVES FOR FISCAL YEAR 2011

The City Manager has set nine operating directives for the City of Great Falls departments. They are 1) Focus on maintaining efficient and effective core services; 2) Protect the City's investment in personnel; 3) Foster interdepartmental collaboration and long range planning in order to avoid significant increases in operating costs; 4) Avoid overextending city programs and services that cannot be financially supported; 5) Explore privatization of services, public/private partnerships, and outside sources such as grant funding to reduce operating and debt costs; 6) Work toward establishing necessary fund reserves; 7) Eliminate programs, services, or policies that cannot be financially supported within reason or could be better performed by another entity; 8) Plan ahead for capital purchases and develop a maintenance program to preserve the assets 9) Active capital planning, coordination, maintenance, and preservation.

ACCOMPLISHMENTS IN FISCAL YEAR 2010

The City saw the completion of Phase 1 of a developer initiated project in the West Bank Urban Renewal Tax Increment District. The City saw the creation of the City of Great Falls EMS Advisory Board to address issues and changes specific to the entire City EMS system. The Great Falls Housing Authority completed construction of 4 units at the Sand Hills Project. This site will eventually serve 16 low income families or elderly people for affordable housing. The City partnered with organizations to provide 3 good community free events with little or no cost to the City – Mom and Me Tennis with Benefis Healthcare; Luminary Walk with Recreational Trails, Inc. and PPL Montana, Lewis & Clark Interpretive Center, Fish Wildlife and Parks and Foothills Community Christian School; and Lion's Family FunFest with Great Falls Lions Club. The City qualified for and financed the issuance of bonds funded through the American Recovery and Reinvestment Act (ARRA) of 2009 for water and sewer infrastructure improvements. The City also qualified for ARRA funds to receive a grant to expand the Bay Drive Bike Pedestrian Path Phase I, two portions of the River's Edge Trail, Civic Center Roof Replacement and Police Department Reroof, and other projects.

LONG-TERM FINANCIAL PLANNING

As permitted by Section 7-6-4034, MCA, a balance Designated for Cash Flow shall be considered adequate at 17% (2 mo./12 mo.) of annual appropriations in tax levy supported funds (General, Library, and Planning) as well as for all other operating funds of the City including its seasonal operations. Such balances designated for cash flow shall be used to meet extended

revenue cycles, meet short term economic difficulties, respond to unique opportunities, provide for one-time expenditures, and respond to emergency and disaster situations. The balances shall not be available to meet recurring operating expenses. All departments and divisions supported by the resources of this City strive to function within the limits of the financial resources identified or available specifically to them.

RELEVANT FINANCIAL POLICIES

The City's long-term capital debt policy sets the parameters for issuing debt and provides guidance in the timing and structuring of long-term debt commitments. A separate policy issued for special improvement districts (SIDS) financing was adopted by the City Commission on November 20, 1990. The City may use debt financing for one-time capital improvement projects, unusual equipment purchases, and under the following circumstances: a) When the project is included in the City's five-year capital improvement program or is in conformance with the City's general plan. b) When the project is not included in the City's five-year capital improvement program, but it is an emerging critical need whose timing was not anticipated in the five-year capital improvement program or it is a project mandated immediately by state or federal requirements. c) When the project's useful life, or the projected service life of the equipment will be equal to or exceed the term of the financing. d) When there are designated revenues sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues. e) Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.

AWARDS

Comprehensive Annual Financial Report 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 City of Great Falls, Montana for its comprehensive annual financial report for the fiscal year ended June 30, 2009. This was the sixteenth consecutive year that the government has achieved this prestigious award (fiscal years ended 1994-2009). In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must fairly reflect the financial condition of the city and 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 that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate for the year ended June 30, 2010.

Distinguished Budget Presentation Award: The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Great Falls, Montana for its annual budget for the fiscal year beginning July 1, 2009. This was the nineteenth consecutive year that the government has achieved this prestigious award (fiscal years beginning 1991-2009). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

ACKNOWLEDGMENTS

Preparation of this report required the cooperative efforts of many City personnel; in particular, I would like to thank Melissa Kinzler, Assistant Fiscal Services Director, and the Accounting Division of the Fiscal Services Department. Their dedication to preparing this document each year is sincerely appreciated.

Respectively submitted,
/s/

Coleen Balzarini
Fiscal Services Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Great Falls
Montana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2009

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.



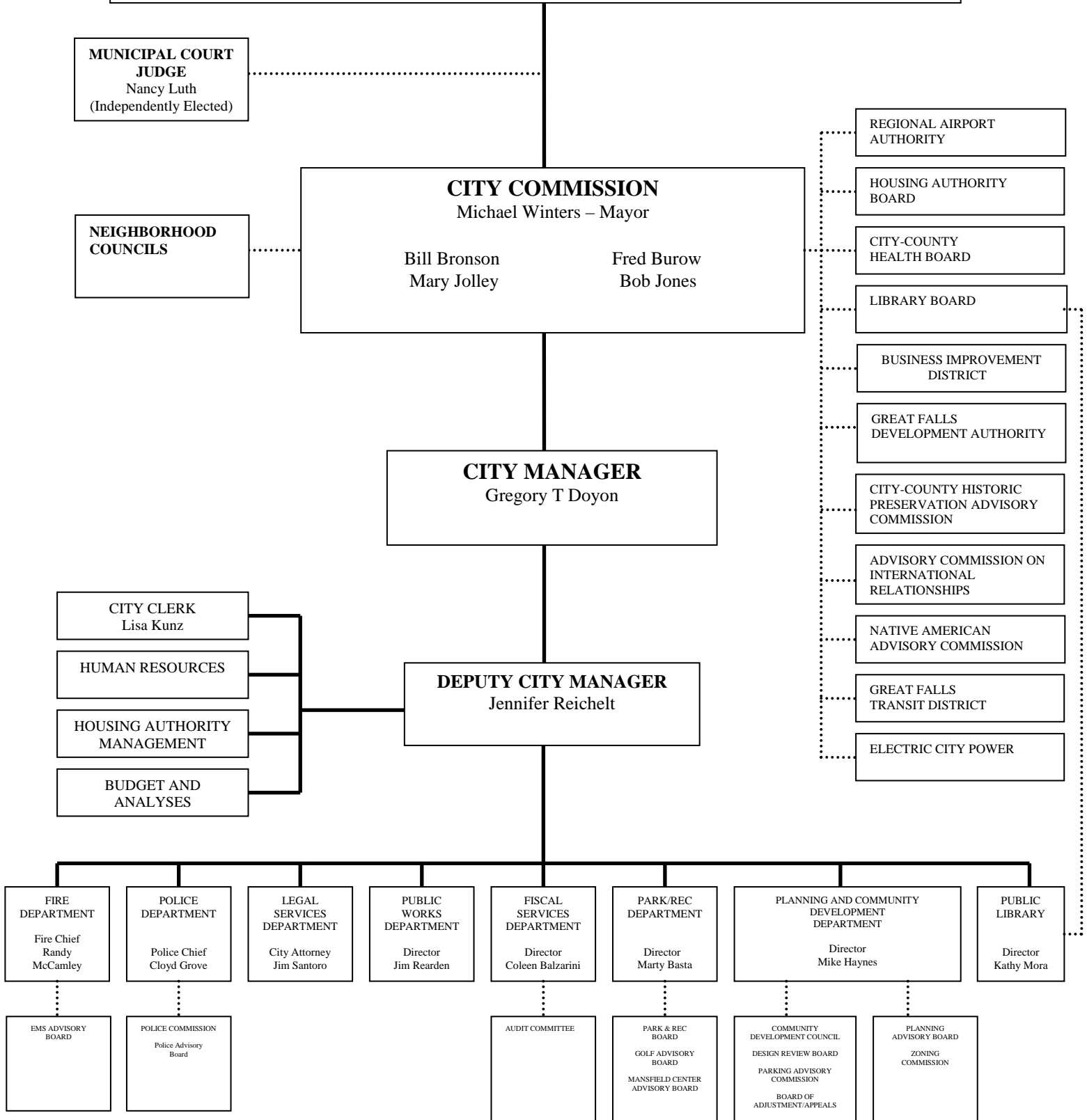
A stylized handwritten signature in black ink, appearing to be "J.R. Emery".

President

A handwritten signature in black ink that reads "Jeffrey R. Emery".

Executive Director

CITIZENS OF GREAT FALLS



City of Great Falls, Montana
 List of Elected and Appointed Officials
 June 30, 2010

Policy Making and Administrative Officials

Name	Elected Positions	Phone Number
Michael Winters	Mayor	452-5679
Bill Bronson	Commissioner	452-5921
Fred Burow	Commissioner	727-0930
Mary Jolley	Commissioner	727-2829
Bob Jones	Commissioner	453-5005
Nancy Luth	Municipal Judge	771-1380
Appointed Positions		
Gregory Doyon	City Manager	455-8450
Department Positions		
Jennifer Reichelt	Deputy City Manager	455-8417
Lisa Kunz	City Clerk	455-8451
Coleen Balzarini	City Controller/Fiscal Services Director	455-8423
Randy McCamley	Fire Chief	727-8070
Jim Santoro	City Attorney	455-8535
Marty Basta	Park & Recreation Director	771-1265
Mike Haynes	Planning and Community Development	455-8433
Cloyd Grove	Chief of Police	455-8410
Kathy Mora	Public Library Director	453-9706
Jim Rearden	Public Works Director	727-8390

All phone numbers listed above are preceded by the area code 406.



**Junkermier • Clark
Campanella • Stevens • P.C.**

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Certified Public Accountants and Business Advisors

**To the Honorable Mayor,
City Commissioners and City Manager
City of Great Falls, Montana**

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Great Falls, Montana, as of and for the year ended June 30, 2010, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Great Falls, Montana's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Great Falls Business Improvement District, the Great Falls Tourism Business Improvement District, and the Great Falls Public Library Foundation. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Great Falls Business Improvement District, the Great Falls Tourism Business Improvement District, and the Great Falls Public Library Foundation, is based on the reports of the other auditors.

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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, 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 units, each major fund, and the aggregate remaining fund information of the City of Great Falls, Montana, as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2010, on our consideration of the City of Great Falls, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and actuarial valuation of postretirement benefits and budgetary comparison information on pages 9 through 17 and 74 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 and the other auditors 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.

**To the Honorable Mayor,
City Commissioners and City Manager
City of Great Falls, Montana**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Great Falls, Montana's, financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of the other auditors, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Junkermier, Clark, Campanella, Stevens, P.C.

Great Falls, Montana
December 16, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Great Falls, we offer readers of the City of Great Falls' financial statements this narrative overview and analysis of the financial activities of the City of Great Falls for the fiscal year ended June 30, 2010. We encourage readers to consider the information presented here in combination with additional information that we have furnished in the accompanying letter of transmittal found on pages 1 - 3 and the City's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS

- The assets of the City of Great Falls exceeded its liabilities at the close of the most recent fiscal year by \$200,189,440. Of this amount, \$28,347,840 may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$4,780,290 in comparison with the prior year. The majority of this increase is attributable to an increase in capital assets, net of related debt, primarily in the governmental activities with the decrease in debt.
- As of the close of the most recent fiscal year, the City of Great Falls' governmental funds reported combined ending fund balances of \$14,437,965, an increase of \$2,110,703 in comparison with the prior year. Approximately ninety – two percent of this total amount, \$13,219,207, is available for spending at the government's discretion.
- At the close of the most recent fiscal year, unreserved fund balance for the general fund was \$4,723,978, or 19.8 percent of total general fund expenditures and transfers out.
- The City of Great Falls's bonded debt increased by \$621,987 (2 percent) during the most recent fiscal year. The key factor in this increase was the issuance of debt for utility revenue bonds. The City's legal debt margin availability is \$58,787,744.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Great Falls' basic financial statements which are comprised of four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) other required supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS. The government-wide financial statements, presented on pages 19 – 21, are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the City of Great Falls' assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City of Great Falls is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., delinquent taxes and earned but unused compensated absences).

The government-wide financial statements distinguish functions of the City of Great Falls that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Great Falls include general government, public safety, public works, culture and recreation, housing and development, and interest and fees. The business-type activities of the City of Great Falls include activities such as water, sanitary sewer, storm drain, sanitation, electric, and golf courses operations.

The government-wide financial statements include not only the primary government of the City of Great Falls but also three component units, the Great Falls Business Improvement District, the Great Falls Tourism Business Improvement District and the Great Falls Library Foundation. The exclusion of the component units would cause the City of Great Falls' financial statements to be misleading or incomplete and should, therefore, be included in the City of Great Falls' financial

reports. Consolidated financial information for these component units is reported separately from the financial information presented for the primary government itself. Requests for additional information for the component units should be addressed to Great Falls Business Improvement District, 417 Central Avenue, Suite 320, Great Falls, MT 59401 for Great Falls Business Improvement District information; Great Falls Tourism Business Improvement District, 808 5th Avenue North, Great Falls, MT 59403; and DeeAnn Andre, Executive Director, Great Falls Public Library Foundation, PO Box 742, Great Falls, MT 59403 for Great Falls Library Foundation information.

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 City of Great Falls, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Great Falls can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. 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.

The City of Great Falls maintains thirty-seven 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 Street District fund, and the Community Development Block Grant fund, all of which are considered to be major funds. Data for the basic governmental fund financial statements is presented on pages 22 – 25. Data from the other thirty-four governmental funds are combined into a single, aggregated presentation, on pages 82 – 115.

The City of Great Falls adopts an annual appropriated budget. A budgetary comparison schedule has been provided for the General Fund and the major special revenue funds to demonstrate compliance with this budget. In addition, the City has provided budgetary comparison schedules for non-major governmental funds.

Proprietary Funds. The City of Great Falls 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 City of Great Falls uses enterprise funds to account for its water, sewer, storm drain, electric, sanitation, safety services, parking, golf courses, swim pools, recreation, multi-sports, civic center events and port authority operations. Internal service funds are an accounting device to accumulate and allocate costs internally among the City of Great Falls' various functions. The City of Great Falls uses internal service funds to account for administrative services, central communications, health and benefits, insurance and safety, fiscal services, information technology, central garage, engineering, public works, and facility services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sewer, Storm Drain, Sanitation, Electric, Port Authority and Golf Courses operations funds, all of which are considered to be major funds of the City of Great Falls. Data for these major funds is presented on pages 26 – 33. The other six proprietary funds are combined into a single, aggregated presentation, presented on pages 116 – 124. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements, presented on pages 125 – 137.

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 statement because the resources of those funds are not available to support the City of Great Falls' own programs. The accounting used for fiduciary funds is much like that used

for proprietary funds. Combined data for the fiduciary funds is presented on pages 34 – 35 with detail data presented on pages 138 – 143.

NOTES TO THE FINANCIAL STATEMENTS. The notes, presented on pages 36 – 74, provide additional narrative and tabular information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

OTHER INFORMATION. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Other Post Employment Benefits and the City of Great Falls’ budgetary control, on pages 75 – 81.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. At the end of the most recent fiscal year, the assets of the City of Great Falls exceeded its liabilities by \$200,189,440.

By far the largest portion of the City of Great Falls’ net assets, \$160,298,638, (80 percent) reflects its investment in capital assets (land, buildings, machinery and equipment, etc.) net of related debt used to acquire those assets that is still outstanding. The City of Great Falls uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Great Falls’ investment in its 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.

City of Great Falls’ Net Assets

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets:						
Current and other						
assets	\$ 28,807,593	\$ 26,353,067	\$ 25,144,645	\$ 24,047,184	\$ 53,952,238	\$ 50,400,251
Capital assets	77,380,680	75,109,331	121,063,224	119,969,053	198,443,904	195,078,384
Total assets	106,188,273	101,462,398	146,207,869	144,016,237	252,396,142	245,478,635
Liabilities:						
Noncurrent						
liabilities	10,020,920	7,560,784	33,527,576	33,961,492	43,548,496	41,522,276
Current liabilities	2,808,068	3,058,158	5,850,138	5,489,051	8,658,206	8,547,209
Total liabilities	12,828,988	10,618,942	39,377,714	39,450,543	52,206,702	50,069,485
Net assets:						
Invested in						
capital assets, net of related debt	72,695,192	69,299,156	87,603,446	86,137,271	160,298,638	155,436,427
Restricted	825,860	2,217,136	10,717,102	10,182,501	11,542,962	12,399,637
Unrestricted	19,838,233	19,327,164	8,509,607	8,245,922	28,347,840	27,573,086
Total net assets	\$ 93,359,285	\$ 90,843,456	\$106,830,155	\$104,565,694	\$200,189,440	\$195,409,150

An additional portion of the City of Great Falls’ net assets, \$11,542,962, represents resources that are subject to external restrictions on how they may be used. Restricted assets reported for the business-type activities were \$10,717,102. The majority of these assets are related to the debt service reserve required for the issuance of revenue related debt. The remaining balance of unrestricted net assets, \$28,347,840, may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the most recent fiscal year, the City of Great Falls is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

City of Great Falls' Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2008
Revenues:						
Program revenues:						
Charges for services	\$12,756,358	\$12,449,848	\$ 35,584,693	\$ 35,245,397	\$ 48,341,051	\$ 47,695,245
Operating grants and contributions	609,709	825,758	500	3,082	610,209	828,840
Capital grants and contributions	5,098,770	2,174,440	1,040,067	433,792	6,138,837	2,608,232
General revenues:						
Property taxes, levied for general purposes	14,313,622	16,004,331	-	-	14,313,622	16,004,331
Grants and contributions, unrestricted	8,559,609	8,532,724	-	-	8,559,609	8,532,724
Other	250,613	294,352	255,765	308,639	506,378	602,991
Miscellaneous	1,066,106	728,078	172	19,240	1,066,278	747,318
Total revenues	<u>42,654,787</u>	<u>41,009,531</u>	<u>36,881,197</u>	<u>36,010,150</u>	<u>79,535,984</u>	<u>77,019,681</u>
Expenses:						
General government	6,896,504	6,280,562	-	-	6,896,504	6,280,562
Public safety	16,826,227	16,053,948	-	-	16,826,227	16,053,948
Public works	4,966,357	4,794,550	-	-	4,966,357	4,794,550
Culture and recreation	4,866,669	5,607,567	-	-	4,866,669	5,607,567
Housing and development	4,725,478	2,958,565	-	-	4,725,478	2,958,565
Interest and fees	329,874	332,216	-	-	329,874	332,216
Water	-	-	7,336,143	7,313,512	7,336,143	7,313,512
Sewer	-	-	7,340,178	7,281,065	7,340,178	7,281,065
Storm Drain	-	-	1,252,472	1,245,318	1,252,472	1,245,318
Sanitation	-	-	3,165,548	3,231,635	3,165,548	3,231,635
Electric	-	-	11,050,768	10,724,225	11,050,768	10,724,225
Port Authority	-	-	332,034	340,881	332,034	340,881
Golf Courses	-	-	1,414,297	1,460,828	1,414,297	1,460,828
Other	-	-	4,253,145	4,271,610	4,253,145	4,271,610
Total expenses	<u>38,611,109</u>	<u>36,027,408</u>	<u>36,144,585</u>	<u>35,869,074</u>	<u>74,755,694</u>	<u>71,896,482</u>
Increase in net assets before transfers	4,043,678	4,982,123	736,612	141,076	4,780,290	5,123,199
Transfers	(1,527,849)	(2,292,865)	1,527,849	2,292,865	-	-
Increase in net assets	<u>2,515,829</u>	<u>2,689,258</u>	<u>2,264,461</u>	<u>2,433,941</u>	<u>4,780,290</u>	<u>5,123,199</u>
Net assets - beginning	<u>90,843,456</u>	<u>88,154,198</u>	<u>104,565,694</u>	<u>102,131,753</u>	<u>195,409,150</u>	<u>190,285,951</u>
Net assets - ending	<u>\$93,359,285</u>	<u>\$90,843,456</u>	<u>\$ 106,830,155</u>	<u>\$104,565,694</u>	<u>\$ 200,189,440</u>	<u>\$ 195,409,150</u>

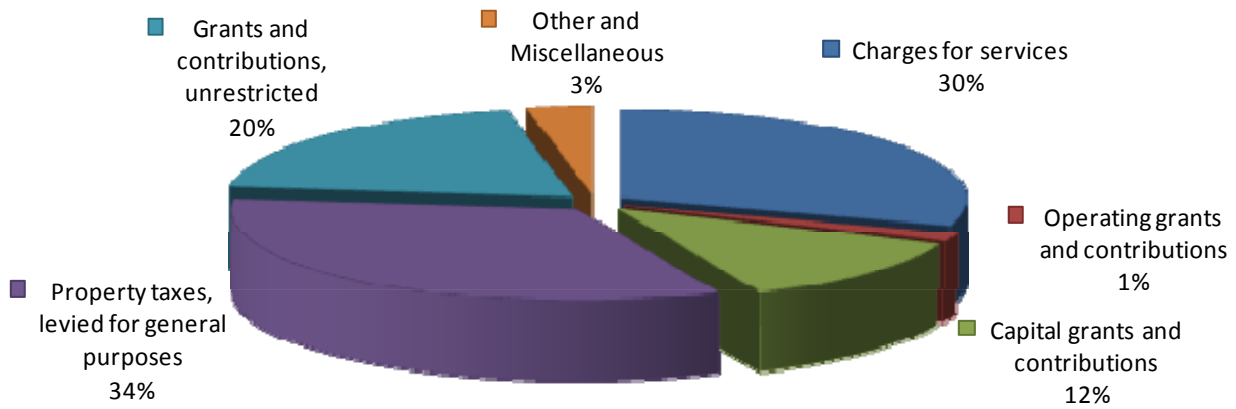
The City of Great Falls' revenues totaled \$79,535,984. The total cost of all programs and services was \$74,755,694. The government was able to cover this year's costs in both governmental activities and business-type activities. Our analysis below separately considers the operations of governmental and business-type activities.

Governmental activities. Revenues for the most recent year from governmental activities were \$42,654,787 while expenses were \$38,611,109. Net assets thus increased by \$4,043,678 before transfers. Taxes decreased by \$1,690,709 primarily due to the completion of an urban tax increment district (Tax Increment Bond fund). Capital grants and contributions, increased by \$2,924,330 primarily due to new stimulus grants being awarded for housing and development. Charges for services increased by \$306,510 primarily due to increases in internal service fund charges for the Central Garage and Engineering funds.

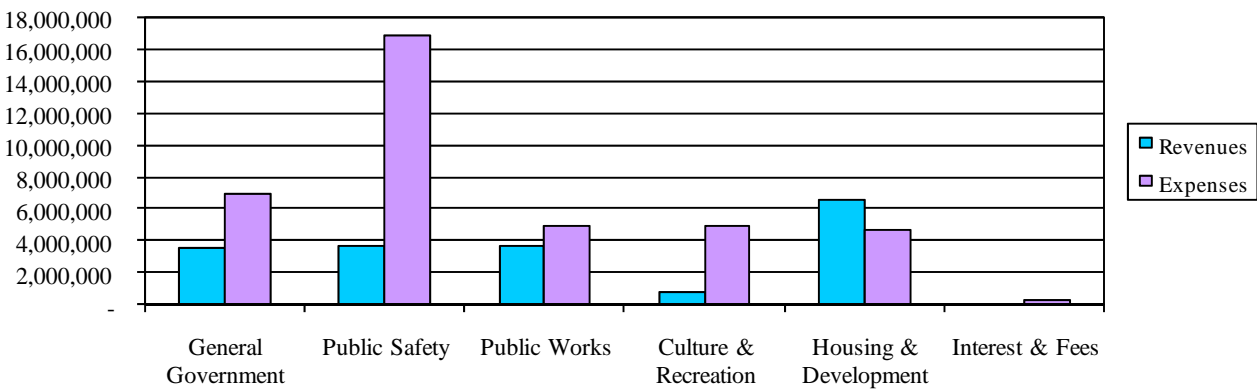
General government related expenses increased by \$615,269 primarily due to an increase in expenses in the Health and Benefit fund. Public safety related expenses increased by \$772,279 primarily due to the increased activity in the police and fire operations in the General Fund and the Police Special Revenue fund. Public works related expenses increased by \$171,807 due to increased activity in the Street Fund for operations. Housing and development expenses increased by \$1,766,913 due to increased activity in the stimulus grant programs. Interest and fees decreased by \$2,342 due to retirement of debt.

Housing and development program revenues exceed program expenses by \$1,783,889 primarily due to capital grants and contributions being recorded as capital assets construction.

Revenues by Source - Governmental Activities

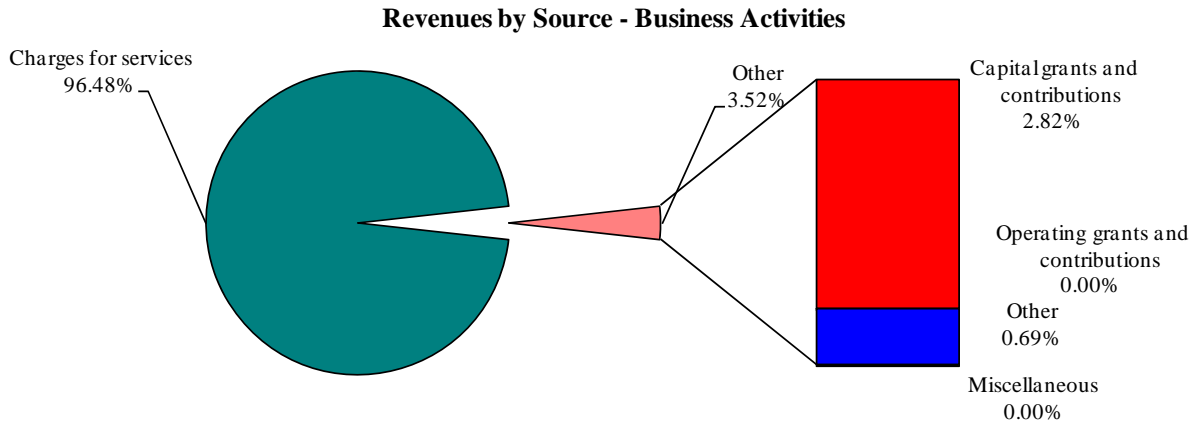


Program Revenues and Expenses - Governmental Activities

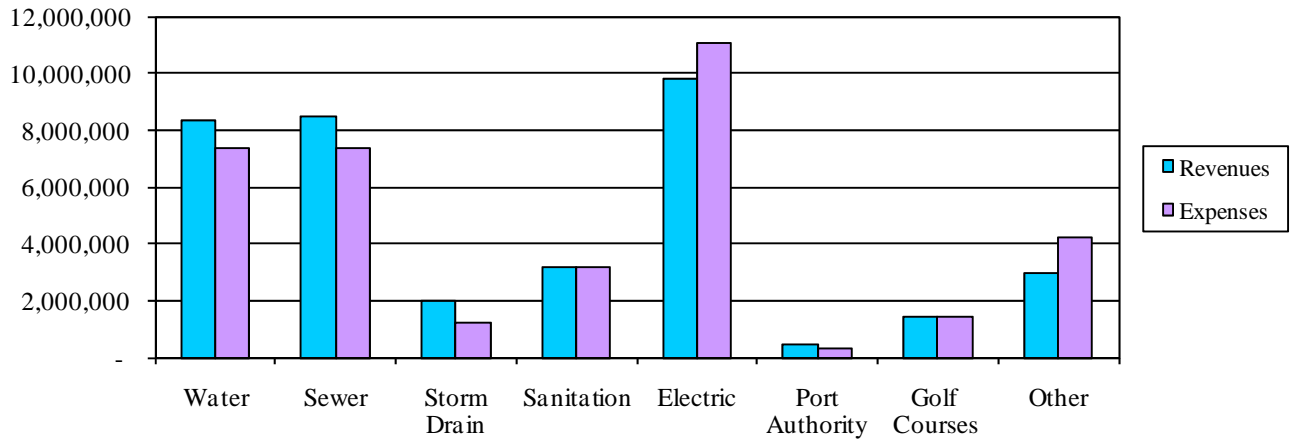


Business-type activities. Revenues for the most recent year from business-type activities were \$36,881,197 while expenses were \$36,144,585. Net assets thus increased by \$736,612 before transfers. Overall revenue derived from charges for services increased \$339,296 primarily due to rate increases in the Water, Sewer, Storm Drain, and Sanitation funds. The business-type activities expenses increased by \$275,511, primarily due to increased activity in the Water, Sewer, and Electric funds. Other business-type fund expenses were \$1,290,310 more than the revenues primarily due to the Safety

Services fund, the Parking fund, the Swim Pools fund, the Recreation fund, and the Civic Center Events fund. The majority of these funds are subsidized by transfers in.



Program Revenues and Expenses - Business-type Activities



CITY OF GREAT FALLS' FUND FINANCIAL ANALYSIS

As noted earlier, the City of Great Falls uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Great Falls' governmental fund reporting is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Great Falls' financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the most recent fiscal year, the City of Great Falls' governmental funds reported combined ending fund balances of \$14,437,965, an increase of \$2,110,703 in comparison with the previous year. Approximately ninety-two percent of this total amount, \$13,219,207, constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to provide required security for long-term debt obligations.

The General fund is the chief operating fund of the City of Great Falls. At the end of the most recent fiscal year, unreserved fund balance in the General fund was \$4,723,978. As a measure of the General fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Fund balance represents 19.8 percent of total General fund

expenditures and transfers out, in compliance with internally set requirements of 17 percent. During the most recent fiscal year, the fund balance of the City of Great Falls' General fund increased by \$1,212,054. Elements of this increase include an increase in taxes revenue collected due to timing in personal property collection and under spending in expenditure budget.

The Street fund reports operations of the Street Division. At the end of the most recent fiscal year, unreserved fund balance in the Street fund was \$3,328,610. Fund balance represents 68.6 percent of total Street fund expenditures, in compliance with internally set requirements. During the most recent fiscal year, the fund balance of the City of Great Falls' Street fund increased by \$322,422. A primary element of this increase is from assessments received for activities of the street maintenance. This is a planned increase in fund balance to be used for future maintenance projects.

The Community Development Block Grant fund accounts for federal funds received to assist in the development of the urban community. At the end of the most recent fiscal year, unreserved fund balance in the Community Development Block Grant fund was \$401,623. Fund balance represents 17 percent of total Community Development Block Grant fund expenditures, in compliance with internally set requirements. During the most recent fiscal year, the fund balance of the City of Great Falls' Community Development Block Grant fund increased by \$3,787. Elements of this increase include an increase in the amount of grants received.

Proprietary funds. The City of Great Falls' proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Restricted net assets of the enterprise funds totaled \$10,717,102. Unrestricted net assets of the enterprise funds totaled \$8,509,607. The total increase in net assets for the enterprise funds is \$2,264,461 primarily due to an increase in invested in capital assets, net of related debt in the Sewer fund and an increase in unrestricted net assets in the Water fund and Sewer fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget netted an increased budget of \$1,626. The major differences were due to an increase in transfers out for additional tax revenue collected and transferred to the Library Fund and an increase in proceeds of general capital asset dispositions. During the year, revenues were more than budgetary estimates and expenditures were less than budgetary estimates.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The City of Great Falls' investment in capital assets for its governmental and business-type activities as of June 30, 2010, is \$198,443,904, net of accumulated depreciation. This investment in capital assets includes land, buildings and structures, improvements, machinery and equipment, infrastructure and construction in progress. The total increase in the City of Great Falls' investments in capital assets for the most recent fiscal year was 1.7 percent.

City of Great Falls' Capital Assets (net of depreciation)

	Governmental Activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 9,853,958	\$ 9,930,318	\$ 4,115,316	\$ 4,115,316	\$ 13,969,274	\$ 14,045,634
Intangible	471,182	-	-	-	471,182	-
Buildings	8,038,686	8,107,239	14,721,321	14,959,428	22,760,007	23,066,667
Improvements	19,721,872	19,710,988	48,970,554	51,991,285	68,692,426	71,702,273
Machinery and equipment	5,882,890	4,870,302	2,880,706	3,040,065	8,763,596	7,910,367
Infrastructure	32,583,073	32,444,653	44,500,278	42,022,464	77,083,351	74,467,117
Construction in progress	829,019	45,831	5,875,049	3,840,495	6,704,068	3,886,326
Total capital assets	<u>\$ 77,380,680</u>	<u>\$ 75,109,331</u>	<u>\$121,063,224</u>	<u>\$119,969,053</u>	<u>\$198,443,904</u>	<u>\$195,078,384</u>

Major capital asset events during the most recent fiscal year included the reconstruction of swim pools, streets, water mains, sewer mains, and storm drains. Further detail on capital assets is presented in Note 6 on pages 51 – 52.

Long-term debt. At the end of the most recent fiscal year, the City of Great Falls had total bonded debt of \$33,940,472. Of this amount, \$3,653,944 is general obligation bonds, \$490,000 is special assessment debt for which the City is obligated to pay even if the assessments on the property owners are in default up to the amount available in the Special Improvement District Revolving fund; \$2,000,000 is tax increment urban renewal bonds to be repaid from the tax increments received by the City from its West Bank urban renewal area; and \$27,796,528 are bonds secured solely by specified revenue sources. Further information on long-term debt is presented in Note 8 on pages 53 – 65.

City of Great Falls' Outstanding Debt
General Obligation and Revenue Bonds

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenue bonds	\$ -	\$ -	\$ 27,796,528	\$ 27,697,993	\$27,796,528	\$ 27,697,993
General obligation	3,653,944	3,961,366	-	-	3,653,944	3,961,366
Special assessment	490,000	555,000	-	-	490,000	555,000
Urban renewal tax increment bonds	2,000,000	1,104,126	-	-	2,000,000	1,104,126
Total	\$6,143,944	\$5,620,492	\$ 27,796,528	\$ 27,697,993	\$33,940,472	\$ 33,318,485

During the most recent fiscal year, the City of Great Falls' bonded debt increased by \$621,987 (2 percent). This is primarily due to issuance of new debt.

The City of Great Falls maintains insured ratings from Moody's "A2" for general obligation bonds and "A3" for revenue debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2.50% of its total assessed valuation. The current legal debt capacity for the City of Great Falls is \$62,441,688, of which \$58,787,744 is unused by the City.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The unemployment rate in July 2010 for Cascade County, Montana, of which the City of Great Falls is the county seat, was 5.8 percent, which increased 1.4% from a year ago. This compares favorably with the national unemployment rate of 9.6 percent and the Montana unemployment rate of 7.3 percent.

The majority of City of Great Falls' taxes are generated from real and personal property. Since the State of Montana and the City of Great Falls do not have sales taxes, the downturn in the national economy does not have a direct effect on tax revenue. It does have an indirect effect in such that the City of Great Falls newly taxable property will be fluctuating. If the mill value decreases with the "floating mill" the City does have the ability to increase the amount of mills to make up the difference in lost value.

Future challenges and opportunities for the City of Great Falls include:

1. There have been great advances in maintenance of the City's capital assets due to the receipt of stimulus money.
2. Despite the current economy, there have been no personnel reductions at the City.
3. The City is excited about new development in the West Bank Urban Renewal District. With the completion of 3rd Avenue NW, the roadway will open additional development opportunities in a blighted area creating new jobs, park development opportunities, and trail access along the mighty Missouri River.
4. In August 2009, voters were asked to consider supporting public safety levies that would increase the number of police officers and firefighters on duty. Even though both requests failed, the City will endeavor to provide efficient and effective public safety services.
5. Without robust growth to offset general operational increases, it is difficult for the City to continue maintaining services at the same levels, year after year, without adjusting fees or decreasing programming. One clear example of this is the Morony Natatorium Pool. The facility needs extensive work and renovation. It also receives an

annual allocation of \$250,000 from the General Fund. Pool fees alone do not remotely cover the operating expense of the facility, never mind the capital improvement work needed to keep the pool open in the future.

6. The City Commission voted to discontinue discussions with the Great Falls Animal Association concerning the animal shelter after exploring whether or not a joint partnership would work. The City also recently received a generous private donation toward the animal shelter. The Commission will consider use of those funds once the future of the City's involvement in the animal shelter is clear.
7. The Great Falls City Commission replaced the Electric City Power Board of Directors and appointed themselves as Directors in April 2010. The Commission/ECP Board directed staff to explore withdrawing from the electric utility business. The City Commission/ECP Board also explored voluntary rate increases with certain customers during the year. Staff continues to provide information to the City Commission/ECP Board about its options.

After reviewing all the financial indicators of the City of Great Falls, the City as a whole has improved as a result of the year's activities. Investments in the City's capital assets increased in fiscal year 2010.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Great Falls' finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Coleen Balzarini, Fiscal Services Director, PO Box 5021, Great Falls, MT 59403.

Basic Financial Statements

City of Great Falls, Montana
Statement of Net Assets
June 30, 2010

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Total	Business Improvement District	Tourism Business Improvement District	Public Library Foundation
ASSETS						
Current assets						
Cash and cash investments	\$ 14,481,932	\$ 11,219,850	\$ 25,701,782	\$ 119,934	\$ 33,274	\$ 1,807,756
Receivables						
Taxes	2,096,978	-	2,096,978	-	-	-
Special assessments	1,045,821	-	1,045,821	80,490	439,397	-
Accounts	253,395	4,042,763	4,296,158	621	-	-
Accrued interest	59,560	64,687	124,247	-	-	-
Loans	2,547,453	-	2,547,453	-	-	-
Other	209	-	209	-	-	-
Due (to) from other city funds	3,061,038	(3,061,038)	-	-	-	-
Due from other governments	670,257	711,154	1,381,411	-	-	-
Inventories	171,154	356,664	527,818	-	-	-
Prepaid items	132,479	315,926	448,405	1,461	-	-
Other current assets	100,349	-	100,349	-	-	-
Total current assets	<u>24,620,625</u>	<u>13,650,006</u>	<u>38,270,631</u>	<u>202,506</u>	<u>472,671</u>	<u>1,807,756</u>
Noncurrent assets						
Restricted cash and investments	3,365,269	11,171,948	14,537,217	-	-	25,870
Foundation investments	-	-	-	-	-	14,268
Advance to (from) other funds	821,699	(821,699)	-	-	-	-
Investment in joint venture	-	1,144,390	1,144,390	-	-	-
Capital assets						
Non-depreciable capital assets	11,154,159	9,990,365	21,144,524	-	-	-
Depreciable capital assets, net	66,226,521	111,072,859	177,299,380	455,260	-	-
Total noncurrent assets	<u>81,567,648</u>	<u>132,557,863</u>	<u>214,125,511</u>	<u>455,260</u>	<u>-</u>	<u>40,138</u>
Total assets	<u>106,188,273</u>	<u>146,207,869</u>	<u>252,396,142</u>	<u>657,766</u>	<u>-</u>	<u>1,847,894</u>
LIABILITIES						
Current liabilities						
Accounts payable	2,111,935	2,064,655	4,176,590	164,666	-	-
Unearned revenue	-	44,501	44,501	-	-	-
Compensated absences	177,398	57,310	234,708	-	-	-
Debt due within one year	383,016	3,355,664	3,738,680	-	-	-
Other liabilities	135,719	328,008	463,727	-	-	-
Total current liabilities	<u>2,808,068</u>	<u>5,850,138</u>	<u>8,658,206</u>	<u>164,666</u>	<u>-</u>	<u>-</u>
Noncurrent liabilities						
Compensated absences	3,074,294	517,810	3,592,104	-	-	-
Debt due in more than one year	6,700,375	31,823,704	38,524,079	-	-	-
Other liabilities	246,251	1,186,062	1,432,313	-	-	-
Total noncurrent liabilities	<u>10,020,920</u>	<u>33,527,576</u>	<u>43,548,496</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>12,828,988</u>	<u>39,377,714</u>	<u>52,206,702</u>	<u>164,666</u>	<u>-</u>	<u>-</u>
NET ASSETS						
Invested in capital assets, net of related debt	72,695,192	87,603,446	160,298,638	455,260	-	-
Restricted for:						
Expendable:						
Debt service	605,015	-	605,015	-	-	-
Reserved for financial assurance	-	100,000	100,000	-	-	-
Deposits with others	-	634,514	634,514	-	-	-
Bonded construction	105,265	224,092	329,357	-	-	-
Revenue bond reserves	-	7,724,650	7,724,650	-	-	-
Equipment replacement reserves	115,580	-	115,580	-	-	-
Repair and replacement	-	2,033,846	2,033,846	-	-	-
Materials and support	-	-	-	-	-	1,504,074
Nonexpendable:						
Programs and operations	-	-	-	-	-	25,870
Unrestricted	19,838,233	8,509,607	28,347,840	37,840	472,671	317,950
Total net assets	<u>\$ 93,359,285</u>	<u>\$ 106,830,155</u>	<u>\$ 200,189,440</u>	<u>\$ 493,100</u>	<u>\$ 472,671</u>	<u>\$ 1,847,894</u>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Statement of Activities
Year Ended June 30, 2010

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government				
<u>Governmental activities</u>				
General government	\$ 6,896,504	\$ 3,024,023	\$ 18,209	\$ 588,836
Public safety	16,826,227	2,458,773	255,354	997,303
Public works	4,966,357	3,686,549	-	-
Culture and recreation	4,866,669	504,279	335,831	6,313
Housing and development	4,725,478	3,082,734	315	3,506,318
Interest and fees	329,874	-	-	-
Total governmental activities	38,611,109	12,756,358	609,709	5,098,770
<u>Business-type activities</u>				
Water	7,336,143	8,020,720	-	338,048
Sewer	7,340,178	7,762,817	-	702,019
Storm drain	1,252,472	1,980,588	-	-
Sanitation	3,165,548	3,193,631	-	-
Electric	11,050,768	9,778,199	-	-
Port Authority	332,034	465,187	-	-
Golf courses	1,414,297	1,421,216	-	-
Other	4,253,145	2,962,335	500	-
Total business-type activities	36,144,585	35,584,693	500	1,040,067
Total primary government	\$ 74,755,021	\$ 48,341,051	\$ 521,709	\$ 6,138,837
Component units				
Great Falls Business Improvement District	\$ 179,117	\$ 190,403	\$ -	\$ -
Tourism Business Improvement District	\$ 46,914	\$ 355,707	\$ -	\$ -
Great Falls Public Library Foundation	\$ 105,570	\$ 194	\$ -	\$ -
General revenues:				
Property taxes				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in net assets				
Net assets, beginning of year				
Net assets, end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Business Improvement District	Tourism Business Improvement District	Public Library Foundation
\$ (3,265,436)	\$ -	\$ (3,265,436)	\$ -	\$ -	\$ -
(13,114,797)	-	(13,114,797)	-	-	-
(1,279,808)	-	(1,279,808)	-	-	-
(4,020,246)	-	(4,020,246)	-	-	-
1,863,889	-	1,863,889	-	-	-
(329,874)	-	(329,874)	-	-	-
<u>(20,146,272)</u>	<u>-</u>	<u>(20,146,272)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	1,022,625	1,022,625	-	-	-
-	1,124,658	1,124,658	-	-	-
-	728,116	728,116	-	-	-
-	28,083	28,083	-	-	-
-	(1,272,569)	(1,272,569)	-	-	-
-	133,153	133,153	-	-	-
-	6,919	6,919	-	-	-
-	(1,290,310)	(1,290,310)	-	-	-
<u>-</u>	<u>480,675</u>	<u>480,675</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (20,146,272)</u>	<u>\$ 480,675</u>	<u>\$ (19,665,597)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,286</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,793</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (105,376)</u>
14,313,622	-	14,313,622	-	-	-
8,559,609	-	8,559,609	-	-	72,258
250,613	255,765	506,378	1,263	508	58,802
1,066,106	172	1,066,278	10,632	17	-
(1,527,849)	1,527,849	-	-	-	-
22,662,101	1,783,786	24,445,887	11,895	525	131,060
2,515,829	2,264,461	4,780,290	23,181	309,318	25,684
<u>90,843,456</u>	<u>104,565,694</u>	<u>195,409,150</u>	<u>469,919</u>	<u>163,353</u>	<u>1,822,210</u>
<u>\$ 93,359,285</u>	<u>\$ 106,830,155</u>	<u>\$ 200,189,440</u>	<u>\$ 493,100</u>	<u>\$ 472,671</u>	<u>\$ 1,847,894</u>

City of Great Falls, Montana

Balance Sheet

Governmental Funds

June 30, 2010

	General	Street	Community Development Block Grant	Other Governmental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 970,920	\$ 3,501,550	\$ 390,866	\$ 5,176,738	\$ 10,040,074
Restricted cash and investments	-	-	-	598,246	598,246
Receivables					
Taxes	1,637,248	-	-	459,730	2,096,978
Special assessments	-	223,119	-	822,702	1,045,821
Accounts	83,943	27,759	-	30,544	142,246
Accrued interest	3,758	8,418	64	22,339	34,579
Loans	-	-	2,489,453	58,000	2,547,453
Other	209	-	-	-	209
Due from other city funds	3,108,394	-	-	47,972	3,156,366
Due from other governments	286,981	-	34,790	348,486	670,257
Inventories	1,758	-	-	-	1,758
Advances to other funds	159,696	16,507	-	597,051	773,254
Other current assets	-	9,734	-	90,615	100,349
	<u>\$ 6,252,907</u>	<u>\$ 3,787,087</u>	<u>\$ 2,915,173</u>	<u>\$ 8,252,423</u>	<u>\$ 21,207,590</u>
LIABILITIES					
Accounts payable	\$ 59,558	\$ 304,818	\$ 24,169	\$ 548,655	\$ 937,200
Due to other city funds	47,972	-	-	47,356	95,328
Deferred revenue	1,023,050	140,094	2,489,381	1,630,331	5,282,856
Interfund loans payable	21,899	-	-	-	21,899
Advances from other funds	296,623	-	-	-	296,623
Other liabilities	79,827	13,565	-	42,327	135,719
	<u>1,528,929</u>	<u>458,477</u>	<u>2,513,550</u>	<u>2,268,669</u>	<u>6,769,625</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	605,015	605,015
Bonded Construction	-	-	-	105,265	105,265
Unreserved reported in:					
General fund					
Undesignated	4,723,978	-	-	-	4,723,978
Special revenue funds					
Designated	-	-	-	508,478	508,478
Undesignated	-	3,328,610	401,623	4,323,246	8,053,479
Capital project funds					
Undesignated	-	-	-	441,750	441,750
	<u>4,723,978</u>	<u>3,328,610</u>	<u>401,623</u>	<u>5,983,754</u>	<u>14,437,965</u>
Total liabilities and fund balances	<u>\$ 6,252,907</u>	<u>\$ 3,787,087</u>	<u>\$ 2,915,173</u>	<u>\$ 8,252,423</u>	<u>\$ 21,207,590</u>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Reconciliation of the Balance Sheet
To the Statement of Net Assets - Governmental Funds
June 30, 2010

Amounts reported for governmental activities in the statement of net assets (page 19) are different because:

Fund balances - total governmental funds (page 22)		\$ 14,437,965
<p>Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds.</p>		
Governmental capital assets	\$ 142,618,037	
Less: accumulated depreciation	<u>(70,135,020)</u>	
Capital assets - net		72,483,017
<p>Bond issuance costs are amortized over the life of the bonds in the statement of net assets.</p>		
		50,579
<p>Internal service funds are used by management to charge the cost of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.</p>		
		11,001,130
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.</p>		
		5,282,856
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.</p>		
Compensated absences	(2,812,871)	
Loans and contracts payable	(177,984)	
Notes payable	(761,463)	
General obligation bonds payable	(3,653,944)	
Tax increment bonds payable	(2,000,000)	
Special assessment bonds payable	<u>(490,000)</u>	
Total long-term liabilities		<u>(9,896,262)</u>
Net assets of governmental activities (page 19)		<u><u>\$ 93,359,285</u></u>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2010

	<u>General</u>	<u>Street District</u>	<u>Community Development Block Grant</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
REVENUES					
Taxes	\$ 13,462,978	\$ -	\$ -	\$ 1,202,481	\$ 14,665,459
Licenses and permits	786,074	4,496	-	889,651	1,680,221
Intergovernmental	6,485,986	1,406,426	2,177,521	3,861,771	13,931,704
Charges for services	1,315,381	155,345	226,582	1,191,775	2,889,083
Fines and forfeitures	1,385,410	-	-	67,262	1,452,672
Internal services	868,597	95,032	-	302,930	1,266,559
Special assessments	-	3,399,151	-	2,217,538	5,616,689
Investment income	19,591	33,934	-	76,442	129,967
Other	122,328	26,367	(30)	607,445	756,110
Total revenues	24,446,345	5,120,751	2,404,073	10,417,295	42,388,464
EXPENDITURES					
Current					
General government	2,869,510	-	-	4,126,337	6,995,847
Public safety	15,701,216	-	-	863,899	16,565,115
Public works	-	3,957,471	-	43,136	4,000,607
Culture and recreation	2,018,314	-	-	2,178,505	4,196,819
Housing and development	-	-	2,079,381	2,282,314	4,361,695
Debt service					
Principal	-	-	-	1,625,954	1,625,954
Interest	10,698	-	-	345,832	356,530
Capital outlay	137,438	891,026	320,905	2,592,445	3,941,814
Total expenditures	20,737,176	4,848,497	2,400,286	14,058,422	42,044,381
Revenues over (under) expenditures	3,709,169	272,254	3,787	(3,641,127)	344,083
OTHER FINANCING SOURCES (USES)					
Transfers in	-	50,168	-	2,392,757	2,442,925
Transfers out	(3,140,810)	-	-	(1,016,206)	(4,157,016)
Issuance of debt	-	-	-	2,802,021	2,802,021
Sale of assets	643,695	-	-	34,995	678,690
Total other financing sources (uses)	(2,497,115)	50,168	-	4,213,567	1,766,620
Net changes in fund balance	1,212,054	322,422	3,787	572,440	2,110,703
Fund balance -- beginning	3,511,924	3,006,188	397,836	5,411,314	12,327,262
Fund balance -- ending	<u>\$ 4,723,978</u>	<u>\$ 3,328,610</u>	<u>\$ 401,623</u>	<u>\$ 5,983,754</u>	<u>\$ 14,437,965</u>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities - Governmental Funds
Year Ended June 30, 2010

Amounts reported for governmental activities in the statement of activities pages (pages 20-21) are different because:

Net change in fund balances - total governmental funds (page 24)		\$ 2,110,703
Governmental funds report capital outlays as expenditures. In the statement of activities, however, the cost of these assets is depreciated over the asset's useful life.		
Expenditures for capital assets	\$ 3,941,814	
Less: current year's depreciation	(2,588,926)	
Total capital asset related expenditures	1,352,888	
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and trade-ins) is to decrease net assets		(51,758)
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net revenue (expense) of certain activities of internal service funds is reported with governmental activities		773,003
Some revenues reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as revenues in governmental funds, funds.		(534,492)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment long-term debt and related items.		
Issuance of debt		
Loans and contracts	(40,558)	
Notes payable	(761,463)	
General obligation bonds	(2,000,000)	
Principal repayments		
Loans and contracts	129,110	
General obligation bonds	305,000	
Tax increment bonds	1,105,000	
Special assessment debt	86,844	
Compensated absences	14,896	
Amortization of bond discounts	26,656	
Total debt related transactions	(1,134,515)	
Change in net assets of governmental activities (pages 20-21)		\$ 2,515,829

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Statement of Fund Net Assets
Proprietary Funds
June 30, 2010

Business Type Activities - Enterprise Funds

	<u>Water</u>	<u>Sewer</u>	<u>Storm Drain</u>	<u>Sanitation</u>	<u>Electric</u>
ASSETS					
Current assets					
Cash and cash investments	\$ 1,565,073	\$ 2,549,631	\$ 5,531,335	\$ 100	\$ -
Receivables					
Accounts	829,707	779,827	447,999	328,273	1,505,930
Accrued interest	17,411	22,230	19,264	831	-
Due from other governments	554,321	156,833	-	-	-
Interfund loans receivable	-	-	-	-	-
Inventories	323,158	-	-	-	-
Prepaid items	40,085	107,524	52,723	-	111,877
Total current assets	<u>3,329,755</u>	<u>3,616,045</u>	<u>6,051,321</u>	<u>329,204</u>	<u>1,617,807</u>
Long-term assets					
Restricted cash and investments	3,865,465	4,919,245	960,161	324,666	734,514
Advance to other funds	300,477	278,802	-	3,219	-
Investment in joint venture	-	-	-	-	1,144,390
Non-depreciable capital assets	3,349,977	1,515,622	467,743	348,571	-
Depreciable capital assets, net	44,039,047	40,145,891	14,555,447	1,321,845	-
Total long-term assets	<u>51,554,966</u>	<u>46,859,560</u>	<u>15,983,351</u>	<u>1,998,301</u>	<u>1,878,904</u>
Total assets	<u>54,884,721</u>	<u>50,475,605</u>	<u>22,034,672</u>	<u>2,327,505</u>	<u>3,496,711</u>
LIABILITIES					
Current liabilities					
Account payable	486,723	243,128	-	133,713	1,121,329
Due to other city funds	-	-	-	-	1,927,130
Unearned revenue	-	-	-	-	-
Capital lease obligation	-	-	-	-	-
Notes payable	-	-	-	-	52,946
Revenue bonds payable	989,301	1,401,290	380,802	-	-
Other liabilities	238,974	-	2,500	-	-
Total current liabilities	<u>1,714,998</u>	<u>1,644,418</u>	<u>383,302</u>	<u>133,713</u>	<u>3,101,405</u>
Long-term liabilities					
Advances from other funds	-	-	-	-	1,500,000
Capital lease obligations	-	-	-	-	-
Notes payable	-	-	-	-	1,325,373
Compensated absences	304,339	44,264	-	76,613	-
Revenue bonds payable	7,549,194	12,532,013	3,723,424	-	-
Other liabilities	-	-	-	-	1,186,062
Total long-term liabilities	<u>7,853,533</u>	<u>12,576,277</u>	<u>3,723,424</u>	<u>76,613</u>	<u>4,011,435</u>
Total liabilities	<u>9,568,531</u>	<u>14,220,695</u>	<u>4,106,726</u>	<u>210,326</u>	<u>7,112,840</u>
NET ASSETS					
Invested in capital assets, net of related debt	38,850,529	28,069,481	10,918,964	1,670,416	-
Restricted for:					
Bonded construction	-	224,092	-	-	-
Revenue bond reserves	2,881,671	3,795,101	810,161	-	-
Reserved for financial assurance	-	-	-	-	100,000
Reserved for deposits with others	-	-	-	-	634,514
Repair and replacement	983,794	900,052	150,000	-	-
Unrestricted	2,600,196	3,266,184	6,048,821	446,763	(4,350,643)
Total net assets	<u>\$45,316,190</u>	<u>\$36,254,910</u>	<u>\$17,927,946</u>	<u>\$ 2,117,179</u>	<u>\$ (3,616,129)</u>

The accompanying notes are an integral part of these financial statements.

Continued on next page

City of Great Falls, Montana
Statement of Fund Net Assets (Concluded)
Proprietary Funds
June 30, 2010

Business Type Activities - Enterprise Funds

	Golf Courses	Port Authority	Other Enterprise Funds	Totals	Governmental Activities Internal Service Funds
ASSETS					
Current assets					
Cash and cash investments	\$ 1,600	\$ 125,272	\$ 1,446,839	\$ 11,219,850	\$ 4,441,858
Receivables					
Accounts	56,364	41,441	53,222	4,042,763	111,149
Accrued interest	-	-	4,951	64,687	24,981
Due from other governments	-	-	-	711,154	-
Interfund loans receivable	-	-	-	-	21,899
Inventories	33,506	-	-	356,664	169,396
Prepaid items	3,717	-	-	315,926	81,900
Total current assets	<u>95,187</u>	<u>166,713</u>	<u>1,505,012</u>	<u>16,711,044</u>	<u>4,851,183</u>
Long-term assets					
Restricted cash and investments	237,717	-	130,180	11,171,948	2,767,023
Advance to other funds	39,915	-	55,888	678,301	345,068
Investment in joint venture	-	-	-	1,144,390	-
Non-depreciable capital assets	1,362,597	2,077,009	868,846	9,990,365	99,354
Depreciable capital assets, net	2,225,520	3,663,896	5,121,213	111,072,859	4,798,309
Total long-term assets	<u>3,865,749</u>	<u>5,740,905</u>	<u>6,176,127</u>	<u>134,057,863</u>	<u>8,009,754</u>
Total assets	<u>3,960,936</u>	<u>5,907,618</u>	<u>7,681,139</u>	<u>150,768,907</u>	<u>12,860,937</u>
LIABILITIES					
Current liabilities					
Account payable	18,973	-	60,789	2,064,655	1,174,735
Due to other city funds	1,133,908	-	-	3,061,038	-
Unearned revenue	1,000	-	43,501	44,501	-
Capital lease obligation	-	-	114,124	114,124	-
Notes payable	-	243,693	-	296,639	-
Revenue bonds payable	173,508	-	-	2,944,901	-
Other liabilities	33,700	-	52,834	328,008	-
Total current liabilities	<u>1,361,089</u>	<u>243,693</u>	<u>271,248</u>	<u>8,853,866</u>	<u>1,174,735</u>
Long-term liabilities					
Advances from other funds	-	-	-	1,500,000	-
Capital lease obligations	-	-	695,068	695,068	-
Notes payable	-	4,951,636	-	6,277,009	-
Compensated absences	49,283	-	100,621	575,120	438,821
Revenue bonds payable	1,046,996	-	-	24,851,627	-
Other liabilities	-	-	-	1,186,062	246,251
Total long-term liabilities	<u>1,096,279</u>	<u>4,951,636</u>	<u>795,689</u>	<u>35,084,886</u>	<u>685,072</u>
Total liabilities	<u>2,457,368</u>	<u>5,195,329</u>	<u>1,066,937</u>	<u>43,938,752</u>	<u>1,859,807</u>
NET ASSETS					
Invested in capital assets, net of related debt	2,367,613	545,576	5,180,867	87,603,446	4,897,662
Restricted for:					
Bonded construction	-	-	-	224,092	-
Revenue bond reserves	237,717	-	-	7,724,650	-
Reserved for financial assurance	-	-	-	100,000	-
Reserved for deposits with others	-	-	-	634,514	-
Repair and replacement	-	-	-	2,033,846	-
Unrestricted	(1,101,762)	166,713	1,433,335	8,509,607	6,103,467
Total net assets	<u>\$ 1,503,568</u>	<u>\$ 712,289</u>	<u>\$ 6,614,202</u>	<u>\$ 106,830,155</u>	<u>\$ 11,001,130</u>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Statement of Revenues, Expenses and Changes in
Fund Net Assets
Proprietary Funds
Year Ended June 30, 2010

Business-Type Activities - Enterprise Funds

	<u>Water</u>	<u>Sewer</u>	<u>Storm Drain</u>	<u>Sanitation</u>	<u>Electric</u>
OPERATING REVENUES					
Charges for services	\$ 8,020,720	\$ 7,762,817	\$ 1,980,588	\$ 3,193,631	\$ 9,778,199
OPERATING EXPENSES					
Personal services	2,091,070	767,490	42,478	1,217,698	-
Supplies and materials	541,209	51,251	3,926	172,362	-
Purchased services	764,256	3,122,179	32,806	906,333	10,902,165
Internal services	1,292,350	875,184	270,524	625,063	21,704
Other	-	-	-	60	-
Depreciation	2,426,177	1,912,143	741,619	244,032	-
Total operating expenses	<u>7,115,062</u>	<u>6,728,247</u>	<u>1,091,353</u>	<u>3,165,548</u>	<u>10,923,869</u>
Operating income (loss)	<u>905,658</u>	<u>1,034,570</u>	<u>889,235</u>	<u>28,083</u>	<u>(1,145,670)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment income (loss)	76,365	99,044	87,248	2,448	(14,372)
Interest expense	(221,055)	(611,905)	(158,699)	-	(126,899)
Proceeds (loss) on sale of capital assets	(26)	(26)	(2,420)	-	-
Other	353,690	702,395	209	101	-
Total nonoperating revenues (expenses)	<u>208,974</u>	<u>189,508</u>	<u>(73,662)</u>	<u>2,549</u>	<u>(141,271)</u>
Change in net assets before transfers	1,114,632	1,224,078	815,573	30,632	(1,286,941)
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Changes in net assets	1,114,632	1,224,078	815,573	30,632	(1,286,941)
Net assets, beginning of year	<u>44,201,558</u>	<u>35,030,832</u>	<u>17,112,373</u>	<u>2,086,547</u>	<u>(2,329,188)</u>
Net assets, end of year	<u>\$45,316,190</u>	<u>\$36,254,910</u>	<u>\$17,927,946</u>	<u>\$ 2,117,179</u>	<u>\$(3,616,129)</u>

The accompanying notes are an integral part of these financial statements.

Continued on next page

City of Great Falls, Montana
Statement of Revenues, Expenses and Changes in
Fund Net Assets (Concluded)
Proprietary Funds
Year Ended June 30, 2010

	Business-Type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Golf Courses	Port Authority	Other Enterprise Funds	Totals	
OPERATING REVENUES					
Charges for services	\$ 1,421,216	\$ 465,187	\$ 2,957,960	\$ 35,580,318	\$ 14,559,138
OPERATING EXPENSES					
Personal services	596,703	-	2,039,728	6,755,167	3,896,455
Supplies and materials	187,866	-	240,594	1,197,208	758,109
Purchased services	124,892	520	975,907	16,829,058	8,657,915
Internal services	143,867	-	557,042	3,785,734	847,232
Other	(318)	-	692	434	(463)
Depreciation	289,849	81,329	377,419	6,072,568	677,347
Total operating expenses	1,342,859	81,849	4,191,382	34,640,169	14,836,595
Operating income (loss)	78,357	383,338	(1,233,422)	940,149	(277,457)
NONOPERATING REVENUES (EXPENSES)					
Investment income (loss)	(14,981)	902	19,111	255,765	120,646
Interest expense	(71,438)	(250,185)	(61,763)	(1,501,944)	-
Proceeds (loss) on sale of capital assets	-	-	(16,222)	(18,694)	(3,607)
Other	-	-	4,941	1,061,336	747,179
Total nonoperating revenues (expenses)	(86,419)	(249,283)	(53,933)	(203,537)	864,218
Change in net assets before transfers	(8,062)	134,055	(1,287,355)	736,612	586,761
Transfers in	244,600	-	1,287,849	1,532,449	186,242
Transfers out	-	-	(4,600)	(4,600)	-
Changes in net assets	236,538	134,055	(4,106)	2,264,461	773,003
Net assets, beginning of year	1,267,030	578,234	6,618,308	104,565,694	10,228,127
Net assets, end of year	<u>\$ 1,503,568</u>	<u>\$ 712,289</u>	<u>\$ 6,614,202</u>	<u>\$106,830,155</u>	<u>\$ 11,001,130</u>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2010

Business-Type Activities - Enterprise Funds

	<u>Water</u>	<u>Sewer</u>	<u>Storm Drain</u>	<u>Sanitation</u>	<u>Electric</u>
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 8,222,157	\$ 7,984,837	\$ 1,958,660	\$ 3,144,863	\$ 9,698,313
Interfund cash flow loans	-	-	-	-	558,894
Receipts from interfund services provided	12,321	163,712	-	1,005	-
Receipts from others	349,458	317,307	209	60,576	-
Receipts from other governments	11,203	(156,833)	-	-	-
Payments to suppliers	(1,320,079)	(2,957,198)	(24,534)	(1,077,617)	(9,741,501)
Payments to employees	(2,081,232)	(761,654)	(42,478)	(1,212,005)	-
Payments for interfund services used	(1,292,350)	(875,184)	(270,524)	(625,063)	(21,704)
Payments to others	(15,889)	-	2,500	-	-
Net cash provided (used) by operating activities	<u>3,885,589</u>	<u>3,714,987</u>	<u>1,623,833</u>	<u>291,759</u>	<u>494,002</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sale of assets	-	-	-	-	-
Principal payments received - advances	-	-	-	-	-
New borrowing	2,787,774	136,570	-	-	-
Principal payments - revenue bonds	(972,700)	(1,359,300)	(370,000)	-	(53,171)
Principal payments - advances	-	-	-	-	-
Principal payments - capital leases	-	-	-	-	-
Interest Paid	(197,381)	(592,692)	(157,185)	-	(126,899)
Acquisition/construction of capital assets	(4,719,702)	(1,561,315)	(734,396)	(96,109)	-
Net cash provided (used) by capital and related financing activities	<u>(3,102,009)</u>	<u>(3,376,737)</u>	<u>(1,261,581)</u>	<u>(96,109)</u>	<u>(180,070)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends on investments	79,158	104,919	91,608	2,028	(14,372)
Net cash provided (used) by investing activities	<u>79,158</u>	<u>104,919</u>	<u>91,608</u>	<u>2,028</u>	<u>(14,372)</u>
Net increase (decrease) in cash	862,738	443,169	453,860	197,678	299,560
Cash, beginning of year	<u>4,567,800</u>	<u>7,025,707</u>	<u>6,037,636</u>	<u>127,088</u>	<u>434,954</u>
Cash, end of year (a)	<u>\$ 5,430,538</u>	<u>\$ 7,468,876</u>	<u>\$ 6,491,496</u>	<u>\$ 324,766</u>	<u>\$ 734,514</u>
(a) Shown on the statement of net assets as:					
Cash and cash equivalents	\$ 1,565,073	\$ 2,549,631	\$ 5,531,335	\$ 100	\$ -
Restricted cash and investments	3,865,465	4,919,245	960,161	324,666	734,514
	<u>\$ 5,430,538</u>	<u>\$ 7,468,876</u>	<u>\$ 6,491,496</u>	<u>\$ 324,766</u>	<u>\$ 734,514</u>

The accompanying notes are an integral part of these financial statements.

Continued on next page

City of Great Falls, Montana
Statement of Cash Flows (Continued)
Proprietary Funds
Year Ended June 30, 2010

	Business-Type Activities - Enterprise Funds				Governmental
	Golf Courses	Port Authority	Other Enterprise Funds	Totals	Activities Internal Service Funds
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 1,411,934	\$ 469,056	\$ 2,243,989	\$ 35,133,809	\$ 633,689
Interfund cash flow loans	(293,612)	-	-	265,282	1,038,830
Receipts from interfund services provided	-	-	768,582	945,620	7,913,018
Receipts from others	-	-	1,556	729,106	6,533,434
Receipts from other governments	-	-	-	(145,630)	-
Payments to suppliers	(290,793)	(520)	(1,200,055)	(16,612,297)	(9,196,075)
Payments to employees	(591,625)	-	(2,032,087)	(6,721,081)	(3,864,248)
Payments for interfund services used	(143,867)	-	(557,042)	(3,785,734)	(677,055)
Payments to others	6,363	-	(113,426)	(120,452)	123,135
Net cash provided (used) by operating activities	<u>98,400</u>	<u>468,536</u>	<u>(888,483)</u>	<u>9,688,623</u>	<u>2,504,728</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in	244,600	-	1,287,849	1,532,449	186,242
Transfers out	-	-	(4,600)	(4,600)	-
Net cash provided (used) by noncapital financing activities	<u>244,600</u>	<u>-</u>	<u>1,283,249</u>	<u>1,527,849</u>	<u>186,242</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sale of assets	-	-	-	-	91
Principal payments received - advances	-	-	-	-	19,532
New borrowing	-	-	-	2,924,344	-
Principal payments - revenue bonds	(170,000)	(218,871)	-	(3,144,042)	-
Principal payments - advances	-	-	1	1	-
Principal payments - capital leases	-	-	(120,030)	(120,030)	-
Interest Paid	(69,678)	(250,185)	(61,763)	(1,455,783)	-
Acquisition/construction of capital assets	(88,341)	-	-	(7,199,863)	(1,651,263)
Net cash provided (used) by capital and related financing activities	<u>(328,019)</u>	<u>(469,056)</u>	<u>(181,792)</u>	<u>(8,995,373)</u>	<u>(1,631,640)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends on investments	(14,981)	902	18,542	267,804	121,685
Net cash provided (used) by investing activities	<u>(14,981)</u>	<u>902</u>	<u>18,542</u>	<u>267,804</u>	<u>121,685</u>
Net increase (decrease) in cash	-	382	231,516	2,488,903	1,181,015
Cash, beginning of year	<u>239,317</u>	<u>124,890</u>	<u>1,345,503</u>	<u>19,902,895</u>	<u>6,027,866</u>
Cash, end of year (a)	<u><u>\$ 239,317</u></u>	<u><u>\$ 125,272</u></u>	<u><u>\$ 1,577,019</u></u>	<u><u>\$ 22,391,798</u></u>	<u><u>\$ 7,208,881</u></u>
(a) Shown on the statement of net assets as:					
Cash and cash equivalents	\$ 1,600	\$ 125,272	\$ 1,446,839	\$ 11,219,850	\$ 4,441,858
Restricted cash and investments	237,717	-	130,180	11,171,948	2,767,023
	<u><u>\$ 239,317</u></u>	<u><u>\$ 125,272</u></u>	<u><u>\$ 1,577,019</u></u>	<u><u>\$ 22,391,798</u></u>	<u><u>\$ 7,208,881</u></u>

The accompanying notes are an integral part of these financial statements.

Continued on next page

City of Great Falls, Montana
Statement of Cash Flows (Continued)
Proprietary Funds
Year Ended June 30, 2010

Business-Type Activities - Enterprise Funds

	<u>Water</u>	<u>Sewer</u>	<u>Storm Drain</u>	<u>Sanitation</u>	<u>Electric</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 905,658	\$ 1,034,570	\$ 889,235	\$ 28,083	\$(1,145,670)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	2,426,177	1,912,143	741,619	244,032	-
Cash provided (used) by changes in operating assets and liabilities					
Accounts receivable	209,526	644	(21,928)	12,712	(79,886)
Due from other governments	11,203	(156,833)	-	-	-
Prepaid expense	9,401	20,838	13,144	-	1,030,891
Inventories	(6,878)	-	-	-	-
Accounts payable	(17,137)	195,394	(946)	1,138	129,773
Due to other city funds	-	-	-	-	558,894
Other liabilities	(15,889)	-	2,500	-	-
Compensated absences payable	9,838	5,836	-	5,693	-
Other nonoperating revenue	353,690	702,395	209	101	-
Total adjustments	<u>\$ 2,979,931</u>	<u>\$ 2,680,417</u>	<u>\$ 734,598</u>	<u>\$ 263,676</u>	<u>\$ 1,639,672</u>
Net cash provided (used) by operating activities	<u>\$ 3,885,589</u>	<u>\$ 3,714,987</u>	<u>\$ 1,623,833</u>	<u>\$ 291,759</u>	<u>\$ 494,002</u>

The accompanying notes are an integral part of these financial statements.

Continued on next page

City of Great Falls, Montana
Statement of Cash Flows (Concluded)
Proprietary Funds
Year Ended June 30, 2010

Business-Type Activities - Enterprise Funds

	<u>Golf Courses</u>	<u>Port Authority</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 78,357	\$ 383,338	\$(1,233,422)	\$ 940,149	\$ (277,457)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	289,849	81,329	377,419	6,072,568	677,347
Cash provided (used) by changes in operating assets and liabilities					
Accounts receivable	(9,282)	3,869	51,226	166,881	(55,999)
Due from other governments	-	-	-	(145,630)	-
Prepaid expense	1,361	-	-	1,075,635	(81,900)
Inventories	24,113	-	-	17,235	(29,283)
Accounts payable	(3,827)	-	17,138	321,533	330,669
Due to other city funds	(293,612)	-	-	265,282	1,038,830
Other liabilities	6,363	-	(113,426)	(120,452)	123,135
Compensated absences payable	5,078	-	7,641	34,086	32,207
Other nonoperating revenue	-	-	4,941	1,061,336	747,179
Total adjustments	<u>\$ 20,043</u>	<u>\$ 85,198</u>	<u>\$ 344,939</u>	<u>\$ 8,747,323</u>	<u>\$ 2,782,185</u>
Net cash provided (used) by operating activities	<u>\$ 98,400</u>	<u>\$ 468,536</u>	<u>\$ (888,483)</u>	<u>\$ 9,688,623</u>	<u>\$ 2,504,728</u>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2010

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 171,675	\$ 200,274
Special assessments receivable	-	899,363
Accrued interest	470	292
Total assets	\$ 172,145	\$ 1,099,929
LIABILITIES		
Accounts payable	\$ -	\$ 49,610
Assets held for others	-	1,012,386
Other liabilities	-	37,933
Total liabilities	-	\$ 1,099,929
NET ASSETS		
Held in trust	\$ 172,145	

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
Year Ended June 30, 2010

	<u>Private Purpose Trust Funds</u>
ADDITIONS	
Private contributions	\$ 21,344
Investment income	2,094
	<hr/>
Total additions	23,438
	<hr/>
DEDUCTIONS	
Refunds of contributions	-
	<hr/>
Change in net assets	23,438
Net assets, beginning of year	<hr/> 148,707
Net assets, end of year	<hr/> \$ 172,145 <hr/>

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Notes to Financial Statements
June 30, 2010

1. Summary of Significant Accounting Policies

The financial statements of the City of Great Falls, Montana, have been prepared in conformity with generally accepted accounting principles (GAAP) 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 GASB's *Codification of Governmental Accounting and Financial Reporting Standards* documents these principles. The City's significant accounting policies are described below.

a. Background

The City of Great Falls is the county seat of Cascade County and is the third largest city in Montana. The City was incorporated in 1888 and is currently organized under the provisions of the commission-manager form of government. The commission consists of five commissioners including the Mayor. The position of Mayor is elected separately from the commissioners. The City Manager is appointed by the Commission and is the administrative head of the City.

b. Reporting Entity

The reporting entity presented in these financial statements consists of the City of Great Falls (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of its operations or financial relationship with the City. The exclusion of the component units would cause the reporting entity's financial statements to be misleading or incomplete and should; therefore, be included in a government's financial reporting entity.

Great Falls Port Authority (the Port Authority)

On September 21, 2004, the City Commission passed Resolution 9425 authorizing the City Commission to Exercise Powers of a Port Authority and reaffirmed Resolution 8841 with City Commissioners as Port Authority Commissioners. Since the Port Authority governing body is the City Commission and the services provided by the Port Authority benefit the City, the Port Authority is a blended component unit of the City of Great Falls. This component unit is blended as a proprietary fund presented in these financial statements.

The columns labeled "Component Units" contain the financial data of the City's three component units. These separate, discrete columns emphasize the organizations' separateness from the City's primary government.

Great Falls Business Improvement District (the Business Improvement District)

The objective of the Business Improvement District is to oversee and manage the appearance, security, and cleanliness of a designated area within Great Falls to make that area appealing to shoppers, office workers, area residents, and tourists as a viable shopping and tourist destination. The Business Improvement District's board of trustees is appointed by the City Commission. The Business Improvement District is required to submit an annual budget to the City Commission who may approve or modify the Business Improvement District's budget. Additionally, the City Commission is responsible for levying the Business Improvement District's assessments on the properties within the Business Improvement District. Separate financial statements of the Business Improvement District may be obtained by contacting the District at 417 Central Avenue, Suite 320, Great Falls, Montana, 59401.

Great Falls Tourism Business Improvement District (the Tourism Business Improvement District)

The objective of the Tourism Business Improvement District is to promote tourism, conventions, trade shows, and travel to the City of Great Falls. The Tourism Business Improvement District's board of trustees is appointed by the City Commission. The Tourism Business Improvement District is required to submit an annual budget to the City Commission who may approve or modify the Tourism Business Improvement District's budget. Additionally, the City Commission is responsible for levying the Tourism Business Improvement District's assessments on the properties within the Tourism Business Improvement District. Separate financial statements of the Tourism Business Improvement District may be obtained by contacting the Tourism Business Improvement District at 808 5th Avenue North, Great Falls, Montana, 59403.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

1. Summary of Significant Accounting Policies - continued

b. Reporting Entity – continued

Great Falls Public Library Foundation (the Public Library Foundation)

The Public Library Foundation is a legally separate, tax-exempt component unit of the City. It provides the Great Falls Public Library with a supplemental source of funding in addition to the public funding the Library receives. Although the City does not control the timing or amount of receipts from the Public Library Foundation, the majority of resources, or incomes thereon, which the Public Library Foundation holds and invests, are restricted by the donors to the activities of the Library. Because these restricted resources held by the Public Library Foundation can only be used by, or for the benefit of, the City, the Public Library Foundation is considered a component unit of the City and is discretely presented in the City's financial statements.

The Public Library Foundation is a private non-profit organization. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Public Library Foundation's financial information in the City's financial reporting entity for these differences.

During the year ended March 31, 2010, the Public Library Foundation distributed \$79,704 to the City for both restricted and unrestricted purposes. Complete financial statements for the Public Library Foundation can be obtained by writing the Public Library Foundation at P.O. Box 742, Great Falls, Montana, 59403.

c. Investment in Joint Venture

During fiscal year 2004, the City entered into a joint venture with Southern Montana Electric Generation and Transmission Cooperative, Inc (Southern). The joint venture was organized by five electric cooperatives and the City of Great Falls to provide electric services to its members and to construct Highwood Generating Station (HGS), which was initially intended to be a 250 mw coal-fired plant. Southern Montana Electric Generation and Transmission later transitioned the facility into a natural gas-fired electric generation plant with four of its member cooperatives (not including the city) after the coal plant proposal was not financed. The City has a 4.33 percent equity interest in the joint venture with Southern. A joint venture is an organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or an ongoing financial responsibility. Joint control means that no single participant has the ability to unilaterally control the financial or operating policies of the joint venture. This joint venture does not meet the criteria for inclusion in the City's financial report as a component unit since the City does not exercise administrative control. The City does report its equity interest in the joint venture using the equity method. An equity interest in a joint venture is manifest in the government having an explicit, measurable right to the net present or future resources of the joint venture. The investment in joint venture in the statement of net assets (page 26) is included in the unrestricted portion of the total net assets. The corporate office of Southern is located at the following address: 3521 Gable Road, Suite 5, Billings, Montana 59102.

d. Basis of Presentation

The government-wide financial statements (statement of net assets and statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of the Interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported instead as general revenues.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

1. Summary of Significant Accounting Policies - continued

d. Basis of Presentation – continued

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

e. Fund Accounting

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a set of self-balancing accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are used to account for the City's expendable financial resources and related liabilities (except for those accounted for in proprietary funds). The following are the City's major governmental funds:

General Fund

The General Fund accounts for all financial resources of the City except those required legally or by sound financial management to be accounted for in another fund.

Street Fund

The Street Fund accounts for all operations of the Street Division, which includes pavement rehabilitation and restoration, street sweeping, snow and ice control, dust abatement and paving markings. This fund also reports activities related to the signs and signals function of the Support Services Division.

Community Development Block Grant Fund

The Community Development Block Grant Fund accounts for federal funds received by the City of Great Falls used to assist in the development of viable urban communities.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. Following are the City's major proprietary funds:

Water Fund

The Water Fund accounts for all aspects of the City water system operations; including related debt service, administrative expenses, operation and maintenance of the water treatment plant, laboratory, and water distribution.

Sewer Fund

The Sewer Fund accounts for all aspects of the City sewer system operations; including related debt service, administrative expenses, operation and maintenance of the wastewater treatment plant and sewer collection system.

Storm Drain Fund

The Storm Drain Fund accounts for all aspects of safeguarding community health through improved water quality, increase the pavement life of our streets, reduce flooding and damage to property, and to allow emergency vehicles to use our streets during heavy rainstorms.

Sanitation Fund

The Sanitation Fund accounts for all aspects of providing refuse collection and disposal services to the City of Great Falls.

Electric Fund

The Electric Fund accounts for all aspects of the City electric system operations; providing electricity for City operations, other government agencies, and retail customers.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

1. Summary of Significant Accounting Policies - continued

e. Fund Accounting – continued

Golf Courses Fund

The Golf Courses Fund accounts for the operation of two eighteen-hole golf courses: Eagle Falls and Anaconda Hills.

Port Authority Fund – This fund is used to account for operations of the Great Falls Port Authority as a blended component unit of the City of Great Falls.

Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The City of Great Falls uses internal service funds for Administrative Services, Central Communications, Health and Benefit, Insurance and Safety, Fiscal Services, Information Tech, Central Garage, Engineering, Public Works, and Civic Center Facility Services.

Private-Purpose Trust Funds

Private-purpose trust funds are used to report all trust arrangements, other than those reported trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments. The City of Great Falls has one private purpose trust to account for assessments collected from the buyers of Castle Pines Subdivision lots.

Agency Funds

Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organization, or other governments. The City of Great Falls has four agency funds used for the Court Agency, the Payroll Agency, the Upper Lower River Road Water Sewer District Agency Phase I, and the Upper Lower River Road Water Sewer District Agency Phase II.

f. Measurement Focus/Basis of Accounting

Measurement Focus

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the statement of net assets.

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared; therefore, governmental activities of the government-wide financial statements include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of changes in revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities. Operating revenues include charges for services, which are generated directly from the primary activity of the proprietary funds. Operating expenses are necessary costs that have been incurred in order to provide these services. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

1. Summary of Significant Accounting Policies - continued

f. Measurement Focus/Basis of Accounting – continued

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenues, and in the presentation of expenses versus expenditures. Under the accrual method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, aside from the fines, permits, and parking meter revenues mentioned below.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are collected within 60 days after June 30. Those revenues susceptible to accrual are property taxes, special assessments, grants, licenses, interest revenue and charges for services. Fines, permits, and parking meter revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditure-based grants are recorded as revenue when the conditions of the grants are satisfied. Expenditures, if measurable, are recorded when they have used or are expected to use current expendable financial resources, except unmatured interest on long-term debt is recorded when due.

Deferred revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred revenue is removed from the balance sheet and revenue is recognized.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the government’s water and sewer function and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

g. Encumbrances

The City does not utilize a formal encumbrance accounting system.

h. Cash, Cash Equivalents and Investments

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Generally, cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the Risk Specialist within the Fiscal Services Department. Investment criteria are established via Montana Code Annotated (MCA) 7-6-202 and the City’s investment policy. The City investment committee reviews policies and conducts an annual review of the financial condition and registration of all qualified financial institutions and broker/dealers. Investments consist primarily of certificates of deposit, repurchase agreements, State of Montana short-term investment pool, money-market funds, and U.S. government securities. Investments are carried at fair value in all funds. Investment income earned as a

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

1. Summary of Significant Accounting Policies - continued

h. Cash, Cash Equivalents and Investments – continued

result of pooling is distributed to the appropriate funds utilizing a formula based on the average balance of cash and investments of each fund.

The City has a comprehensive investment policy addressing safety, liquidity and yield priorities. This investment policy is more restricted than State Law. The City has a policy of holding its investments to maturity. This is often referred to as 'passive investing'. The City follows this policy for a number of reasons. First, the two main priorities when investing City funds are safety and liquidity. Investing in government securities and agencies (bonds) meet these priorities. A more active approach to investing requires additional staff time and more intensive continuing education and training. Also, 'active investing' exposes the City to risks related to timing the buying and selling of investments in the market.

All depositories must be either Federal Deposit Insurance Corporation (FDIC) or Federal Savings and Loan Deposit Insurance Corporation (FSLIC) insured. All deposits over the FDIC or FSLIC insured amount are required to be secured with collateral having a market value of at least 100% of the deposit balance. City criteria for collateral are a limited list of instruments with readily verifiable market value and established marketability. Collateral must be held by an approved third party financial institution in the name of the City.

Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income is allocated to the various funds based on the funds respective participation and in accordance with generally accepted accounting principles.

Pooling cash assets eliminates the need to maintain uninvested contingency cash for each fund. Cash flow needs can be anticipated for the City as a whole. The fluctuations in cash needs for the individual funds tend to "net out" when combined needs are considered. The total uninvested cash balance for contingencies can be greatly reduced.

i. Receivables

Real property taxes and special assessments are attached as an enforceable lien on the underlying property. After a period of three years, Cascade County, acting as the City's collection agent, may begin foreclosure proceedings and sell the property at auction. The City receives its proportionate share of the sale proceeds from the County. An allowance for uncollectible accounts is not maintained.

j. Interfund Receivables/Payables

Interfund receivables/payables between or within fund types have not been eliminated at the fund financial level.

Due To/From Other Funds

Represent short-term amounts owed to a particular fund by another fund within the City for goods or services rendered.

Interfund Loans Receivable/Payable

Represent short-term loans between funds within the City for working cash purposes and the current portion of advances.

Advances To/From Other Funds

Represent the noncurrent portion of long-term loans between funds within the City.

k. Inventories and Prepaid Items

Inventories in enterprise funds are stated at the lower of FIFO cost (first-in, first-out) or market. Inventories in internal service funds are stated at the lower of cost (average cost method) or market. Supplies purchased by governmental funds are recorded as expenditures at the time of purchase. The amounts on hand in governmental funds are not significant.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

1. Summary of Significant Accounting Policies - continued

k. Inventories and Prepaid Items – continued

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items arise when charges are entered in the accounts for benefits not yet received. Prepaid items are spread over a short period of time and are regularly recurring costs of operation. In subsequent periods, when the benefit criteria are met, or when the City has a legal claim to the resources, the prepaid items are removed from the balance sheet and expenses are recognized.

In the Electric Fund, based on Fiscal Year 2011 adopted budget, future revenues will not be adequate to cover previously deferred energy imbalance expenses and a change in estimate for these deferred imbalances was determined. The effect of this change in estimate was a decrease in Prepaid Items on the proprietary funds' Statement of Fund Net Assets and an increase in Purchased Services under Operating Expenses on the proprietary funds' Statement of Revenues, Expenses and Changes in Fund Net Assets in the amount of \$657,234 for fiscal year 2010.

l. Capital Assets

Capital assets, which include property, plant, and equipment, are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost where historical cost records are available and at estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value as of the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible, or are intangible assets with indefinite useful lives. The City does not have any intangible assets with definite useful lives. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Capital assets purchased by governmental funds (general capital assets such as roads, bridges, curbs and gutters, streets and sidewalks, lighting systems, and similar assets) are recorded as expenditures in those funds when purchased. No depreciation is recorded on these general capital assets at the fund financial reporting level. In the government-wide statement of net assets, these assets are capitalized at cost and in the government-wide statement of activities, depreciation is reported.

Capital assets purchased by proprietary funds are capitalized at cost and shown as assets of those funds. Depreciation of capital assets of proprietary funds is computed over the estimated useful lives of the assets using the straight-line method and is charged as an operating expense of those funds.

The estimated useful lives are as follows:

Buildings	40 – 50 years
Improvements	15 – 20 years
Equipment	5 – 25 years
Utility Plant	15 – 50 years
Residential streets	40 – 50 years
High traffic streets	20 – 25 years
Gravel or dirt alleys	10 – 15 years
Parking lots	20 – 25 years
Sidewalks, curbs and gutters	40 – 50 years

m. Equipment Replacement Reserves

The Information Technology and Central Garage internal service funds equipment replacement reserves are funded by a lease charge on a replacement cost basis for vehicles and equipment owned by these funds and used by other City funds. An equipment revolving schedule (ERS) has been established by vehicle or equipment item which includes department operation identification, estimated useful life, projected replacement date, reserve goal (estimated replacement cost), annual reserve increment (lease charge), and accumulated reserve balance. The ERS is reviewed and adjusted on an annual basis to assure that realistic replacement reserves are established. Whenever operational changes reduce vehicle or equipment needs,

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

1. Summary of Significant Accounting Policies - continued

m. Equipment Replacement Reserves – continued

excess accumulated reserves are returned to the fund of origin through an equipment replacement reserve (transfer) when multiple fiscal years are involved, or credited against current year charges when only the current fiscal year is involved.

n. Compensated Absences

All full-time City employees accumulate vacation and sick leave hours for later use or for payment upon termination, death or retirement. In proprietary funds, vested vacation and sick leave benefits are recognized as expenses when earned by the employee and unpaid benefits are liabilities of those funds. Governmental fund types recognize the expenditure when benefits are paid. The remaining balance of vested governmental fund type employees' vacation and sick leave is reflected as a liability in the government-wide statements. The governmental funds typically used in prior years to liquidate the liability for compensated absences are any of the funds with payroll, which include: General Fund, Street District, Community Development Block Grants, Planning, Library, Natural Resources, Housing Authority, Community Development, Permits, Licenses, and all governmental internal service funds.

o. Contributions

The City records contribution to enterprise funds from federal, state and other outside sources, for property acquisitions, as other income.

p. Statement of Cash Flows

For purposes of the statement of cash flows, the City considers all highly liquid investments and investments with an original maturity of three months or less when purchased to be cash equivalents.

q. Estimates

The preparation of general purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Cash, Cash Equivalents and Investments

The composition of the City's cash, cash equivalents and investments, including restricted cash and investments, on June 30, 2010, was as follows:

	Primary Government	Component Units		
		Business Improvement District	Tourism Business Improvement District	Public Library Foundation
Cash on hand	\$ 10,020	\$ 30,325	\$ 33,274	\$ -
Deposits in banks	(1,438,226)	-	-	4,871
Savings deposits	-	-	-	69,690
Certificates of deposit	2,192,372	25,000	-	247,000
Repurchase agreements	2,370,331	-	-	-
U.S. government securities	13,746,274	-	-	14,268
Short term investment pool (STIP)	1,162,754	-	-	-
Money market funds	22,567,423	64,609	-	-
Mutual funds	-	-	-	1,377,831
Equity securities	-	-	-	134,234
Totals	\$ 40,610,948	\$ 119,934	\$ 33,274	\$ 1,847,894

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

2. Cash, Cash Equivalents and Investments – continued

The City's cash, cash equivalents and investments for the primary government at June 30, 2010, are reported as:

	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Cash and cash equivalents	\$ 14,481,932	\$ 11,219,850	\$ 371,949	\$ 26,073,731
Restricted cash and investments	3,365,269	11,171,948	-	14,537,217
Totals	\$ 17,847,201	\$ 22,391,798	\$ 371,949	\$ 40,610,948

At June 30, 2010, the carrying amount of the City's bank deposits was \$(1,438,226) and the bank balance was \$1,389,386. Of the bank balance, \$364,130 was covered by federal depository insurance and \$1,025,256 was covered by collateral held by the pledging bank's trustee in the City's name.

At June 30, 2010, the carrying amount of deposits for the Great Falls Business Improvement District, a discretely presented component unit, was \$94,934 and the bank balance was \$94,934. Of the bank balance, \$94,934 was covered by federal depository insurance.

At June 30, 2010, the carrying amount of deposits for the Great Falls Tourism Business Improvement District, a discretely presented component unit, was \$33,274 and the bank balance was \$33,274. Of the bank balance, \$33,274 was covered by federal depository insurance.

At March 31, 2010, the carrying amount of deposits for the Great Falls Public Library Foundation, a discretely presented component unit, was \$74,561 and the bank balance was \$4,871. Of the carrying amount of deposits, \$4,871 was covered by federal depository insurance and \$69,690 was covered by Securities Investors Protection Corporation.

Montana statutes require that the City have pledged securities equal to 50% of its total deposits that are not insured or guaranteed, held in the City's name by the pledging bank's trustee. The City was in compliance with this statute at June 30, 2010.

Montana statutes authorize the City to invest in direct obligations of the United States government in savings or time deposits in a state or national bank, building or loan association, or credit union located in Montana; in investments of the Montana short-term investment pool (STIP) managed by the Montana Board of Investments; or in repurchase agreements.

The City received interest revenue of \$464,981 on invested cash during fiscal year 2010. The annualized rate of return for the year is 1.41% prior to adjustments which 'mark investments to market' and 3.00% after the adjustment. Even though the City's investment policy is to hold investments to maturity, the City must reflect a bookkeeping valuation adjustment that increased interest income for all City funds in the amount of \$51,053 for the year ended June 30, 2010. This adjustment increased the cash and cash equivalents by \$51,053.

At June 30, 2010, the City had the following investments. Investments are in an internal investment pool. It is a common practice for governments to pool the cash and investments of funds to improve investment performance. Unless restricted by bonds, grants, etc., the City pools cash and investments of all funds.

	Fair Value	Investment Maturities (In Years)	
		Less Than 1	1-5
Cash on hand, deposits in banks, savings	\$ (1,428,206)	\$ (1,428,206)	\$ -
Repurchase agreements	2,370,331	2,370,331	-
U.S. certificate of deposit	2,192,372	2,192,372	-
U.S. treasuries	512,460	-	512,460
U.S. agencies	13,233,814	521,720	12,712,094
Money market funds	22,567,423	22,561,168	-
Investment in STIP	1,162,754	1,162,754	-
Totals	\$ 40,610,948	\$ 27,380,139	\$ 13,224,554

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

2. Cash, Cash Equivalents and Investments – continued

Custodial credit risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized. The City's investment policy limits its custodial risk by requiring all deposits under the FDIC or FSLIC insured amount to be insured by the FDIC or FSLIC and all deposits over the FDIC or FSLIC insured amount are required to be secured with collateral.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy minimizes the risk by structuring the investment portfolio so that the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and investing operating funds primarily in short-term securities or similar investment pools.

Credit risk

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The City's investment policy minimizes credit risk by limiting investments to the safest types of securities, pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City does business, and diversifying the investment portfolio so that potential losses on individual securities will be minimized. The credit quality rating of the STIP investments is A1. The U.S. Government Securities are not considered to have credit risk and do not require disclosure of credit quality.

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in external investment pools are excluded from this requirement.

Repurchase agreements

Repurchase agreements consist of "one-day" repurchase agreements, which can readily be transformed into cash should all outstanding demand deposit checks be immediately presented for payment.

Short-Term Investment Pool

The Short-Term Investment Pool (STIP) is managed by the State of Montana Board of Investments (the Board). The Board was created by the State of Montana legislature to invest and manage the State of Montana's investment funds on a centralized basis. The STIP was created by the Board to allow qualifying funds to participate in a diversified pool. Although state agencies are legally required to invest in STIP, local governments, such as the City of Great Falls, may voluntarily participate in STIP.

The Board has a policy that STIP will, and does, operate in a manner consistent with the SEC's rule 2a7 of the Investment Company Act of 1940. In meeting certain conditions, STIP, as a 2a7-like pool, is allowed to use amortized cost rather than fair value to report net assets to compute unit values. The fair value of the position in the pool equals the value of pool units. The City reports its investment in the STIP based on the pool's value, which is fixed at one dollar (\$1).

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 (floating-rate) instruments. These securities are purchased to provide shareholders with a diversified portfolio earning a competitive total rate of return. Asset-backed securities represent debt securities collateralized by a pool of mortgage and non-mortgage assets such as trade and loan receivables, equipment leases, credit cards, etc. Commercial paper is unsecured short-term debt with maturities ranging from 1 to 270 days. Commercial paper issued at a discount, direct or by brokers, is backed by bank credit lines. U.S. government direct obligations include U.S. Treasury securities and debt explicitly guaranteed by the U.S. government. U.S. government agency securities include U.S. Government agency and mortgage-backed securities. Repurchase agreements (REPOs) represent an agreement between a seller and a buyer, usually

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

2. Cash, Cash Equivalents and Investments – continued

of U.S. government securities, whereby the seller agrees to repurchase the securities at an agreed upon price and stated time. Variable-rate (floating-rate) securities pay a variable rate of interest until maturity. The STIP portfolio's variable-rate securities float with LIBOR (London Interbank Offered Rate). The STIP investment portfolio consists of securities with a maximum maturity of 397 days or less with the exception of securities having rate reset dates. The portfolio is carried at amortized cost or book value.

Restricted Cash and Investments

Cash and investments of \$14,537,217 are restricted by bond covenants, state statute, or for specific purposes as follows:

Governmental Activities			
Nonmajor governmental funds			
Library - improvements		\$	115,580
Improvement District Revolving - security reserves			207,142
West Bank Tax Increment District - current debt service	\$	13,729	
West Bank Tax Increment District - bond reserves		<u>156,530</u>	
Subtotal West Bank Tax Increment District			170,259
General Capital Projects - suit related retainage			105,265
Internal Service funds			
Central Garage - vehicle and equipment replacement			2,189,588
Engineering - vehicle and equipment replacement			140,970
Facility Services - improvements			97,116
Information Tech - information systems		327,629	
Information Tech - vehicle and equipment replacement		<u>8,729</u>	
Subtotal Information Tech			336,358
Public Works Admin - vehicle and equipment replacement			<u>2,991</u>
Total Governmental Activities			3,365,269
Business Activities			
Water			
Current debt service		956,220	
Bond reserves		1,340,595	
Operating reserves		584,856	
Construction reserves		67,310	
Vehicle and equipment replacement		<u>916,484</u>	
Subtotal Water			3,865,465
Sewer			
Current debt service		1,326,604	
Bond reserves		1,925,965	
Operating reserves		542,532	
Bonded construction		224,092	
Vehicle and equipment replacement		<u>900,052</u>	
Subtotal Sewer			4,919,245
Storm Drain			
Current debt service		312,109	
Bond reserves		475,710	
Operating reserves		22,342	
Repair and replacement reserves		<u>150,000</u>	
Subtotal Storm Drain			960,161
Sanitation			
Vehicle and equipment replacement			324,666

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

2. Cash, Cash Equivalents and Investments – continued

Electric		
Security reserves	100,000	
Cash on deposit with others	634,514	
Subtotal Electric		734,514
Golf Courses		
Bond reserves		237,717
Nonmajor enterprise funds		
Parking - vehicle and equipment replacement		87,129
Recreation - vehicle and equipment replacement	26,805	
Recreation - improvements	1,750	
Subtotal Recreation		28,555
Civic Center Events - improvements		14,496
Total Business Activities		11,171,948
Total		\$ 14,537,217

3. Receivables

Taxes and Special Assessments

The City’s real estate property tax is levied as of November 1 on the assessed value listed as of January 1 of the same year, for all property located in the City. Assessed values are established by the State Department of Revenue based on a market value. A revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by State statute as a fixed percentage of assessed value.

The City is permitted, by State statutes, to levy taxes up to certain fixed limits for various purposes. The taxes levied by the City for the year ended June 30, 2010, were within legal limits.

Taxes are due in semi-annual installments on November 30 and May 31 of each fiscal year. Property tax lien dates are December 1 and June 1.

The City levies assessments for lighting districts, street maintenance, boulevard maintenance, various special improvement districts (SID) and various special improvement lighting districts (SILD). The assessments are due in semi-annual installments on November 30 and May 31. All assessments are considered delinquent if not paid by May 31.

Loans Receivable

Loans receivable at June 30, 2010, consists of the following:

Federal Block Grant Fund:		
CDBG loan program (a)	\$ 80	
Deferred payment loan program (b)	2,489,373	
Subtotal Federal Block Grant Fund		\$ 2,489,453
Nonmajor governmental funds:		
Home Grant - deferred payment loan program (b)		57,200
Hazard Removal - loan program		800
Total		\$ 2,547,453

- (a) The primary objective of the Community Development Block Grant (CDBG) program is the development of viable urban communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for persons of low and moderate income. The CDBG loan program has been developed by the City to accomplish these objectives. The CDBG loan program is used to promote and support opportunities for economic development within the community, specifically those

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

3. Receivables – continued

Loans Receivable – continued

opportunities that create employment for low and moderate income people. The interest rates on these loans range from zero percent to three percent and terms range from ten to eighteen years. The loans are secured by the property and/or equipment.

- (b) The deferred payment loan program was established to provide opportunities for lower income homeowners to rehabilitate, weatherize, maintain, or improve the quality of existing housing. No interest is charged on these loans. Repayment of the loan is required only if the property is sold, or upon satisfaction of the original mortgage, at which time the property owner begins making monthly payments equal to the principal and interest payment on the original mortgage. The loans are secured by a mortgage on the property. Deferred revenue equal to the balance of the deferred payment loans receivable has been recorded.

4. Interfund Receivables, Payables, and Transfers

Due to/from Other City Funds

The due to other City funds balances reported in the fund financial statements represent credit cash balances in the individual funds at year-end with an offsetting due from other City funds in the corresponding funds. The due from general fund to library fund represent tax payments received into general fund for the library fund.

Due to/from other City funds at June 30, 2010, consists of the following:

Receivable Fund	Payable Fund		
General	Nonmajor governmental funds		
	CTEP	\$ 1,170	
	Housing Authority Admin	46,186	
Subtotal nonmajor governmental funds			\$ 47,356
Nonmajor governmental fund - Library	General		47,972
General	Electric	1,927,130	
General	Golf Courses	1,133,908	
Subtotal business-type activities funds			3,061,038
Total			\$ 3,156,366

Interfund Loans

The interfund loans represent the current portion due from the advances from other funds which represent the long term portion. The advance from the general fund reported in the electric fund resulted from the establishment of a financial assurance reserve required by the Montana Public Service Commission. The advance from the central garage fund reported in the general fund resulted from a loan made for Legion Park improvements. The advances to the electric fund reported in the general fund, street fund, lighting districts fund, library fund, natural resources fund, water fund, sewer fund, sanitation fund, golf fund, safety services fund, parking fund, swim pools fund, recreation fund, public works admin fund, and facility services fund resulted from an interfund liability. Advances from the General fund are being repaid in annual installments including interest.

Interfund loans receivable/payable at June 30, 2010, consists of the following:

Receivable Fund	Payable Fund	Amount
Internal service fund - Central Garage	General	\$ 21,899

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

4. Interfund Receivables, Payables, and Transfers – continued

Interfund Loans – continued

Advances to/from other funds at June 30, 2010, consists of the following:

Receivable Fund	Payable Fund	Amount
General	Electric	\$ 100,000
General		59,696
Street		16,507
Nonmajor governmental funds		
Lighting Districts	\$ 577,514	
Library	19,382	
Natural Resources	155	
Subtotal nonmajor governmental funds		597,051
Water		300,477
Sewer		278,802
Sanitation		3,219
Golf		39,915
Nonmajor enterprise funds		
Safety Services	3,483	
Parking	20,581	
Swim Pools	21,054	
Recreation	10,770	
Subtotal nonmajor enterprise funds		55,888
Internal service funds		
Public Works Admin	17,645	
Facility Services	30,800	
Subtotal internal service funds		48,445
Internal service fund - Central Garage	General	296,623
Total		\$ 1,796,623

Transfers

Transfers represent the movement of cash assets between City funds and operations. Transfers are transactions which must be recorded, but should not be confused with operating revenues and expenditures. For example, property taxes are properly recorded as revenues in the general fund. However, part of the property taxes revenue is then transferred to the library fund as general support. Recurring transfers are authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Transfers to/from other funds for the year ended June 30, 2010, consists of the following:

Recipient Fund	Amount	Purpose
Street District	\$ 50,168	Transfer from nonmajor governmental fund - public works for close of fund.
Nonmajor governmental funds		
Tax Increment	365,518	Transfer from nonmajor governmental fund - historic bridge for close of fund [\$70]. Transfer from nonmajor governmental fund - tax increment bond for close of fund [\$365,448].
Planning	192,140	Transfer from general fund to planning for operation support.
Lighting Districts	25,743	Transfer from nonmajor governmental fund - subsidiary lighting districts for close of funds [\$25,742]. Transfer in nonmajor governmental fund - lighting district for close of funds [\$25,743].
Library	910,312	Transfers from general fund to library for tax support.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

4. Interfund Receivables, Payables, and Transfers – continued

<u>Transfers – continued</u>		
<u>Recipient Fund</u>	<u>Amount</u>	<u>Purpose</u>
Park Special Revenue	468,456	Transfer from general fund for sale of land.
Natural Resources	271,029	Transfer from general fund to natural resources for natural resource operations.
West Bank Urban Renewal	79,889	Transfer from general fund to nonmajor governmental fund - west bank urban renewal bond for sale of land
Improvement District Revolving	69,670	Transfer from nonmajor governmental fund - subsidiary improvement districts for close of funds.
General Capital Projects	10,000	Transfer from nonmajor governmental fund - tax increment to general capital projects for human resources office remodel.
	<u>2,027,239</u>	Subtotal of nonmajor governmental funds
Golf Course	244,600	Transfer from general fund to golf course fund for operation support [\$240,000]. Transfer from nonmajor business fund - recreation to golf course fund for recurring transfer [\$4,600].
Nonmajor enterprise funds		
Safety Services	316,335	Transfer from nonmajor governmental fund - 911 special revenue to safety services for dispatch services.
Swim Pools	581,389	Transfer from general fund to swim pools for operations support [\$414,389]. Transfer from nonmajor governmental fund - tax increment bond to swim pools for debt service [\$167,000].
Recreation	153,729	Transfer from general fund to recreation for operation support.
Multi-Sports	21,669	Transfer from general fund to multi-sports for operation support.
Civic Center Events	214,727	Transfer from general fund to civic center events for operation support.
	<u>1,287,849</u>	Subtotal of nonmajor enterprise funds
Internal service funds		
Information Tech	23,544	Transfer from general fund to information tech for mapping tech position [\$11,772]. Transfer from nonmajor governmental fund - 911 special revenue to information tech for mapping tech position [\$11,772].
Engineering	162,698	Transfer from general fund to engineering for operation support.
	<u>186,242</u>	Subtotal of internal service funds
Total	<u>\$ 4,161,616</u>	

5. Due From Other Governments

Amounts due from other governments at June 30, 2010, were as follows:

	<u>Federal</u>	<u>County</u>	<u>Other</u>	<u>Total</u>
General fund	\$ 29,603	\$ 257,378	\$ -	\$ 286,981
Community Development Block Grant fund	34,790	-	-	34,790
Nonmajor governmental funds				
Planning	52,037	-	-	52,037
CTEP Projects	17,152	-	-	17,152
Fire Special Revenue	19,620	-	-	19,620
Library	-	88,500	-	88,500
Housing Authority	-	-	46,186	46,186
Home Grant	102,698	-	-	102,698
General Capital Projects	22,293	-	-	22,293
Subtotal nonmajor governmental funds	<u>213,800</u>	<u>88,500</u>	<u>46,186</u>	<u>348,486</u>
Water fund	554,321	-	-	554,321
Sewer fund	156,833	-	-	156,833
Totals	<u>\$ 832,514</u>	<u>\$ 345,878</u>	<u>\$ 46,186</u>	<u>\$ 1,381,411</u>

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

6. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2010, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated:				
Land	\$ 9,930,318	\$ 29,820	\$ (106,180)	\$ 9,853,958
Intangible	-	471,182	-	471,182
Construction in Progress	45,831	800,780	(17,592)	829,019
	<u>9,976,149</u>	<u>1,301,782</u>	<u>(123,772)</u>	<u>11,154,159</u>
Capital assets, being depreciated:				
Buildings	14,275,588	335,654	(17,541)	14,593,701
Improvements	34,918,220	1,212,703	(258,726)	35,872,197
Machinery and equipment	19,111,444	2,043,663	(861,337)	20,293,770
Infrastructure	72,274,968	863,187	(29,820)	73,108,335
	<u>140,580,220</u>	<u>4,455,207</u>	<u>(1,167,424)</u>	<u>143,868,003</u>
Less accumulated depreciation for:				
Buildings	(6,168,349)	(404,207)	17,541	(6,555,015)
Improvements	(15,207,232)	(1,157,119)	214,026	(16,150,325)
Machinery and equipment	(14,241,142)	(1,006,693)	836,955	(14,410,880)
Infrastructure	(39,830,315)	(698,254)	3,307	(40,525,262)
	<u>(75,447,038)</u>	<u>(3,266,273)</u>	<u>1,071,829</u>	<u>(77,641,482)</u>
Total capital assets, being depreciated, net	<u>65,133,182</u>	<u>1,188,934</u>	<u>(95,595)</u>	<u>66,226,521</u>
Governmental activities capital assets, net	<u>\$ 75,109,331</u>	<u>\$ 2,490,716</u>	<u>\$ (219,367)</u>	<u>\$ 77,380,680</u>
<u>Business-type activities</u>				
Capital assets, not being depreciated:				
Land	\$ 4,115,316	\$ -	\$ -	\$ 4,115,316
Construction in Progress	3,840,495	3,149,869	(1,115,315)	5,875,049
	<u>7,955,811</u>	<u>3,149,869</u>	<u>(1,115,315)</u>	<u>9,990,365</u>
Capital assets, being depreciated:				
Buildings	31,345,888	716,251	(305,352)	31,756,787
Improvements	76,791,971	262,084	(26,631)	77,027,424
Machinery and equipment	12,352,302	467,837	(58,746)	12,761,393
Infrastructure	79,887,681	4,058,934	(7,047)	83,939,568
	<u>200,377,842</u>	<u>5,505,106</u>	<u>(397,776)</u>	<u>205,485,172</u>
Less accumulated depreciation for:				
Buildings	(16,386,460)	(649,557)	551	(17,035,466)
Improvements	(24,800,686)	(3,266,483)	10,299	(28,056,870)
Machinery and equipment	(9,312,237)	(575,408)	6,958	(9,880,687)
Infrastructure	(37,865,217)	(1,581,120)	7,047	(39,439,290)
	<u>(88,364,600)</u>	<u>(6,072,568)</u>	<u>24,855</u>	<u>(94,412,313)</u>
Total capital assets, being depreciated, net	<u>112,013,242</u>	<u>(567,462)</u>	<u>(372,921)</u>	<u>111,072,859</u>
Business-type activities capital assets, net	<u>\$ 119,969,053</u>	<u>\$ 2,582,407</u>	<u>\$ (1,488,236)</u>	<u>\$ 121,063,224</u>

Intangible assets are a new category of capital assets and include water rights and right-of-way easements. The City's water rights were obtained through statutorily authorized water right filings from 1889 to the 1900's. These intangible assets have an indefinite useful life.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

6. Capital Assets - continued

Depreciation was charged to functions/programs of the primary government as follows:

<u>Governmental activities</u>	
General government	\$ 462,521
Public safety	171,554
Public works	1,546,177
Culture and recreation	674,848
Housing and development	411,173
Total governmental activities	<u>\$ 3,266,273</u>
<u>Business-type activities</u>	
Water	\$ 2,426,177
Sewer	1,912,143
Storm Drain	741,619
Sanitation	244,032
Golf Courses	289,849
Port Authority	81,329
Other	377,419
Total business-type activities	<u>\$ 6,072,568</u>

Discretely Presented Component Unit

Capital assets activity for the Business Improvement District for the year ended June 30, 2010, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Buildings and improvements	\$ 556,744	\$ -	\$ -	\$ 556,744
Equipment	37,486	-	-	37,486
	594,230	-	-	594,230
Less accumulated depreciation for	(121,643)	(17,327)	-	(138,970)
Total capital assets, being depreciated, net Business Improvement District	<u>472,587</u>	<u>(17,327)</u>	<u>-</u>	<u>455,260</u>
capital assets, net	<u>\$ 472,587</u>	<u>\$ (17,327)</u>	<u>\$ -</u>	<u>\$ 455,260</u>

7. Capital Lease Obligations

Nonmajor Enterprise – Swim Pools Fund

In September 2000, the City entered into a capital lease with Wells Fargo Brokerage Services, LLC, to finance the construction of the Electric City Water Park and Lazy River. The lease term is for fifteen years and calls for annual payments of \$167,935 beginning on September 15, 2001. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date. The cost and related capital lease obligation have been recorded in the Swim Pools enterprise fund.

The following is an analysis of the property under capital lease as of June 30, 2010:

Improvements	\$ 1,503,530
Less accumulated depreciation	<u>(626,530)</u>
Net leased property	<u>\$ 877,000</u>

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

7. Capital Lease Obligations – continued

Nonmajor Enterprise – Swim Pools Fund – continued

The following is a schedule, by year, of future minimum lease payments under capital leases, together with the present value of net minimum lease payments at June 30, 2010:

Year Ending June 30	Nonmajor Enterprise
2011	167,935
2012	167,935
2013	167,935
2014	167,935
2015	167,935
2016	167,935
Total lease payments	1,007,610
Less amount representing interest	(198,418)
Present value of future minimum lease payments	\$ 809,192

8. Long-Term Debt

Compensated Absences Payable

Compensated absences payable, representing vested vacation and sick leave benefits earned by employees and payable upon termination, as well as additional salary-related charges payable by the City as the employer, as of June 30, 2010, were as follows:

Governmental activities	\$ 3,251,692
Business-type activities	575,120
Total	\$ 3,826,812

Loans and Contracts Payable

Nonmajor Governmental – Master Debt SILD Fund

The City Commission adopted Resolution No. 9512 on September 6, 2005, authorizing the borrowing of \$20,000 in Intercap funds by the General Fund for the purpose of designing and installing city street lights in Meadowlark Phase 3. The term of the loan was ten (10) years with an initial interest rate of 3.80%. On January 15, 2008 an extension of five (5) years to the term was granted.

The City Commission adopted Resolution No. 9527 on November 1, 2005, authorizing the borrowing of \$56,000 in Intercap funds by the General Fund for the purpose of designing and installing city street lights in Eagles Crossing Phase 1. The term of the loan was ten (10) years with an initial interest rate of 3.80%. On January 15, 2008 an extension of five (5) years to the term was granted.

The City Commission adopted Resolution No. 9572 on August 1, 2006, authorizing the borrowing of \$23,000 in Intercap funds by the General Fund for the purpose of designing and installing city street lights in Meadowlark Phase 4. The term of the loan was ten (10) years with an initial interest rate of 4.75%. On January 15, 2008 an extension of five (5) years to the term was granted.

The City Commission adopted Resolution No. 9712 on November 20, 2007, authorizing the borrowing of \$46,600 in Intercap funds by the General Fund for the purpose of designing and installing city street lights in Eagles Crossing Phase 2 & 3. The term of the loan was fifteen (15) years with an initial interest rate of 4.25%.

The City Commission adopted Resolution No. 9720 on December 18, 2007, authorizing the borrowing of \$29,900 in Intercap funds by the General Fund for the purpose of designing and installing city street lights in Meadowlark Phase 5. The term of the loan was fifteen (15) years with an initial interest rate of 4.85%.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Loans and Contracts Payable – continued

Nonmajor Governmental – Master Debt SILD Fund – continued

The City Commission adopted Resolution No. 9819 on March 17, 2009, authorizing the borrowing of \$36,346 in Intercap funds by the General Fund for the purpose of designing and installing city street lights in Bootlegger Addition Phase 1. The term of the loan was fifteen (15) years with an initial interest rate of 3.25%.

The City Commission adopted Resolution No. 9850 on September 15, 2009, authorizing the borrowing of \$20,516 in Intercap funds by the General Fund for the purpose of designing and installing city street lights in Water Tower Park Addition. The term of the loan was fifteen (15) years with an initial interest rate of 1.95%.

The rates for these Intercap loans are adjusted annually on February 16th. The interest rate varies based on the underlying bond rate of the Montana Board of Investments Municipal Finance Consolidation Act Bonds. The loan will be repaid from assessments of the property owners of the Street Light districts in the Master Debt SILD Fund. The interest calculations are projected based on the current interest rate charged of 1.95%.

Annual debt service requirements to maturity for the Intercap loans are as follows:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2011	10,857	3,418	14,275
2012	11,319	3,204	14,523
2013	11,801	2,981	14,782
2014	12,305	2,748	15,053
2015	12,831	2,506	15,337
2016-2020	72,880	8,515	81,395
2021-2025	45,991	1,772	47,763
Totals	\$ 177,984	\$ 25,144	\$ 203,128

Notes Payable

Business-Type Activities

Port Authority Fund

The Great Falls Port Authority on May 25, 2005, authorized the borrowing of \$1,075,000 from the Great Falls Development Authority, Inc. for the purpose of constructing a building. The term of the loan is twenty (20) years with an annual rate of 4.00%. The loan will be repaid from operating funds of the Great Falls Port Authority.

The Great Falls Port Authority on November 30, 2007, authorized the borrowing of \$4,763,794 from the Board of Investments of the State of Montana for the purpose of financing infrastructure improvements to enhance economic development and create jobs in the basic sector of the economy. The term of the loan is eighteen (18) years with an annual rate of 4.43%. The loan will be repaid from operating funds of the Great Falls Port Authority.

Electric Fund

The City Commission adopted Resolution No. 9534 on December 6, 2005, authorizing the borrowing of \$1,500,000 from First Interstate Bank in the form of a taxable non-voted general obligation note by the electric fund for the purpose of preliminary design, engineering, feasibility and environmental review costs related to the construction of HGS. The term of the note is twenty (20) years with a maximum interest rate of 7.21%.

This rate is adjusted on each fifth year anniversary date of the closing of the note. The interest rate varies equal to the constant rate of the Five Year US Treasury Index as reported in the Wall Street Journal on the adjustment date. It is intended the debt will be repaid from operating funds of the electric utility. A pledge from the General fund provides backup security for the debt obligation.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Notes Payable – continued

Business-Type Activities – Continued

Notes Payable Business-Type Activities outstanding at June 30, 2010, are as follows:

Business-Type Activities

	Start Date	Interest Rate	Term (Years)	Maturity Date	Loan Issued	Balance June 30, 2010
Port Authority Improvements	03-02-2005	4.00%	20	10-01-2025	\$ 1,075,000	\$ 894,877
Port Authority Improvements	11-30-2007	4.43%	18 ¼	09-30-2025	4,763,794	4,300,452
Electric Improvements	12-15-2005	6.79%	20	01-01-2026	1,500,000	1,378,319
Total						\$ 6,573,648

Annual debt service is as follows:

Business-Type Activities

Year Ending June 30	Principal	Interest	Total
2011	296,639	314,232	610,871
2012	310,393	310,465	620,858
2013	326,296	284,561	610,857
2014	342,282	268,576	610,858
2015	359,081	251,777	610,858
2016-2020	2,077,983	976,305	3,054,288
2021-2025	2,648,649	405,638	3,054,287
2026-2030	212,325	3,409	215,734
Totals	\$ 6,573,648	\$ 2,814,963	\$ 9,388,611

Governmental Activities

Nonmajor Governmental – West Bank Tax Increment District Fund

The City Commission adopted Resolution 9843 on October 20, 2009, authorizing the borrowing of up to \$900,000 from West Bank Properties, LLC in a Tax Increment Urban Renewal Subordinate Lien Revenue Note, Series 2009 by the West Bank Tax Increment District Fund for specific planned public infrastructure improvements within the District Boundaries. The Notes will be issued in two separate series and will be payable over a term ending July 1, 2034. The Series 2009A Note was issued in the amount of \$761,463 as reimbursement in full for the Approved Tax Increment Financed Improvements. The Series 2009B Note will be issued upon completion of the Additional Tax Increment Financed Improvements and approval of the invoices and costs thereof, in an amount equal to the approved paid invoices, not to exceed \$138,537. The Notes will bear interest at the rate of 5.60% per annum. The Notes will be payable solely from available Tax Increment. The Series 2009B Note has not been issued. The City's obligation to issue the Series 2009B Note for the Additional Tax Increment Financed Improvements will terminate on September 1, 2011.

Notes Payable Governmental Activities outstanding at June 30, 2010, are as follows:

	Start Date	Interest Rate	Term (Years)	Maturity Date	Loan Issued	Balance June 30, 2010
West Bank Improvements	11-01-2009	5.60%	25	07-01-2034	761,463	761,463

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Notes Payable – continued
Governmental Activities – Continued
Annual debt service is as follows:

Year Ending June 30	Governmental-Type Activities		
	Principal	Interest	Total
2011	-	71,188	71,188
2012	16,877	42,409	59,286
2013	17,836	41,450	59,286
2014	18,849	40,438	59,287
2015	19,919	39,367	59,286
2016-2020	117,901	178,531	296,432
2021-2025	155,402	141,032	296,434
2026-2030	204,825	91,607	296,432
2031-2034	209,854	27,292	237,146
	\$ 761,463	\$ 673,314	\$ 1,434,777
Totals	\$ 761,463	\$ 673,314	\$ 1,434,777

General Obligation Bonds

Nonmajor Governmental – Soccer Park Bond

In November 2003, a general obligation bond of \$2.5 million was approved by the taxpayers for the acquisition of land and construction of a soccer park. General obligation bonds were issued June 15, 2004, and are payable over a twenty (20) year period. The Great Falls Soccer Foundation partnered with the City to finance and construct the Seibel Soccer Park.

Nonmajor Governmental – Swim Pool Rehab Bond

In November 2006, a general obligation bond of \$2.27 million was approved by the taxpayers for the improving and upgrading of certain swimming pools in the City. General obligation bonds were issued May 15, 2008, and are payable over a ten (10) year period.

General obligation bonds outstanding at June 30, 2010, are as follows:

	Issue Date	Interest Rate	Term (Years)	Maturity Date	Bonds Issued	Balance June 30, 2010
Series 2004	06-15-2004	3.75 - 4.65%	20	07-01-2024	\$ 2,500,000	\$ 1,945,000
Series 2007	05-15-2007	3.80 - 5.50%	10	07-01-2017	\$ 2,270,000	1,708,944
Total						\$ 3,653,944

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

General Obligation Bonds – continued

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2011	322,159	151,443	473,602
2012	336,924	136,755	473,679
2013	351,619	122,505	474,124
2014	366,301	109,263	475,564
2015	375,970	95,453	471,423
2016-2020	1,230,971	275,780	1,506,751
2021-2024	670,000	78,688	748,688
Totals	<u>\$ 3,653,944</u>	<u>\$ 969,887</u>	<u>\$ 4,623,831</u>

Additional Covenant Requirements: Annual information to be provided while the Series 2004 G/O Bonds and the Series 2008 G/O Bonds are outstanding includes audited financial statements, accompanied by the audit report and opinion of the accountant as required by the laws of the State of Montana. Additional information is provided in the statistical section of the annual report regarding property values, city indebtedness and city tax rates, levies, and collections.

Urban Renewal Tax Increment Bonds Payable

Nonmajor Governmental – West Bank Tax Increment District

In March 2009, the City Commission adopted Resolution 9814, relating to the issuance of West Bank Urban Renewal District Tax Increment Revenue Bonds, Series 2009A to pay costs of public improvements associated with the Federal Courthouse/4th Avenue NW Urban Renewal Project. The bonds are being repaid from the tax increments received by the City from its West Bank urban renewal area.

Tax increment bonds outstanding at June 30, 2010, are as follows:

	Issue Date	Interest Rate	Term (Years)	Maturity Date	Bonds Issued	Balance June 30, 2010
Series 2009A	07-30-2009	3.00 - 5.80%	25	07-01-2034	\$ 2,000,000	\$ 2,000,000

A subordinate note payable was authorized in October 2009 up to the amount of \$900,000 (see Notes Payable beginning page 55).

Annual debt service requirements to maturity for tax increment bonds are as follows:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2011	\$ 50,000	\$ 103,463	\$ 153,463
2012	50,000	101,963	151,963
2013	50,000	100,463	150,463
2014	50,000	98,813	148,813
2015	55,000	96,963	151,963
2016-2020	310,000	447,740	757,740
2021-2025	395,000	361,850	756,850
2026-2030	510,000	243,660	753,660
2031-2034	530,000	79,460	609,460
Totals	<u>\$ 2,000,000</u>	<u>\$ 1,634,375</u>	<u>\$ 3,634,375</u>

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Urban Renewal Tax Increment Bond Covenants – continued

Nonmajor Governmental – West Bank Tax Increment District – continued

The City issued the West Bank Urban Renewal Tax Increment bonds pursuant to Resolution No. 9815 which includes various restrictive provisions and covenants. The more significant provisions and covenants require that reserves be maintained for operating/development and debt service. The resolution also requires that the tax increment tax collected and available for debt service is at least 1.25 times coverage on total tax increment parity debt above the amount of tax increment taxes received. At June 30, 2010, the City was in compliance with all significant provisions and covenants with the exception of the debt service coverage due to this being the first year of taxes being assessed and only half a year's worth was collected.

Shown below are the parity and subordinate note reserves of the West Bank Tax Increment Fund and the calculation of the coverage covenant.

	Parity	Subordinate
<u>Bond reserves</u>		
Debt service account	\$ 13,729	\$ -
<u>Coverage covenant calculation</u>		
Increment taxes collected and available	\$ 108,124	inc
Maximum annual debt service	\$ 156,530	\$ -
Debt service coverage	.69x	-

Additional Covenant Requirements: Resolution No. 9815 requires information in addition to the operating results already provided within the Financial Section to be presented annually. The resolution does not require that information to be audited. As a result, the required information is provided in the Statistical Section of the City's Comprehensive Annual Financial Report. Required information includes figures for the appraised value, total taxable value, the incremental taxable value of property, and the ten major taxpayers within the West Bank Urban Renewal Area.

Special Assessment Debt

Nonmajor Governmental – Improvement District Revolving

The City has a secondary responsibility on the special assessment bonds issued for the various special improvement districts (SID). The City has a limited obligation to pay the debt service on these bonds even if the assessments on the property owners are in default. State law provides for and the City utilizes a "Special Improvement District Revolving Fund" to accumulate resources for such debt service payment. If this fund does not have adequate resources to pay the special assessment debt service in any year, it is legally unclear what additional responsibility the City has to pay the debt service in the year it is due. The bonded debt of these improvement districts is reflected in the government-wide statements as "Special assessment debt." The Special Improvement District Revolving Fund is included as a debt service fund.

Special assessment bonds outstanding at June 30, 2010, are as follows:

<u>Sid No.</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term (Years)</u>	<u>Maturity Date</u>	<u>Bonds Issued</u>	<u>Balance June 30, 2010</u>
1275	10-30-1997	4.10 - 5.25%	15	08-01-2013	547,000	\$ 75,000
1301	05-15-2005	3.50 - 5.00%	15	08-01-2020	630,000	415,000
Total						\$ 490,000

All special assessment bonds are redeemable at the option of the City at any time cash is available in the respective funds for each issue. The City follows the policy of early redemption on these bonds. Accordingly, a schedule of special assessment bond debt service requirements to maturity is deemed not to be meaningful and has been excluded.

Special Improvement District No. 1275 and Special Improvement District No. 1301 Bond statements require additional information to be presented by the City, but do not require that information to be audited. As a result, the special improvement districts outstanding, statement of changes in fund balance of the revolving

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Special Assessment Debt

Nonmajor Governmental – Improvement District Revolving – continued

fund, special improvement district revolving fund, individual special improvement districts – continuing disclosure, market and taxable valuations, and tax collection information is presented in the Statistical Section of the City’s Comprehensive Annual Financial Report for the year ended June 30, 2010.

Revenue Bonds Payable

The City also issues bonds where it pledges income derived from the acquired or constructed assets to pay debt service. The revenue bonds are accounted for in the appropriate proprietary fund.

Revenue bonds issued to make capital improvements outstanding at June 30, 2010, are as follows:

	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term (Years)</u>	<u>Maturity Date</u>	<u>Bonds Issued</u>	<u>Balance June 30, 2010</u>
Water	12-21-2000	4.00%	20	01-01-2021	\$ 3,000,000	\$ 1,863,000
Water	05-15-2002	4.15%	10	02-01-2013	8,030,000	2,844,231
Water	05-01-2008	3.75%	20	07-01-2028	3,791,264	3,511,264
Water	07-16-2009	1.75%	20	07-01-2029	333,700	320,000
Sewer	05-15-2002	4.15%	10	08-01-2012	6,470,000	2,163,321
Sewer	05-15-2002	4.00%	20	01-01-2022	12,100,000	7,482,000
Sewer	02-01-2005	3.00 - 4.15%	20	08-01-2024	5,005,000	4,165,715
Sewer	10-01-2009	1.75%	20	07-01-2029	136,568	122,267
Storm Drain	07-24-2003	4.20 - 7.00%	10	01-01-2014	1,950,000	802,226
Storm Drain	04-06-2004	3.75%	20	01-01-2024	4,400,000	3,302,000
Golf Courses	03-01-1998	4.20 - 5.38%	18	09-01-2015	1,950,000	855,504
Golf Courses	04-01-1999	4.15 - 5.50%	20	09-01-2019	590,000	365,000
Total						<u>\$ 27,796,528</u>

Annual debt service requirements to maturity for revenue bonds are as follows:

<u>Year Ending June 30</u>	<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 2,944,901	\$ 1,010,961	\$ 3,955,862
2012	3,079,918	882,477	3,962,395
2013	3,204,226	758,042	3,962,268
2014	1,968,523	658,562	2,627,085
2015	1,830,190	588,001	2,418,191
2016-2020	8,657,620	1,960,412	10,618,032
2021-2025	5,232,485	562,648	5,795,133
2026-2029	878,665	57,723	936,388
Totals	<u>\$ 27,796,528</u>	<u>\$ 6,478,826</u>	<u>\$ 34,275,354</u>

Water Bond Covenants

Resolution No. 9216 authorized the issuance of separate series of water and sanitary sewerage system revenue refunding bonds to refund all outstanding water and sewerage system bonds.

The City issued the water system refunding bonds pursuant to Resolution No. 9226 which includes various restrictive provisions and covenants. The more significant provisions and covenants require that reserves be maintained for operations, debt service, and repair and replacement and that the net revenues for each fiscal year be at least equal to 125% of the maximum principal and interest to become due in any year. Net revenues are revenues for a specified period less the operating expenses for the same period. Revenues mean all

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Revenue Bonds Payable – continued

Water Bond Covenants – continued

revenues and receipts from rates, fees, charges and rentals, from penalties and interest, and from any sales of property and all income received from the investment of revenues and receipts, including interest earnings on all accounts excluding the Construction Account. Operating expenses include current expenses of operation, maintenance and minor repair of the system, excluding interest on bonds and depreciation. At June 30, 2010, the City was in compliance with all significant provisions and covenants.

Shown below are the bond reserves of the Water Fund and the calculation of the coverage covenant as of June 30, 2010.

Bond Reserves

Operating account	\$ 584,856
Debt service account	956,220
Reserve account	1,340,595

Repair and replacement account	\$ 2,881,671
	983,794

\$ 3,865,465

Coverage Covenant Calculation

Gross revenues	\$ 8,097,085
Operating expenses	4,688,885

Net revenues	\$ 3,408,200
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Maximum annual debt service requirement	\$ 1,340,595
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Percent coverage	254.23%
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Percent coverage required	125.00%
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Additional Covenant Requirements: Resolution No. 9226 requires additional information to be presented by the City, but does not require that information to be audited. As a result, information including updated figures for the number of system connections, user rates, and major system users are presented in the Statistical Section to the City's Comprehensive Annual Financial Report for the year ended June 30, 2010.

Sewer Bond Covenants

The City issued the sewer system refunding bonds pursuant to Resolution No. 9227 which includes the various restrictive provisions and covenants. The more significant provisions and covenants require that reserves be maintained for operations, debt service, and repair and replacement and that the net revenues for each fiscal year be at least equal to 125% of the maximum principal and interest to become due in any year. Net revenues are revenues for a specified period less the operating expenses for the same period. Revenues mean all revenues and receipts from rates, fees, charges and rentals, from penalties and interest, and from any sales of property and all income received from the investment of revenues and receipts, including interest earnings on all accounts excluding the Construction Account. Operating expenses include current expenses of operation, maintenance and minor repair of the system, excluding interest on bonds and depreciation. At June 30, 2010, the City was in compliance with all significant provisions and covenants.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Revenue Bonds Payable – continued

Sewer Bond Covenants – continued

Shown below are the bond reserves of the Sewer Fund and the calculation of the coverage covenant as of June 30, 2010.

<u>Bond Reserves</u>	
Operating account	\$ 542,532
Debt service account	1,326,604
Reserve account	<u>1,925,965</u>
	\$ 3,795,101
Repair and replacement account	<u>900,052</u>
	<u>\$ 4,695,153</u>
 <u>Coverage Covenant Calculation</u>	
Gross revenues	\$ 7,861,861
Operating expenses	<u>4,816,104</u>
Net revenues	<u>\$ 3,045,757</u>
Maximum annual debt service requirement	<u>\$ 1,925,965</u>
Percent coverage	<u>158.14%</u>
Percent coverage required	<u>125.00%</u>

Additional Covenant Requirements: Resolution No. 9227 requires additional information to be presented by the City, but does not require that information to be audited. As a result, information including updated figures for the number of system connections, user rates, and major system users are presented in the Statistical Section to the City's Comprehensive Annual Financial Report for the year ended June 30, 2010.

Storm Drain Bond Covenants

Resolutions No. 9334 and 9360 authorized the issuance of Storm Drain Revenue bonds and include various restrictive provisions and covenants. The more significant provisions and covenants require that reserves be maintained for operations, debt service, and repair and replacement and that the net revenues for each fiscal year be at least equal to 125% of the maximum principal and interest to become due in any year. Net revenues are revenues for a specified period less the operating expenses for the same period. Revenues mean all revenues and receipts from rates, fees, charges and rentals, from penalties and interest, and from any sales of property and all income received from the investment of revenues and receipts, including interest earnings on all accounts excluding the Construction Account, Repair and Replacement Account and Surplus Account.

Operating expenses include current expenses of operation, maintenance and minor repair of the system, excluding interest on bonds and depreciation. At June 30, 2010, the City was in compliance with all significant provisions and covenants.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Revenue Bonds Payable – continued

Storm Drain Bond Covenants – continued

Shown below are the bond reserves of the Storm Drain Fund and the calculation of the coverage covenant as of June 30, 2010.

<u>Bond Reserves</u>	
Operating account	\$ 312,109
Debt service account	22,342
Reserve account	<u>475,710</u>
	\$ 810,161
Repair and replacement account	<u>150,000</u>
	<u>\$ 960,161</u>
<u>Coverage Covenant Calculation</u>	
Gross revenues	\$ 2,048,274
Operating expenses	<u>349,734</u>
Net revenues	<u>\$ 1,698,540</u>
Maximum annual debt service requirement	<u>\$ 475,710</u>
Percent coverage	<u>357.05%</u>
Percent coverage required	<u>125.00%</u>

Additional Covenant Requirements: Resolutions No. 9334 and 9360 require continuing information to be presented by the City. This includes audited financial statements for each fiscal year accompanied by the audit report and opinion of the independent accounting firm, as permitted by the laws of the State. Additional information is also required but it is not mandated that the information be audited. As a result, information including updated figures for the number of system connections, user rates, and major system users are presented in the Statistical Section to the City's Comprehensive Annual Financial Report for the year ended June 30, 2010.

Golf Course Bond Covenants

At June 30, 2010, the City was in compliance with the Rates and Charges Covenant set forth in Resolution No. 8931 and further modified through Resolution No. 9013. This covenant requires net revenues (gross revenues less operating expenses, exclusive of depreciation expense, and interest expense) to be at least equal to 140% of the principal of and interest on the Series 1998 Bonds and the Series 1999 Bonds.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Revenue Bonds Payable – continued

Golf Course Bond Covenants – continued

Shown below are the bond reserves of the Golf Course Fund and the calculation of the coverage covenant as of June 30, 2010.

Bond Reserves

Reserve account	\$ 237,717
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Coverage Covenant Calculation

Gross revenues	\$ 1,421,216
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Operating expenses	1,053,010
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Net revenues	\$ 368,206
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Maximum annual debt service requirement	\$ 237,717
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Percent coverage	154.89%
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Percent coverage required	140.00%
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Additional Covenant Requirements: Resolution Nos. 8931 and 9013 require additional information to be presented by the City, but does not require that information to be audited. As a result, the additional information referred to in Resolution Nos. 8931 and 9013 under the captions “golf courses – pass holder rounds played, counts and fees” “golf courses non-pass holder rounds played and green fees,” and “golf courses – historical operating results” is presented in the Statistical Section to the City’s Comprehensive Annual Financial Report for the year ended June 30, 2010.

Capitalized Interest Expense

During the year ended June 30, 2010, the City incurred interest expense during the construction of assets financed by revenue bonds. This interest expense, less earnings on invested balances of the bond proceeds, was capitalized into the capital asset cost. The water fund incurred a net of \$123,454, the sewer fund incurred a net of \$23,254, and the storm drain fund incurred a net of \$13,744 in such capitalized interest expenses during the year ended June 30, 2010.

Other Liabilities

Other liabilities in the Electric Fund result from prepaid water charges from Southern in the amount of \$1,186,062. This liability occurs in conjunction with the intentional effort to mitigate unknown expenses incurred in this startup enterprise. The liability has ceased to increase and will begin decreasing when a generating facility comes online and begins to consume processed water, purchased from the City necessary to operate the plant.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Other Liabilities – continued

Projected Year Ending June 30	Business-Type Activities		
	Additions	Deductions	Total
2011	\$ -	\$ -	\$ (1,186,062)
2012	-	107,222	(1,078,840)
2013	-	107,222	(971,618)
2014	-	107,222	(864,396)
2015	-	107,222	(757,174)
2016-2020	-	536,110	(221,064)
2021-2024	-	221,064	-
Totals	\$ -	\$ 1,186,062	\$ -

The City became a member of Southern in fiscal year 2004. In fiscal year 2005, the City began supplying electricity to customers within the City. The first customer group included City, Housing Authority, School District, Airport Authority, Montana Air National Guard, and FedEx. Southern secured a five megawatt per hour block of power for the City at a cost of \$41.70 per megawatt hour. The 5 megawatt per hour block of power was the average energy demand of the customer base. Through December 31, 2008, payment for this block of power was comprised of a cash component of \$36 per megawatt hour, and credit towards future water purchases necessary for the operation of the HGS in the amount of \$5.70 per megawatt hour. Any surplus or shortage of energy consumed related to this block of power is sold or purchased on the energy imbalance market and is also recorded as a prepaid water credit.

In the beginning, the City’s energy customers and their previous electricity suppliers were able to provide only a very limited amount of information on actual energy demand at the hourly/daily/monthly/seasonal periods. In addition, the City and Southern were aware of the price volatility in the imbalance market that occurs throughout the year. Therefore, an agreement was reached between the City and Southern, in which a portion of the energy supply from the first block of power would be paid for at a future date when the HGS comes online and begins using raw water, supplied by the City, to generate electricity on behalf of all Southern members, including the City, Great Falls Public Schools, and Great Falls International Airport.

Other Post Employment Benefits (OPEB) Payable

Internal Service – Health Insurance

OPEB payable, representing benefits earned by employees but payable after retirement, as of June 30, 2010 were as follows:

Governmental activities	\$246,251
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City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

8. Long-Term Debt – continued

Changes in Long-Term Liabilities

During the year ended June 30, 2010, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Compensated absences	\$ 3,234,380	\$ 317,794	\$ (300,482)	\$ 3,251,692	\$ 177,398
Loans and contracts payable	288,380	40,558	(150,954)	177,984	10,857
Notes payable	-	761,463	-	761,463	-
General obligation bonds payable	3,961,366	-	(307,422)	3,653,944	322,159
Urban renewal tax increment bonds payable	1,104,126	2,000,000	(1,104,126)	2,000,000	50,000
Special assessment debt	555,000	-	(65,000)	490,000	-
OPEB claims payable	123,166	123,085	-	246,251	-
Totals	<u>\$ 9,266,418</u>	<u>\$ 3,242,900</u>	<u>\$ (1,927,984)</u>	<u>\$ 10,581,334</u>	<u>\$ 560,414</u>
<u>Business-type activities</u>					
Compensated absences	\$ 541,034	\$ 91,411	\$ (57,325)	\$ 575,120	\$ 57,310
Capital leases	929,222	-	(120,030)	809,192	114,124
Notes payable	6,860,149	-	(286,501)	6,573,648	296,639
Revenue bonds payable	27,697,993	3,094,706	(2,996,171)	27,796,528	2,944,901
Other liabilities	1,186,062	-	-	1,186,062	-
Totals	<u>\$ 37,214,460</u>	<u>\$ 3,186,117</u>	<u>\$ (3,460,027)</u>	<u>\$ 36,940,550</u>	<u>\$ 3,412,974</u>

Conduit Debt

The City has participated in several issues of revenue bonds issued for the purposes of constructing privately operated facilities within the City. These bonds are not direct or contingent liabilities of the City. Revenues from lease agreements and property purchased with the bond proceeds are pledged for the total payment of principal and interest on the bonds and the bondholders can look only to these sources for repayment. As of June 30, 2010, there was one series of Bonds outstanding, with an aggregate principal amount payable of \$4,725,000. The total of the original issue amount of the outstanding bonds was \$5,500,000.

9. Employee Benefit Plans

Plan Description and Provisions

All City of Great Falls full-time employees participate in one of three statewide cost-sharing multiple-employer retirement benefit plans administered by the Public Employees Retirement Division (PERD). Contributions to the three plans are as required by State statute. Fiscal year 2010 and 2009 required employer contributions received were \$2,329,113 and \$2,207,267, respectively. Financial information for all three plans is reported in the Public Employees' Retirement Board's published *Comprehensive Annual Financial Report* for the fiscal year end. It is available from the PERD at 100 North Park Avenue, Suite 220, P.O. Box 200131, Helena, MT 59620-0131. The authority to establish, amend and provide cost of living adjustments to all three plans is assigned to the State legislature. The authority to establish and amend contribution rates to all three plans is also assigned to the State legislature.

Public Employees' Retirement System (PERS)

All City employees, except firefighters and police officers, are provided pension benefits by this multi-employer plan. Funding is provided by participating units of government and their covered employees. The City's contributions to this plan for the years ending June 30, 2010, 2009, and 2008, were \$1,130,988, \$1,078,973, and \$1,008,032, respectively. One hundred percent of required contributions were made for all three years. Plan members are required to contribute 6.9% of monthly compensation. The City is also required to contribute 7.07% of members' compensation. The State is required to contribute 0.1% of members' compensation. The State's contribution is paid directly to the plan and does not flow through City accounts.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

9. Employee Benefit Plans – continued

Participants become eligible for benefits after age 60 and 5 years of service, after age 65 regardless of service, or 30 years of service regardless of age. The normal retirement benefit, payable monthly for life, is the greater of the following formulas:

- a. $1/56 \times \text{Years of Service} \times \text{Final Average Salary (FAS)}$, or
- b. The actuarial equivalent of double the member's accumulating regular contributions, annuitized over the expected life of the member (FAS is the member's highest average gross pay during any 36 consecutive months of membership service).

A participant is eligible for early retirement benefits after age 50 and 5 years of service or after 25 years of service regardless of age. Rights become vested after 5 years of service. The total number of participating City employees at June 30, 2010, was 392.

Firefighters' Unified System (FURS)

Funding is provided by units of local government, their covered employees and the State of Montana. The City's contributions to this plan for the years ended June 30, 2010, 2009, and 2008, were \$573,382, \$553,050, and \$525,381, respectively. One hundred percent of required contributions were made for all three years. Plan members are required to contribute 10.7% of monthly compensation for members who have elected to be covered under the guaranteed annual benefit adjustment (GABA), and 9.5% of monthly compensation for members who have not elected to be covered under the guaranteed annual benefit adjustment (GABA). The City is required to contribute 14.36% of members' compensation. The State is required to contribute 32.61% of members' compensation. The State's contribution is paid directly to the plan and does not flow through City accounts.

Participants are eligible for benefits after 20 years of service and age 50. The benefit for participants hired prior to July 1, 1981, who have attained 50 years of age and 20 years of service is 50% of the monthly salary last received by the participant. Also, an additional 1% for each year of service in excess of 20 years, not to exceed a maximum of 60% of the recipient's latest monthly salary. A participant hired on or after July 1, 1981, or who retires prior to completion of 20 years of service, receives a benefit equal to 2% of average salary for each year of service, not to exceed 60%. Salary is averaged over the last 36 months for those hired on or after July 1, 1981. Rights become vested after 5 years of service. The total number of participating City employees at June 30, 2010, was 65.

Municipal Police Officers' Retirement System (MPORS)

Funding is provided by local units of government, their covered employees, and the State of Montana. The City's contributions to this plan for the years ended June 30, 2010, 2009, and 2008 were \$727,266, \$697,090, and \$673,854, respectively. One hundred percent of required contributions were made for all three years. Plan members are required to contribute 5.8% of monthly compensation for members hired on or before June 30, 1975, and have not elected to be covered under the guaranteed annual benefit adjustment (GABA); 7.0% of monthly compensation for members hired after June 30, 1975, and prior to July 1, 1979; 8.5% of monthly compensation for members hired after June 30, 1979, and prior to July 1, 1997; and 9.0% of monthly compensation for members hired on or after July 1, 1997, and members who have elected to be covered under the guaranteed annual benefit adjustment (GABA). The City is required to contribute 14.41% of members' compensation. The State is required to contribute 29.37% of members' compensation. The State's contribution is paid directly to the plan and does not flow through City accounts.

Participants are eligible for retirement benefits after 20 years of service and age 50. The minimum age requirement does not apply to participants first employed prior to July 1, 1975. The benefit is ½ of average monthly salary during the highest 36 consecutive months of earnings plus 1% of average monthly salary for each additional year of service in excess of 20 years, to a maximum of 60%. Benefits are paid as a modified cash refund annuity. Rights become vested after 5 years of service. The total number of participating City employees at June 30, 2010, was 83.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

9. Employee Benefit Plans – continued

Funding Policy

	<u>PERS</u>	<u>FURS</u>	<u>MPORS</u>
Authority to establish and amend contribution rates to the plan:	State Legislature	State Legislature	State Legislature
Required plan member contributions:	6.9% of monthly compensation	9.5% ³ and 10.7% ⁴ of monthly compensation	5.8% ¹ , 7.0% ² , 8.5% ³ , 9.0% ⁴ of monthly compensation
		¹ for members hired on or before June 30, 1975, not electing Guaranteed Annual Benefit Adjustment (GABA)	
		² for members hired after June 30, 1975, and prior to July 1, 1979	
		³ for members hired after June 30, 1979 and prior to July 1, 1997	
		⁴ for members electing GABA; and those hired on or after July 1, 1997	
Required employer contributions:	7.07% of monthly compensation	14.36% of monthly compensation	14.41% of monthly compensation
Required state contributions:	0.1% of monthly compensation	32.61% of monthly compensation	29.37% of monthly compensation
Required employer contributions received and % of required amount:			
June 30, 2010	\$ 1,130,988 100%	\$ 573,382 100%	\$ 727,266 100%
June 30, 2009	\$ 1,078,973 100%	\$ 553,050 100%	\$ 697,090 100%
June 30, 2008	\$ 1,008,032 100%	\$ 525,381 100%	\$ 673,854 100%

10. Other Postemployment Benefits

Plan Description

The City provides medical insurance coverage for its employees via a single-employer defined benefit self-insured plan administered by BlueCross/Blue Shield. In accordance with MCA 2-18-702 optional postemployment benefits are provided to employees and dependents who retire under applicable retirement provisions and who elect to continue coverage and pay administratively established premiums. The City allows its retired employees to continue their health care insurance coverage through the City's group health plan until death. Benefit provisions are established through negotiations between the City and the unions representing City employees and are renegotiated each bargaining period.

Funding Policy

The City pays for postemployment health care benefits on a pay-as-you-go basis. Authority establishing the funding policy is given with MCA 2-18-702. The City does not make any contributions towards the cost of retiree health care benefits. The administratively established retiree medical premiums vary between \$328.25

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

10. Other Postemployment Benefits – continued

and \$801.00 per month depending on the medical plan selected, family coverage, and Medicare eligibility. As of June 30, 2010, 131 retirees (policyholders) were enrolled in the plan.

Annual OPEB Cost and Net OPEB Obligation

The City’s annual other postemployment benefit (OPEB) cost (expense) for health insurance is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. Shown below is the City’s annual OPEB cost as of June 30, 2010 and the related information:

Annual Required Contribution	\$	289,178
Interest on net OPEB obligation		4,927
Adjustment to annual required contribution		<u>(7,123)</u>
Annual OPEB cost		286,982
Contributions made		<u>163,897</u>
Increase (Decrease) in net OPEB obligation		123,085
Net OPEB obligation beginning of year		<u>-</u>
Net OPEB obligation end of year	\$	<u><u>123,085</u></u>

Shown below is the City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2010 and the two preceding years (4% discount rate, and level percent of pay amortization):

Year Ending June 30	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
2008	N/A	N/A	N/A
2009	\$ 280,845	56.14%	\$ 123,166
2010	286,982	57.11%	246,251

Actuarial Methods and Assumptions

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) 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 actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The projections in this report are estimates and, as such, the City’s actual liability will vary from these estimates being subject to continual revisions. The actual liability will not be known until such time that all eligibility is exhausted and all benefits are paid.

In the July 1, 2008, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses) and an annual healthcare costs trend rate of 6.20%. The amortization of the City’s unfunded actuarial accrued liability is being amortized over thirty level closed payments. All of the City’s actuarial accrued liability is unfunded. No funding has been provided for the unfunded liability and no plans for future funding exist.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

11. Construction Commitments

The City has entered into contracts for the design, construction or renovation of various facilities at June 30, 2010, some of which are as follows:

	Amount Expended to Date	Remaining Construction Commitment	Expected Date of Completion
Police Department Reroof	\$ 777	\$ 179,223	September 2010
Civic Center Theater Air Conditioning	11,876	263,124	December 2010
Civic Center Convention Center Air Conditioning	12,596	182,404	December 2010
CTEP Civic Center Restoration	215	83,976	June 2011
Water Treatment Plant Fence Lighting	94,650	210,947	December 2010
BNRR/River Drive	790,182	495,550	October 2010
Prairie Ridge Estates	2,594	135,406	September 2011
Broadwater Water Main	11,265	200,735	October 2010
7 th and 8 th Ave S Phase 2	799,597	175,878	December 2010
Northern Lights Reconstruction	232,906	77,094	September 2010
Waste Water Treatment Plant and 15 Lift Station #15	387,790	169,773	November 2010
Waste Water Treatment Plant Upgrades	442	260,558	September 2011
Valley Gutters 2010	144,301	597,355	December 2010
11 th St Mill/Overlay	14,525	133,475	September 2010
Great Falls North Sanitary & Storm Drain	474	114,526	December 2010
Centene Stadium Phase 5 Renovation	180,971	92,860	September 2010
	293,057	52,715	September 2010

12. Operating Leases

The City leases some of its property to others under operating leases expiring in future years. The current year rental costs and minimum future rentals on noncancellable operating leases as of June 30, 2010, were not significant.

The City also leases certain office equipment from others under operating leases expiring in future years. The current year rental costs and minimum future rentals on noncancellable operating leases as of June 30, 2010, were not significant.

13. Contracted Services

The City has entered into intergovernmental agreements with Cascade County for the following services:

Fire Districts

The City provides fire protection for 16 rural fire districts. The term of this agreement is for the period of three (3) years from October 1, 2009 to September 30, 2012.

Bulk Water Service

The City and Cascade County entered into an interlocal agreement for the City to provide bulk water service to Cascade County residents. The term of this agreement is for the period of fifteen (15) years from July 1, 2010, through June 30, 2025. The City will supply bulk water and storm drain service to the three (3) County dispensing station sites presently located within the City of Great Falls.

Dispatch and Communication Services

The City provides dispatching and communication services for the sheriff and rural fire departments. The agreement is dated May 21, 1996, and continues in effect until canceled by either party.

Library

The County contributes to the operations of the City/County Library. The County assesses a rural mill levy for the purpose of making contributions to the City library operating costs.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

13. Contracted Services – continued

Health Department

On November 22, 1999, the County and the City entered into an interlocal agreement establishing management authority, maintenance responsibilities, and ownership of record for the new City-County Health Department building. The City contributes to the operations of the City-County Health Department. The City remits to the County a contribution for operating costs on a periodic basis.

The City has entered into agreements with the following entities for operation of certain facilities:

Electric City Power

Electric City Power (ECP) is licensed through the Public Service Commission to supply electricity. On November 1, 2005, the City created and organized a nonprofit corporation under Ordinance 2925, to own, operate and take all other actions necessary or desirable in connection with the municipal electric utility of the City, including the provision of electricity supply services to consumers and others located within or outside of the City. The City has contracted with Southern Montana Electric Generation and Transmission Cooperative, Inc (Southern) for its energy supply contracts necessary to serve the City's electric utility customers.

On September 21, 2004, the City Commission approved a Wholesale Power Purchase Contract with Southern. The result of the contract was to allow the City to provide enough electricity to supply the City's needs, and the needs of ECP customers located in Great Falls and throughout the State. On October 2, 2007, the City Commission approved a revised Wholesale Power Purchase Contract with Southern. The revisions extended the expiration date to December 30, 2048 and provided language necessary to satisfy various agencies, and financial institutions regarding the relationship of Southern and the City.

On February 3, 2009 two rate riders were added to the October 2007 contract to specify methodology used to determine amounts due to Southern with the implementation of a blended/transition rate as well as reporting of wastewater treatment plant co-generation to Southern in compliance with the contract. As of December 31, 2010 the transition to a fully blended rate and all required funds on deposit with Southern is anticipated to have occurred. At the time the security deposit requirement is satisfied, ECP will become a full participant in the allocation of positive margins from Southern Montana's annual operating activities.

On March 15, 2005 the City Commission approved the water service agreement with Southern outlining the rates charged for water service through June 30, 2010 for raw water, and applicable fees. The agreement also outlines the responsibilities of the parties in regards to the reporting of data, the ownership of the meters and system, and the payment requirements, along with addressing the water rights transfer application necessary to utilize available municipal raw water.

On October 2, 2007 an assignment and assumption agreement between ECP and the City was approved by the City Commission. This agreement transfers and assigns all the City's rights, title and interest in the City's power supply contracts and customer contracts to the nonprofit utility, ECP. The agreement was created under the Interlocal Cooperation Act provided for under Montana Code and would allow ECP to assume all of the existing customer contracts.

On June 17, 2008 the City Commission approved a fire protection and emergency services agreement between the City and Southern related to City services to be provided to the Highwood Generating Station facility.

Housing Authority

The City provides management and payroll services for the Great Falls Housing Authority. The authority reimburses the City for the costs related to providing these services.

Parking Facilities

The City has a management agreement with APCOA for operation of all the City's parking facilities and for enforcement of parking violations. The contract runs through December 31, 2010, with an option for the City to renew for an additional three years.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

13. Contracted Services – continued

Soccer Park

“The Seibel Soccer Park” was built and is owned by the City, but is operated and maintained through a lease by the Great Falls Soccer Foundation. The lease was approved June 2, 2009 with a twenty-five year term. As a condition of the lease agreement the Great Falls Soccer Foundation will be responsible for maintenance and upkeep of all property and buildings, and be responsible for all associated costs.

Solid Waste

The City has contracted with Montana Waste Systems, currently operating a private landfill for landfill privileges. The contract was initially approved March 19, 2002 with a five-year term with two five-year renewal options.

Wastewater Treatment Plant

The City’s wastewater treatment plant is operated by Veolia Water North America Operating Services. The contract was renewed in fiscal year 2004 and expires in August 2014.

14. Contingencies

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City’s legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City. Accordingly, no provision has been made in the financial statements for these contingent liabilities.

In 2005, an action against the City was filed concerning the construction of Seibel Soccer Park. Damages are undetermined at this time, but a suit related retainage of \$105,265 was placed in the General Capital Projects fund.

On July 17, 2007 the City Commission approved a security agreement in the amount of \$1,400,000 on behalf of Electric City Power for Southern purchases of energy necessary to supply ECP customers. It is a standard industry practice to require some form of security equal to two months of energy supply costs. Certificates of deposit are held in the name of the City by a third party banking institution. The terms of the security agreement authorize the use of funds in the event payment is not made in accordance with the terms of the energy supply contracts entered into by Southern on behalf of ECP customers. The certificates of deposit are part of the City’s pooled cash and investments. Interest earnings on the certificates of deposit accrue to the City. There has never been a draw exercised against these funds. All ECP customers are current in payments to ECP. ECP is current in payments to Southern. Southern is current in payments to the energy supplier.

15. Risk Management

The City faces a considerable number of risks of loss, including damage to and loss of property and contents, employee torts, professional liability (i.e. errors and omissions), environmental damage, workers’ compensation, and medical insurance costs of employees. A variety of methods are used to provide insurance for these risks. Commercial policies, transferring all risks of loss except for relatively small deductible amounts, are purchased for property and content damage and professional liabilities. The City participates in three state-wide public risk pools operated by the Montana Municipal Insurance Authority, for workers’ compensation, tort liability coverage, and property coverage. In 2006/2007 the Montana Municipal Insurance Authority added pollution coverage at no additional cost to the members. Employee medical insurance is provided through a privately administered, self-insured plan.

Coverage limits and the deductibles in the commercial policies have stayed relatively constant for the last several years. The premiums for the policies are allocated between the City’s funds based on prior years’ loss experiences. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

In 1986, the City joined together with other Montana cities to form the Montana Municipal Insurance Authority which established a workers’ compensation plan and a tort liability plan. Both public entity risk pools currently

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

15. Risk Management – continued

operate as common risk management and insurance programs for the member governments. The City’s liability limits for damages in tort action are \$750,000 per claim and \$1.5 million per occurrence with a \$7,500 deductible per claim. The City pays an annual premium for its employee injury insurance coverage, which is allocated to the employer funds based on total salaries and wages. The agreements for formation of the pools provide that they will be self-sustaining through member premiums. The tort liability plan and workers’ compensation program originally issued \$4.41 million and \$7.61 million in bonds, respectively, to immediately finance the necessary insurance reserves. The plan has no debt outstanding at this time. In June of 1994, the workers’ compensation bonds were refunded and reissued in the amount of \$7.62 million. All members signed a contingent note for a pro rata share of this liability in case operating revenues were insufficient to cover the debt service. The City’s share is \$1,010,832 for workers’ compensation. Based on the current financial position of the plan, the City does not expect to make any payment on this note.

The City provides medical insurance coverage for its employees via a self-insured plan administered by Blue Cross/Blue Shield. It provides medical, dental and vision benefits and it is operated as an internal service fund, the Health and Benefits Fund. Rates are determined in consultation with Blue Cross/Blue Shield based on past claim experience. The rates include a premium for a commercial “stop-loss” policy for when claims, in total, exceed the 115% amount or when any one claimant exceeds \$150,000 in covered charges during a year. In December 2007, the aggregate portion of the stop loss was discontinued.

Liabilities of the Health and Benefits Fund are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. These claims are estimated, based on past claim experience, to represent 1.8 to 2 times the average monthly claims paid during the previous six months. At June 30, 2010, the amount of these claims was \$1,031,518. The City accrues as liabilities those claims that have been reported within sixty days of the date of the financial statements as being incurred prior to the date of the financial statements.

Changes in the claims payable amount during fiscal years 2010 and 2009 are as follows:

	Claims Payable Beginning of Fiscal Year	Claims Incurred	Claims Paid	Claims Payable End of Fiscal Year
2009/2010	\$ 778,475	\$ 5,592,101	\$ (5,339,058)	\$ 1,031,518
2008/2009	579,147	5,020,129	(4,820,801)	778,475

The cash available to pay claims at June 30, 2010 was \$2,368,146.

16. Net Assets

In the government-wide financial statements, net assets are classified in the following categories:

Invested in capital assets, net of related debt

This category groups all capital assets, including infrastructure in future years, into one component of net assets. Accumulated depreciation and outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduces this category.

Restricted net assets

This category represents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through Constitutional provision enabling legislation. Additionally, this category represents restrictions placed on the categories of Capital Projects, Debt Service, and specific projects and programs established by the City Commission.

Unrestricted net assets

This category represents the net assets of the City which are not restricted for any project or other purpose.

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

16. Net Assets – continued

In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by actions of the City Commission and Management and can be increased, reduced, or eliminated by similar actions. As of June 30, 2010, reservations of fund balance are described below:

Special Revenue Funds	
Library	
Designated for improvements	\$ 115,580
Park Special Revenue	
Designated for parkland	392,898
Fiduciary Funds	
Designated for Castle Pines	148,707
Total	\$ 657,185

17. Deficit Fund Balances and Net Assets

The Planning special revenue fund has a fund balance deficit of \$1,499. This fund is used to account for fund operations for the City’s Planning Department. The Planning Department accounts for subdivision reviews, annexations, re-zoning, transportation planning, historic preservation, and other related planning services within the City of Great Falls incorporated limits. Charges for services for this fund have been adjusted in fiscal year 2011 to cover the deficit.

The CTEP Projects special revenue fund has a fund balance deficit of \$2,388. This fund is used to account for the Community Transportation Enhancement Program (CTEP) federal grant funds received by the City from the Montana Department of Transportation. The timing of the reimbursement requests resulted in the deficit.

The Administrative Services internal service fund has a net asset deficit of \$6,711. Charges for services for this fund have been adjusted in fiscal year 2011 to cover the deficit.

The Electric enterprise fund has a net asset deficit of \$3,616,129. This is due, in part, to the account payable for electricity (prepaid water) from Southern in the amount of \$1,186,062. This occurs in conjunction with the intentional effort to mitigate unknown expenses incurred in the startup enterprise. In addition, in prior years’ there was a \$1,144,504 impairment loss on the value of the Highwood Generating Station due to a change in construction efforts from a coal-fired generating facility to a gas-fired generating facility. The remainder of the net asset deficit occurs due to contracted rates to ECP customers not keeping pace with the costs of operating the enterprise. The Electric enterprise fund has an unrestricted net asset deficit of \$4,350,643. The \$734,514 variance between the net asset deficit and the unrestricted net asset deficit is due to the restriction of funds in the amount of \$100,000 required by the Public Service Commission and \$634,514 that is held by Southern in accordance with Southern policy to have one month’s average billing on deposit to be used for the payment of expenses to its suppliers in advance of Southern’s billings to its members. The account payable for electricity (prepaid water) increased through fiscal year 2009 and will begin decreasing when a generating plant comes online and begins utilizing raw water provided by the City to operate the plant.

Long term energy supply contracts were entered into prior to 2007 in anticipation of an expanding customer base. In 2007, Montana legislative actions placed limitations on ECP’s ability to sign new customers resulting in energy supply obligations in excess of customer needs in the short term.

On February 3, 2009 the City Commission approved the wholesale power rate adjustment offer from Southern authorizing a transition rate through December 31, 2010 that will be charged for actual kwh’s consumed by ECP customers instead of actual pass through costs adjusted for net imbalance sales and purchases on the open

City of Great Falls, Montana
Notes to Financial Statements (Continued)
June 30, 2010

17. Deficit Fund Balances and Net Assets – continued

market. The funds derived from the difference in costs between the two rates was to be held on deposit by Southern up to an amount equal to one month's energy supply costs for City/ECP customers. The crossover point between the pass through contract costs and the transition rate cost was met in January of 2010 rather than in December of 2010 as originally anticipated. The equivalent amount of one month's deposit required to be held by Southern has not been fully satisfied. Six monthly deposits of \$22,571 between July and December of 2010 would meet the current deposit requirement within the proposed timeframe envisioned within the power rate adjustment offer.

City of Great Falls Ordinance 2925, An Ordinance amending Title 5, Chapter 20, OCCGF, Authorizing and Approving the Creation of Electric City Power, Inc. Pursuant to the Montana Nonprofit Corporation Act in order to Secure and Provide reliable and economic supplies of Electricity for the City of Great Falls, its Residents and Other Consumers, was passed by the Commission November 1, 2005. Section 5.20.070 Rates. states "Such rates and charges shall be designed to enable the Corporation to operate on a self-sufficient and self-sustaining basis and to produce revenues at all times sufficient to pay all operating, maintenance, debt service, repair and replacement costs of the Corporation and to provide reserves necessary or desirable for working capital, capital improvements and replacements and rate stabilization purposes." Future rate increases for electricity customers are provided in the customer service contracts. At this time, scheduled rate increases are not adequate to pay all costs of operations and debt service.

18. Subsequent Events

In September 2010, the City settled a minority portion of an action against the City concerning the construction of Seibel Soccer Park in the amount of \$30,500.

Management has evaluated subsequent events through December 13, 2010, the date on which the financial statements were available to be issued.

**Required Supplementary Information Other Than Management
Discussion and Analysis**

City of Great Falls, Montana
Actuarial Valuation of Postretirement Benefits
as of July 1, 2009

Actuarial Valuation Date	Actuarial Value of Asset	Actuarial Liabilities (AAL) ¹	Unfunded Actuarial Liabilities (UAAL) ²	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2007	N/A	N/A	N/A	N/A	N/A	N/A
July 1, 2008	-	\$ 2,943,684	\$ 2,943,684	0%	\$ 16,347,592	18%
July 1, 2009	-	3,011,242	3,011,242	0%	17,182,892	18%

¹ Actuarial liability determined under the unit credit cost method.

² Actuarial liability less actuarial value of assets if any.

City of Great Falls, Montana
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2010

	General			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 14,490,599	\$ 12,691,597	\$ 13,462,978	\$ 771,381
Licenses and permits	782,524	782,524	786,074	3,550
Intergovernmental	6,972,162	6,632,095	6,485,986	(146,109)
Charges for services	1,163,207	1,218,408	1,315,381	96,973
Fines and forfeitures	1,402,820	1,402,820	1,385,410	(17,410)
Internal services	867,859	867,859	868,597	738
Investment income	20,000	20,000	19,591	(409)
Other	37,650	37,650	122,328	84,678
	<u>25,736,821</u>	<u>23,652,953</u>	<u>24,446,345</u>	<u>793,392</u>
EXPENDITURES				
Current				
General government				
Personal services	1,565,464	1,502,269	1,322,818	179,451
Operations and maintenance	1,458,029	1,561,961	1,546,692	15,269
Public safety				
Personal service	14,802,912	12,961,624	12,750,075	211,549
Operation and maintenance	3,264,538	2,981,685	2,951,141	30,544
Culture and recreation				
Personal services	1,381,854	1,381,854	1,368,665	13,189
Operations and maintenance	667,962	661,851	649,649	12,202
Debt service				
Principal	18,205	18,205	-	18,205
Interest	14,015	14,015	10,698	3,317
Capital outlay	100,000	74,000	137,438	(63,438)
Total expenditures	<u>23,272,979</u>	<u>21,157,464</u>	<u>20,737,176</u>	<u>420,288</u>
Revenues over (under) expenditures	<u>2,463,842</u>	<u>2,495,489</u>	<u>3,709,169</u>	<u>1,213,680</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,463,842)	(3,140,810)	(3,140,810)	-
Proceeds of general capital asset dispositions	-	643,695	643,695	-
Total other financing sources (uses)	<u>(2,463,842)</u>	<u>(2,497,115)</u>	<u>(2,497,115)</u>	<u>-</u>
Net changes in fund balance	<u>\$ -</u>	<u>\$ (1,626)</u>	1,212,054	<u>\$ 1,213,680</u>
Fund balances -- beginning			<u>3,511,924</u>	
Fund balance -- ending			<u>\$ 4,723,978</u>	

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Budgetary Comparison Schedule - Special Revenue Funds
Year Ended June 30, 2010

Street District

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and permits	\$ 4,000	\$ 4,000	\$ 4,496	\$ 496
Intergovernmental	1,417,420	1,417,420	1,406,426	(10,994)
Charges for services	131,323	131,323	155,345	24,022
Internal services	157,464	157,464	95,032	(62,432)
Special assessments	3,033,301	3,033,301	3,399,151	365,850
Investment income	10,000	10,000	33,934	23,934
Other	500	500	26,367	25,867
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	4,754,008	4,754,008	5,120,751	366,743
EXPENDITURES				
Current				
Public works				
Personal services	1,907,095	1,907,095	1,880,238	26,857
Operations and maintenance	2,450,049	2,738,498	2,077,233	661,265
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Capital outlay	1,196,822	2,120,401	891,026	1,229,375
Total expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	5,553,966	6,765,994	4,848,497	1,917,497
	<hr/>	<hr/>	<hr/>	<hr/>
Revenues over (under) expenditures	(799,958)	(2,011,986)	272,254	2,284,240
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50,168	50,168	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources	-	50,168	50,168	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net changes in fund balance	\$ (799,958)	\$ (1,961,818)	322,422	\$ 2,284,240
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances -- beginning			3,006,188	
			<hr/>	
Fund balance -- ending			\$ 3,328,610	
			<hr/>	

The accompanying notes are an integral part of these financial statements.

Continued on next page

City of Great Falls, Montana
Budgetary Comparison Schedule - Special Revenue Funds (Concluded)
Year Ended June 30, 2010

Community Development Block Grant

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,177,464	2,605,446	2,177,521	(427,925)
Charges for services	300,000	445,370	226,582	(218,788)
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	160	160	(30)	(190)
	<u>1,477,624</u>	<u>3,050,976</u>	<u>2,404,073</u>	<u>(646,903)</u>
Total revenues				
EXPENDITURES				
Current				
Public works				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	140,477	140,477	138,349	2,128
Operations and maintenance	1,035,926	3,286,213	1,941,032	1,345,181
Capital outlay	337,948	320,656	320,905	(249)
Total expenditures	<u>1,514,351</u>	<u>3,747,346</u>	<u>2,400,286</u>	<u>1,347,060</u>
Revenues over (under) expenditures	<u>(36,727)</u>	<u>(696,370)</u>	<u>3,787</u>	<u>700,157</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net changes in fund balance	<u>\$ (36,727)</u>	<u>\$ (696,370)</u>	<u>3,787</u>	<u>\$ 700,157</u>
Fund balances -- beginning			<u>397,836</u>	
Fund balance -- ending			<u>\$ 401,623</u>	

The accompanying notes are an integral part of these financial statements.

City of Great Falls, Montana
Notes to Budgetary Comparison Schedule
June 30, 2010

1. Summary of Significant Accounting Policies

a. Budgets and Budgetary Accounting

Annual budgets are legally required and are prepared for all funds except trust and agency funds. The budgets are prepared on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds.

The City is required to prepare its accounting records and financial reports in accordance with generally accepted accounting principles established by the governmental accounting standards board according to Title 7, Chapter 6, Part 6, MCA. For budgeting purposes, the budget must show the complete expenditure program for the local government entity for the coming fiscal year and the sources by which it will be funded. The legal level of budgetary control is at the fund level. The final budget is enacted by the City Commission after holding public hearings as required by state statutes.

The City is organized under the provisions of the commission-manager form of government. The City Commission retains authority to set budget parameters through approval and adoption of annual budgets. The authority to make transfers of appropriations between funds is retained by the City Commission. The City Manager is delegated the authority to make transfers or revisions within appropriations of any fund. The Annual Budget Resolution allows the City Manager the flexibility to incorporate the appropriated reserves and contingency accounts into the adopted budget. The City Manager may delegate, to Department Directors, the authority to make transfers or revisions within appropriations of specific operations, limited to the fund level of accountability.

All appropriations lapse at the end of the fiscal year, but the Annual Budget Resolution allows for the "carryover" of the appropriation in specific circumstances. Major changes without "carryovers" in the legally adopted budgets consisted of:

<u>Fund</u>	<u>Amount</u>	<u>Purpose</u>
<u>Revenues</u>		
General	\$ (1,816,599)	Public Safety Mill did not pass
General	(624,240)	Federal SAFER grant was not accepted
General	192,584	Federal COPS hiring grant received
General	468,456	Sale of Salvation Army park land
General	95,350	Sale of land
General	79,889	Sale of West Bank TI land
General	64,517	Federal underage drinking grant received
Community Development Block Grant	1,659,827	Federal NSP grant received
Tax Increment	469,595	Close of Tax Increment Bond debt service fund to Tax Increment special revenue fund
CTEP Projects	355,543	Federal Stimulus grant received
Support and Innovation	152,661	First year of TBID assessments
Police Special Revenue	282,000	Federal Fire Arms grant received
Police Special Revenue	174,866	Federal JAG recovery grant received
Park Special Revenue	468,456	Sale of Salvation Army park land
Natural Resources	289,083	Insurance settlement for tree damages
HOME Grant	380,678	Additional Federal HOME grants received
West Bank Tax Increment District	108,124	Tax revenue received
West Bank Tax Increment District	234,030	Sale of tax increment bonds
General Capital Projects	570,634	Federal Department of Energy grant received
General Capital Projects	231,224	State HB645 MT Recovery Act grant received
Facility Services	530,754	State HB645 MT Recovery Act grant received

City of Great Falls, Montana
Notes to Budgetary Comparison Schedule (Concluded)
June 30, 2010

1. Summary of Significant Accounting Policies – continued

a. Budgets and Budgetary Accounting – continued

<u>Fund</u>	<u>Amount</u>	<u>Purpose</u>
<u>Expenditures</u>		
General	\$ (1,816,599)	Public Safety -Public Safety Mill did not pass
General	(624,240)	Public Safety -Federal SAFER grant was not accepted
General	192,584	Public Safety -Federal COPS hiring grant received
General	468,456	Transfer of sale of Salvation Army park land to the Park Special Revenue fund
General	79,899	Transfer of sale of West Bank TI Land to West Bank TI
General	64,517	Public Safety -Federal underage drinking grant received
General	122,512	Transfer of additional tax revenue received for Library
Community Development Block Grant	1,659,827	Federal NSP grant received
Tax Increment	469,595	Spend down of Tax Increment surplus
CTEP Projects	355,543	Federal Stimulus grant received
Support and Innovation	152,661	TBID assessments pass-through
911 Special Revenue	230,667	Activation of reserves to purchase 911 phone system
Police Special Revenue	282,000	Federal Fire Arms grant received
Police Special Revenue	174,866	Federal JAG recovery grant received
Park Special Revenue	150,000	Tennis courts resurface from sale of Salvation Army park land
Park Special Revenue	172,886	Baseball Std grant from sale of Salvation Army park land
Park Special Revenue	172,886	Baseball Std loan from Central Garage
Natural Resources	289,083	Insurance settlement for tree damages
HOME Grant	380,678	Additional Federal HOME grants received
West Bank Tax Increment District	130,778	Interest debt service payment
General Capital Projects	570,634	Federal Department of Energy grant received
General Capital Projects	231,224	State HB645 MT Recovery Act grant received
Facility Services	530,754	State HB645 MT Recovery Act grant received

b. Excess of Expenditures Over Appropriations

The special revenue and debt services funds that have excess expenditures over appropriations are: Support and Innovation, Library, Economic Revolving, West Bank Urban Renewal, Master Debt SILD, and Improvement District Revolving. The Support and Innovation special revenue fund was over budget due to additional assessment revenue being passed through to the Business Improvement District. The Library special revenue fund was over budget due to needed Capital Outlay expenditures. The Economic Revolving special revenue fund was over budget due to unexpected operating expenditures. The West Bank Urban Renewal special revenue fund was over budget due to capital outlay. The Master Debt SILD debt service fund was over budget due to the close of a subsidiary fund. The Improvement District Revolving debt service funds were over budget due to higher debt service interest payments than budgeted.

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds account for resources and expenditures which are designated by law or contractual agreement for specified functions or activities and are legally required to be accounted for in separate funds. Such resources are derived from specific taxes and federal grants and entitlements.

Tax Increment Fund – This fund is used to account for special revenue derived from the City’s Tax Increment District other than incremental property taxes.

Planning Fund – This fund is used to account for fund operations for the City’s Planning Department. The Planning Department accounts for subdivision reviews, annexations, re-zoning, transportation planning, historic preservation, and other related planning services within the City of Great Falls incorporated limits.

CTEP Projects Fund – This fund is used to account for the Community Transportation Enhancement Program (CTEP) federal grant funds received by the City from the Montana Department of Transportation.

Lighting Districts Fund – This fund is used to account for the collection of assessments and subsequent payment of special lighting district costs.

Historic Bridge Fund – This fund is used to account for funds from an inter-local agreement with Montana Department of Transportation and an agreement with Preservation Cascade/National Trust for Historic Preservation for preservation of the 10th Street Bridge.

Support and Innovation Fund – This fund is used to account for general government support provided to governmental and quasi-governmental entities which operate under their own policy making boards.

911 Special Revenue Fund – This fund is used to account for the shares of telephone charges received to support 911 emergency telephone services. The City operates a regional 911 emergency telephone center.

Police Special Revenue Fund – This fund is used to account for drug forfeitures, court judgments, crime prevention education, and other contributions or donations to the Police Department.

Fire Special Revenue Fund – This fund is used to account for donations to the Fire Department for fire prevention and education.

CCALS (Charles C. Carrico Advanced Life Support) Fire Fund – This fund is used to account for donations used toward bringing advanced life support services to the greater Great Falls area.

Public Works Fund – This fund is used to account for special federal and state funded projects administered by the Public Works Department.

Library Fund – This fund is used to account for fund operations for the library. The Great Falls Public Library provides for the informational and recreational needs of the residents of Great Falls and Cascade County.

Library Foundation Fund – This fund is used to account for restricted and unrestricted donations for the library.

Park Special Revenue Fund – This fund is used to account for donations and contributions related to Parks and Recreation, including Park Land “Trust”, and special events operated by Park and Recreation.

River’s Edge Trail Fund – This fund is used to account for donations and grants from private, corporate or foundation sponsors for continued development of the River’s Edge Trail.

Natural Resources Fund – This fund is used to account for fund operations to provide arboriculture, horticultural, and natural resource services in all public property and right-of-ways within the City of Great Falls.

Housing Authority Admin Fund – This fund is used to account for fund operations for the Housing Authority. The City of Great Falls provides staff and management to the Great Falls Housing Authority Board of Commissioners, through a contractual agreement, to manage and operate public housing in Great Falls and Section 8 vouchers and certificates.

HOME Grant Fund – This fund is used to account for the federal grant funds received through the HOME Investment Partnership Program to expand the supply of decent, safe, sanitary, and affordable housing, with primary attention to rental housing for very low to low income people.

Community Development Fund – This fund is used to account for the overall administration of the Community Development Department.

Special Revenue Funds (Continued)

Economic Revolving Fund – This fund is used to account for deposits from various programs having pay backs to the City. The Community Development Department monitors activities such as UDAG loans, tax increment loans, economic development loans, land leases, etc. Loan requests are granted by the City Commission based on recommendations provided by the Loan Advisory Board.

Permits Fund – This fund is used to account for the revenues and expenses associated with the building permit process of the City.

Licenses Fund – This fund is used to account for the revenues and expenses associated with the license process of the City.

Ag Tech Park Fund – This fund is used to account for fund operations to encourage industrial growth by providing tax increment financing for acquisition of a rail spur. The rail spur will provide access to the Agriculture Technology Park for the delivery and shipping of products.

West Bank Urban Renewal Fund – This fund is used to account for fund operations for the West Bank Park Urban Renewal District.

Debt Service Funds

The debt service funds account for the accumulation of resources for the payment of principal and interest on debt such as general obligation, tax increment, and special assessment.

Master Debt SILD – This fund is used to account for City owned and operated new lighting districts debt. This fund is administered by the Fiscal Services Department.

Improvement District Revolving Fund – This fund is used to account for bonded indebtedness on Special Improvement Districts (SIDs). This fund is administered by the Fiscal Services Department.

Soccer Park Bond Fund – This fund is used to account for General Obligation Bonds Series 2004 payable for construction of the Electric City Soccer Park. This fund is administered by the Fiscal Services Department.

Swim Pool Rehab Bond Fund – This fund is used to account for 10-year General Obligation Bonds Series 2007 payable for the rehabilitation of the Mitchell, Water Tower, and Jaycee Pools. This fund is administered by the Fiscal Services Department.

Tax Increment Bond Fund – This fund is used to account for the specially limited obligation bonds payable from tax increments received by the City from its Downtown Urban Renewal Area. The Tax Increment District was created and the taxable base value set in 1977.

West Bank Tax Increment District – This fund is used to account for the debt of the West Bank Park Urban Renewal District.

Capital Projects Funds

The capital projects funds account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

General Capital Projects Fund – This fund is used to account for general purpose funds dedicated to capital projects.

Street Lighting Construction Fund – This fund is used to account for financing the installation of city owned lighting district improvements.

Improvement District Projects Fund – This fund is used to account for general improvement capital projects financed by special assessments.

Hazard Removal Fund – This fund is used to account for fund operations for accomplishing the removal of dangerous buildings and the clean up of problem properties when the property owner is financially unable or unwilling to correct the problem.

City of Great Falls, Montana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2010

Special Revenue Funds

	Tax Increment	Planning	CTEP Projects	Lighting Districts	Historic Bridge
ASSETS					
Cash and cash equivalents	\$ 312,348	\$ 12,044	\$ -	\$ 274,402	\$ -
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes	258,829	-	-	-	-
Special assessments	-	-	-	86,734	-
Accounts	-	400	-	-	-
Accrued interest	1,480	158	-	244	-
Loans	-	-	-	-	-
Due from other city funds	-	-	-	-	-
Due from other governments	-	52,037	17,152	-	-
Advances to other funds	-	-	-	577,514	-
Other current assets	-	-	-	-	-
Total assets	<u>\$ 572,657</u>	<u>\$ 64,639</u>	<u>\$ 17,152</u>	<u>\$ 938,894</u>	<u>\$ -</u>
LIABILITIES					
Accounts payable	\$ -	\$ 24,412	\$ 18,370	\$ 36,417	\$ -
Due to other city funds	-	-	1,170	-	-
Deferred revenue	255,550	-	-	53,825	-
Other liabilities	-	41,726	-	-	-
Total liabilities	<u>255,550</u>	<u>66,138</u>	<u>19,540</u>	<u>90,242</u>	<u>-</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Total reserved fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:					
Special revenue funds					
Designated for improvements	-	-	-	-	-
Designated for parkland	-	-	-	-	-
Undesignated	317,107	(1,499)	(2,388)	848,652	-
Total unreserved special revenue funds	<u>317,107</u>	<u>(1,499)</u>	<u>(2,388)</u>	<u>848,652</u>	<u>-</u>
Capital projects funds					
Undesignated	-	-	-	-	-
Total fund balances	<u>317,107</u>	<u>(1,499)</u>	<u>(2,388)</u>	<u>848,652</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 572,657</u>	<u>\$ 64,639</u>	<u>\$ 17,152</u>	<u>\$ 938,894</u>	<u>\$ -</u>

Continued on next page

City of Great Falls, Montana
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2010

Special Revenue Funds

	Support and Innovation	911 Special Revenue	Police Special Revenue	Fire Special Revenue	CCALS Fire
ASSETS					
Cash and cash equivalents	\$ 48,160	\$ 557,182	\$ 482,852	\$ 95,021	\$ 6,678
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes	-	-	-	-	-
Special assessments	35,387	-	-	-	-
Accounts	-	-	-	580	-
Accrued interest	220	1,484	1,240	300	15
Loans	-	-	-	-	-
Due from other city funds	-	-	-	-	-
Due from other governments	-	-	-	19,620	-
Advances to other funds	-	-	-	-	-
Other current assets	-	-	-	-	-
Total assets	<u>\$ 83,767</u>	<u>\$ 558,666</u>	<u>\$ 484,092</u>	<u>\$ 115,521</u>	<u>\$ 6,693</u>
LIABILITIES					
Accounts payable	\$ -	\$ 2,525	\$ 105,152	\$ 1,146	\$ -
Due to other city funds	-	-	-	-	-
Deferred revenue	26,573	-	163,555	19,765	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>26,573</u>	<u>2,525</u>	<u>268,707</u>	<u>20,911</u>	<u>-</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Total reserved fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:					
Special revenue funds					
Designated for improvements	-	-	-	-	-
Designated for parkland	-	-	-	-	-
Undesignated	57,194	556,141	215,385	94,610	6,693
Total unreserved special revenue funds	<u>57,194</u>	<u>556,141</u>	<u>215,385</u>	<u>94,610</u>	<u>6,693</u>
Capital projects funds					
Undesignated	-	-	-	-	-
Total fund balances	<u>57,194</u>	<u>556,141</u>	<u>215,385</u>	<u>94,610</u>	<u>6,693</u>
Total liabilities and fund balances	<u>\$ 83,767</u>	<u>\$ 558,666</u>	<u>\$ 484,092</u>	<u>\$ 115,521</u>	<u>\$ 6,693</u>

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City of Great Falls, Montana
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2010

Special Revenue Funds

	Public Works	Library	Library Foundation	Park Special Revenue	River's Edge Trail
ASSETS					
Cash and cash equivalents	\$ -	\$ 259,936	\$ 36,170	\$ 639,709	\$ 1,834
Restricted cash and investments	-	115,580	-	-	-
Receivables					
Taxes	-	10,005	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	4,596	-	18,000	-
Accrued interest	-	589	123	1,898	3
Loans	-	-	-	-	-
Due from other city funds	-	47,972	-	-	-
Due from other governments	-	88,500	-	-	-
Advances to other funds	-	19,382	-	-	-
Other current assets	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 546,560</u>	<u>\$ 36,293</u>	<u>\$ 659,607</u>	<u>\$ 1,837</u>
LIABILITIES					
Accounts payable	\$ -	\$ 2,957	\$ 4,110	\$ 89,463	\$ -
Due to other city funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>2,957</u>	<u>4,110</u>	<u>89,463</u>	<u>-</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Total reserved fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:					
Special revenue funds					
Designated for improvements	-	115,580	-	-	-
Designated for parkland	-	-	-	392,898	-
Undesignated	-	428,023	32,183	177,246	1,837
Total unreserved special revenue funds	<u>-</u>	<u>543,603</u>	<u>32,183</u>	<u>570,144</u>	<u>1,837</u>
Capital projects funds					
Undesignated	-	-	-	-	-
Total fund balances	<u>-</u>	<u>543,603</u>	<u>32,183</u>	<u>570,144</u>	<u>1,837</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 543,603</u>	<u>\$ 36,293</u>	<u>\$ 659,607</u>	<u>\$ 1,837</u>

Continued on next page

City of Great Falls, Montana
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2010

Special Revenue Funds

	Natural Resources	Housing Authority Admin	HOME Grant	Community Development	Economic Revolving
ASSETS					
Cash and cash equivalents	\$ 288,054	\$ -	\$ 7,816	\$ 33,144	\$ 59,965
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes	-	-	-	-	-
Special assessments	22,656	-	-	-	-
Accounts	6,839	-	-	-	-
Accrued interest	771	-	-	121	4,640
Loans	-	-	57,200	-	-
Due from other city funds	-	-	-	-	-
Due from other governments	-	46,186	102,698	-	-
Advances to other funds	155	-	-	-	-
Other current assets	-	-	-	-	90,615
Total assets	<u>\$ 318,475</u>	<u>\$ 46,186</u>	<u>\$ 167,714</u>	<u>\$ 33,265</u>	<u>\$ 155,220</u>
LIABILITIES					
Accounts payable	\$ 138,540	\$ -	\$ 103,401	\$ -	\$ 76
Due to other city funds	-	46,186	-	-	-
Deferred revenue	14,463	-	57,200	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>153,003</u>	<u>46,186</u>	<u>160,601</u>	<u>-</u>	<u>76</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Total reserved fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:					
Special revenue funds					
Designated for improvements	-	-	-	-	-
Designated for parkland	-	-	-	-	-
Undesignated	165,472	-	7,113	33,265	155,144
Total unreserved special revenue funds	<u>165,472</u>	<u>-</u>	<u>7,113</u>	<u>33,265</u>	<u>155,144</u>
Capital projects funds					
Undesignated	-	-	-	-	-
Total fund balances	<u>165,472</u>	<u>-</u>	<u>7,113</u>	<u>33,265</u>	<u>155,144</u>
Total liabilities and fund balances	<u>\$ 318,475</u>	<u>\$ 46,186</u>	<u>\$ 167,714</u>	<u>\$ 33,265</u>	<u>\$ 155,220</u>

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City of Great Falls, Montana
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2010

	<u>Special Revenue Funds</u>				<u>Debt Service Funds</u>
	<u>Permits</u>	<u>Licenses</u>	<u>Ag Tech Park</u>	<u>West Bank Urban Renewal</u>	<u>Master Debt SILD</u>
ASSETS					
Cash and cash equivalents	\$ 481,362	\$ 871	\$ 547,938	\$ 201,521	\$ 14,808
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes	-	-	21,517	-	-
Special assessments	-	-	-	-	176,177
Accounts	129	-	-	-	-
Accrued interest	1,590	213	1,401	1,260	30
Loans	-	-	-	-	-
Due from other city funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Other current assets	-	-	-	-	-
Total assets	<u>\$ 483,081</u>	<u>\$ 1,084</u>	<u>\$ 570,856</u>	<u>\$ 202,781</u>	<u>\$ 191,015</u>
LIABILITIES					
Accounts payable	\$ 815	\$ -	\$ 3,801	\$ -	\$ -
Due to other city funds	-	-	-	-	-
Deferred revenue	-	-	21,517	-	173,632
Other liabilities	-	601	-	-	-
Total liabilities	<u>815</u>	<u>601</u>	<u>25,318</u>	<u>-</u>	<u>173,632</u>
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	17,383
Capital projects	-	-	-	-	-
Total reserved fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,383</u>
Unreserved:					
Special revenue funds					
Designated for improvements	-	-	-	-	-
Designated for parkland	-	-	-	-	-
Undesignated	482,266	483	545,538	202,781	-
Total unreserved special revenue funds	<u>482,266</u>	<u>483</u>	<u>545,538</u>	<u>202,781</u>	<u>-</u>
Capital projects funds					
Undesignated	-	-	-	-	-
Total fund balances	<u>482,266</u>	<u>483</u>	<u>545,538</u>	<u>202,781</u>	<u>17,383</u>
Total liabilities and fund balances	<u>\$ 483,081</u>	<u>\$ 1,084</u>	<u>\$ 570,856</u>	<u>\$ 202,781</u>	<u>\$ 191,015</u>

Continued on next page

City of Great Falls, Montana
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2010

Debt Service Funds

	Improvement District Revolving	Soccer Park Bond	Swim Pool Rehab Bond	Tax Increment Bond	West Bank Tax Increment District
ASSETS					
Cash and cash equivalents	\$ 230,537	\$ 80,413	\$ 68,744	\$ -	\$ -
Restricted cash and investments	207,142	-	-	-	170,259
Receivables					
Taxes	-	52,890	107,311	-	9,178
Special assessments	449,128	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	1,269	483	581	-	528
Loans	-	-	-	-	-
Due from other city funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Other current assets	-	-	-	-	-
Total assets	<u>\$ 888,076</u>	<u>\$ 133,786</u>	<u>\$ 176,636</u>	<u>\$ -</u>	<u>\$ 179,965</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other city funds	-	-	-	-	-
Deferred revenue	628,793	49,784	103,076	-	9,178
Other liabilities	-	-	-	-	-
Total liabilities	<u>628,793</u>	<u>49,784</u>	<u>103,076</u>	<u>-</u>	<u>9,178</u>
FUND BALANCES					
Reserved for:					
Debt service	259,283	84,002	73,560	-	170,787
Capital projects	-	-	-	-	-
Total reserved fund balances	<u>259,283</u>	<u>84,002</u>	<u>73,560</u>	<u>-</u>	<u>170,787</u>
Unreserved:					
Special revenue funds					
Designated for improvements	-	-	-	-	-
Designated for parkland	-	-	-	-	-
Undesignated	-	-	-	-	-
Total unreserved special revenue funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital projects funds					
Undesignated	-	-	-	-	-
Total fund balances	<u>259,283</u>	<u>84,002</u>	<u>73,560</u>	<u>-</u>	<u>170,787</u>
Total liabilities and fund balances	<u>\$ 888,076</u>	<u>\$ 133,786</u>	<u>\$ 176,636</u>	<u>\$ -</u>	<u>\$ 179,965</u>

Continued on next page

City of Great Falls, Montana
Combining Balance Sheet (Concluded)
Nonmajor Governmental Funds
June 30, 2010

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Street Lighting Construction	Improvement District Projects	Hazard Removal	
ASSETS					
Cash and cash equivalents	\$ 328,656	\$ 1,869	\$ 3,481	\$ 101,223	\$ 5,176,738
Restricted cash and investments	105,265	-	-	-	598,246
Receivables					
Taxes	-	-	-	-	459,730
Special assessments	-	-	-	52,620	822,702
Accounts	-	-	-	-	30,544
Accrued interest	1,200	-	197	301	22,339
Loans	-	-	-	800	58,000
Due from other city funds	-	-	-	-	47,972
Due from other governments	22,293	-	-	-	348,486
Advances to other funds	-	-	-	-	597,051
Other current assets	-	-	-	-	90,615
Total assets	\$ 457,414	\$ 1,869	\$ 3,678	\$ 154,944	\$ 8,252,423
LIABILITIES					
Accounts payable	\$ 17,465	\$ -	\$ -	\$ 5	\$ 548,655
Due to other city funds	-	-	-	-	47,356
Deferred revenue	-	-	-	53,420	1,630,331
Other liabilities	-	-	-	-	42,327
Total liabilities	17,465	-	-	53,425	2,268,669
FUND BALANCES					
Reserved for:					
Debt service	-	-	-	-	605,015
Capital projects	105,265	-	-	-	105,265
Total reserved fund balances	105,265	-	-	-	710,280
Unreserved:					
Special revenue funds					
Designated for improvements	-	-	-	-	115,580
Designated for parkland	-	-	-	-	392,898
Undesignated	-	-	-	-	4,323,246
Total unreserved special revenue funds	-	-	-	-	4,831,724
Capital projects funds					
Undesignated	334,684	1,869	3,678	101,519	441,750
Total fund balances	439,949	1,869	3,678	101,519	5,983,754
Total liabilities and fund balances	\$ 457,414	\$ 1,869	\$ 3,678	\$ 154,944	\$ 8,252,423

City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2010

Special Revenue Funds

	Tax Increment	Planning	CTEP Projects	Lighting Districts	Historic Bridge
REVENUES					
Taxes	\$ 51,426	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	822	-	-	-
Intergovernmental	-	393,844	487,838	-	-
Charges for services	-	26,241	-	-	-
Fines and forfeitures	-	-	-	-	-
Internal services	-	60,710	-	-	-
Special assessments	-	-	-	1,401,061	-
Investment income	4,153	314	239	9	-
Other	-	6,294	5,096	1,890	-
Total revenues	<u>55,579</u>	<u>488,225</u>	<u>493,173</u>	<u>1,402,960</u>	<u>-</u>
EXPENDITURES					
Current					
General government	135,477	705,461	26,330	1,217,250	-
Public safety	-	-	-	-	-
Public works	-	-	-	43,087	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	530,561	-	-
Total expenditures	<u>135,477</u>	<u>705,461</u>	<u>556,891</u>	<u>1,260,337</u>	<u>-</u>
Revenues over (under) expenditures	<u>(79,898)</u>	<u>(217,236)</u>	<u>(63,718)</u>	<u>142,623</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	365,518	192,140	-	25,743	-
Transfers out	(10,000)	-	-	(25,742)	(70)
Issuance of debt	-	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-	-
Total other financing sources (uses)	<u>355,518</u>	<u>192,140</u>	<u>-</u>	<u>1</u>	<u>(70)</u>
Net changes in fund balance	275,620	(25,096)	(63,718)	142,624	(70)
Fund balances -- beginning	<u>41,487</u>	<u>23,597</u>	<u>61,330</u>	<u>706,028</u>	<u>70</u>
Fund balances -- ending	<u>\$ 317,107</u>	<u>\$ (1,499)</u>	<u>\$ (2,388)</u>	<u>\$ 848,652</u>	<u>\$ -</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

Special Revenue Funds

	Support and Innovation	911 Special Revenue	Police Special Revenue	Fire Special Revenue	CCALS Fire
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	643,978	753,644	51,505	-
Charges for services	-	-	9,949	14,078	-
Fines and forfeitures	-	-	41,433	-	-
Internal services	-	-	-	-	-
Special assessments	335,893	-	-	-	-
Investment income	919	7,395	5,741	1,493	73
Other	10,383	137	541	747	2,052
Total revenues	347,195	651,510	811,308	67,823	2,125
EXPENDITURES					
Current					
General government	334,374	-	-	-	-
Public safety	-	218,825	592,678	52,396	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	6,190	218,930	-	-
Total expenditures	334,374	225,015	811,608	52,396	-
Revenues over (under) expenditures	12,821	426,495	(300)	15,427	2,125
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(328,107)	-	-	-
Issuance of debt	-	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-	-
Total other financing sources (uses)	-	(328,107)	-	-	-
Net changes in fund balance	12,821	98,388	(300)	15,427	2,125
Fund balances -- beginning	44,373	457,753	215,685	79,183	4,568
Fund balances -- ending	\$ 57,194	\$ 556,141	\$ 215,385	\$ 94,610	\$ 6,693

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

Special Revenue Funds

	Public Works	Library	Library Foundation	Park Special Revenue	River's Edge Trail
REVENUES					
Taxes	\$ -	\$ 189,579	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	187,915	1,818	-	-
Charges for services	-	41,907	-	-	-
Fines and forfeitures	-	25,829	-	-	-
Internal services	-	-	-	-	-
Special assessments	-	-	-	-	-
Investment income	305	2,327	486	6,881	317
Other	-	7,107	93,523	92,602	80,000
Total revenues	<u>305</u>	<u>454,664</u>	<u>95,827</u>	<u>99,483</u>	<u>80,317</u>
EXPENDITURES					
Current					
General government	-	-	-	-	75
Public safety	-	-	-	-	-
Public works	49	-	-	-	-
Culture and recreation	-	1,165,938	18,526	81,069	-
Housing and development	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	60,603	77,209	331,342	80,000
Total expenditures	<u>49</u>	<u>1,226,541</u>	<u>95,735</u>	<u>412,411</u>	<u>80,075</u>
Revenues over (under) expenditures	<u>256</u>	<u>(771,877)</u>	<u>92</u>	<u>(312,928)</u>	<u>242</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	910,312	-	468,456	-
Transfers out	(50,168)	-	-	-	-
Issuance of debt	-	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	3,906	-
Total other financing sources (uses)	<u>(50,168)</u>	<u>910,312</u>	<u>-</u>	<u>472,362</u>	<u>-</u>
Net changes in fund balance	(49,912)	138,435	92	159,434	242
Fund balances -- beginning	<u>49,912</u>	<u>405,168</u>	<u>32,091</u>	<u>410,710</u>	<u>1,595</u>
Fund balances -- ending	<u>\$ -</u>	<u>\$ 543,603</u>	<u>\$ 32,183</u>	<u>\$ 570,144</u>	<u>\$ 1,837</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

Special Revenue Funds

	Natural Resources	Housing Authority Admin	HOME Grant	Community Development	Economic Revolving
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	44,475	-
Intergovernmental	-	-	865,473	-	-
Charges for services	-	1,092,651	2,800	538	3,611
Fines and forfeitures	-	-	-	-	-
Internal services	26,500	-	-	204,341	-
Special assessments	314,305	-	-	-	-
Investment income	1,751	-	-	652	1,952
Other	304,418	-	-	315	12
Total revenues	<u>646,974</u>	<u>1,092,651</u>	<u>868,273</u>	<u>250,321</u>	<u>5,575</u>
EXPENDITURES					
Current					
General government	-	1,092,651	-	467	96,229
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	912,972	-	-	-	-
Housing and development	-	-	871,355	265,372	15,677
Debt service					
Principal	-	-	-	-	129,110
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>912,972</u>	<u>1,092,651</u>	<u>871,355</u>	<u>265,839</u>	<u>241,016</u>
Revenues over (under) expenditures	<u>(265,998)</u>	<u>-</u>	<u>(3,082)</u>	<u>(15,518)</u>	<u>(235,441)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	271,029	-	-	-	-
Transfers out	-	-	-	-	-
Issuance of debt	-	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-	-
Total other financing sources (uses)	<u>271,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	5,031	-	(3,082)	(15,518)	(235,441)
Fund balances -- beginning	<u>160,441</u>	<u>-</u>	<u>10,195</u>	<u>48,783</u>	<u>390,585</u>
Fund balances -- ending	<u>\$ 165,472</u>	<u>\$ -</u>	<u>\$ 7,113</u>	<u>\$ 33,265</u>	<u>\$ 155,144</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds				Debt Service Funds
	Permits	Licenses	Ag Tech Park	West Bank Urban Renewal	Master Debt SILD
REVENUES					
Taxes	\$ -	\$ -	\$ 188,835	\$ -	\$ -
Licenses and permits	621,061	223,293	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Internal services	11,379	-	-	-	-
Special assessments	-	-	-	-	26,614
Investment income	8,613	591	5,795	4,070	180
Other	1,626	-	-	296	217
Total revenues	642,679	223,884	194,630	4,366	27,011
EXPENDITURES					
Current					
General government	-	-	40,941	345,159	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	902,459	223,833	-	-	-
Debt service					
Principal	-	-	-	-	21,844
Interest	-	-	-	-	5,529
Capital outlay	-	-	-	1,004,147	-
Total expenditures	902,459	223,833	40,941	1,349,306	27,373
Revenues over (under) expenditures	(259,780)	51	153,689	(1,344,940)	(362)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	79,889	-
Transfers out	-	-	-	-	-
Issuance of debt	-	-	-	2,527,433	-
Proceeds of general capital asset dispositions	-	-	-	31,089	-
Total other financing sources (uses)	-	-	-	2,638,411	-
Net changes in fund balance	(259,780)	51	153,689	1,293,471	(362)
Fund balances -- beginning	742,046	432	391,849	(1,090,690)	17,745
Fund balances -- ending	\$ 482,266	\$ 483	\$ 545,538	\$ 202,781	\$ 17,383

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

Debt Service Funds

	Improvement District Revolving	Soccer Park Bond	Swim Pool Rehab Bond	Tax Increment Bond	West Bank Tax Increment District
REVENUES					
Taxes	\$ -	\$ 155,173	\$ 361,816	\$ 147,528	\$ 108,124
Licenses and permits	-	-	-	-	-
Intergovernmental	-	260	613	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Internal services	-	-	-	-	-
Special assessments	139,665	-	-	-	-
Investment income	5,904	1,929	1,347	4,301	1,911
Other	189	-	-	-	-
Total revenues	<u>145,758</u>	<u>157,362</u>	<u>363,776</u>	<u>151,829</u>	<u>110,035</u>
EXPENDITURES					
Current					
General government	37,514	3,868	2,824	35,605	42,500
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Housing and development	-	-	-	-	-
Debt service					
Principal	65,000	100,000	205,000	1,105,000	-
Interest	27,588	85,638	76,500	19,799	130,778
Capital outlay	-	-	-	-	-
Total expenditures	<u>130,102</u>	<u>189,506</u>	<u>284,324</u>	<u>1,160,404</u>	<u>173,278</u>
Revenues over (under) expenditures	<u>15,656</u>	<u>(32,144)</u>	<u>79,452</u>	<u>(1,008,575)</u>	<u>(63,243)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	69,670	-	-	-	-
Transfers out	(69,670)	-	-	(532,449)	-
Issuance of debt	-	-	-	-	234,030
Proceeds of general capital asset dispositions	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(532,449)</u>	<u>234,030</u>
Net changes in fund balance	15,656	(32,144)	79,452	(1,541,024)	170,787
Fund balances -- beginning	<u>243,627</u>	<u>116,146</u>	<u>(5,892)</u>	<u>1,541,024</u>	<u>-</u>
Fund balances -- ending	<u>\$ 259,283</u>	<u>\$ 84,002</u>	<u>\$ 73,560</u>	<u>\$ -</u>	<u>\$ 170,787</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (Concluded)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Capital Project Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Street Lighting Construction	Improvement District Projects	Hazard Removal	
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,202,481
Licenses and permits	-	-	-	-	889,651
Intergovernmental	474,883	-	-	-	3,861,771
Charges for services	-	-	-	-	1,191,775
Fines and forfeitures	-	-	-	-	67,262
Internal services	-	-	-	-	302,930
Special assessments	-	-	-	-	2,217,538
Investment income	5,306	-	71	1,417	76,442
Other	-	-	-	-	607,445
Total revenues	<u>480,189</u>	<u>-</u>	<u>71</u>	<u>1,417</u>	<u>10,417,295</u>
EXPENDITURES					
Current					
General government	9,612	-	-	-	4,126,337
Public safety	-	-	-	-	863,899
Public works	-	-	-	-	43,136
Culture and recreation	-	-	-	-	2,178,505
Housing and development	-	-	-	3,618	2,282,314
Debt service					
Principal	-	-	-	-	1,625,954
Interest	-	-	-	-	345,832
Capital outlay	263,174	20,289	-	-	2,592,445
Total expenditures	<u>272,786</u>	<u>20,289</u>	<u>-</u>	<u>3,618</u>	<u>14,058,422</u>
Revenues over (under) expenditures	<u>207,403</u>	<u>(20,289)</u>	<u>71</u>	<u>(2,201)</u>	<u>(3,641,127)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	10,000	-	-	-	2,392,757
Transfers out	-	-	-	-	(1,016,206)
Issuance of debt	-	40,558	-	-	2,802,021
Proceeds of general capital asset dispositions	-	-	-	-	34,995
Total other financing sources (uses)	<u>10,000</u>	<u>40,558</u>	<u>-</u>	<u>-</u>	<u>4,213,567</u>
Net changes in fund balance	217,403	20,269	71	(2,201)	572,440
Fund balances -- beginning	<u>222,546</u>	<u>(18,400)</u>	<u>3,607</u>	<u>103,720</u>	<u>5,411,314</u>
Fund balances -- ending	<u>\$ 439,949</u>	<u>\$ 1,869</u>	<u>\$ 3,678</u>	<u>\$101,519</u>	<u>\$ 5,983,754</u>

City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual
Nonmajor Governmental Funds
Year Ended June 30, 2010

Special Revenue Funds

	Tax Increment		Planning	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ 45,134	\$ 51,426	\$ -	\$ -
Licenses and permits	-	-	-	822
Intergovernmental	-	-	523,504	393,844
Charges for services	-	-	42,320	26,241
Fines and forfeitures	-	-	-	-
Internal services	-	-	60,710	60,710
Special assessments	-	-	-	-
Investment income	-	4,153	-	314
Other	-	-	-	6,294
Total revenues	45,134	55,579	626,534	488,225
EXPENDITURES				
Current				
General government				
Personal services	-	-	536,719	425,164
Operations and maintenance	17,802	135,477	291,326	280,297
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	441,793	-	-	-
Total expenditures	459,595	135,477	828,045	705,461
Revenues over (under) expenditures	(414,461)	(79,898)	(201,511)	(217,236)
OTHER FINANCING SOURCES (USES)				
Transfers in	365,519	365,518	192,140	192,140
Transfers out	(10,000)	(10,000)	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	355,519	355,518	192,140	192,140
Net changes in fund balance	\$ (58,942)	275,620	\$ (9,371)	(25,096)
Fund balances -- beginning		41,487		23,597
Fund balance -- ending		\$ 317,107		\$ (1,499)

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	CTEP Projects		Lighting Districts	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,645,094	487,838	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	1,397,353	1,401,061
Investment income	1,000	239	12,915	9
Other	28,047	5,096	-	1,890
Total revenues	<u>1,674,141</u>	<u>493,173</u>	<u>1,410,268</u>	<u>1,402,960</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	26,417	26,330	1,356,421	1,217,250
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	85,199	43,087
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	1,734,652	530,561	-	-
Total expenditures	<u>1,761,069</u>	<u>556,891</u>	<u>1,441,620</u>	<u>1,260,337</u>
Revenues over (under) expenditures	<u>(86,928)</u>	<u>(63,718)</u>	<u>(31,352)</u>	<u>142,623</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	25,743
Transfers out	-	-	-	(25,742)
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
Net changes in fund balance	<u>\$ (86,928)</u>	<u>(63,718)</u>	<u>\$ (31,352)</u>	<u>142,624</u>
Fund balances -- beginning		<u>61,330</u>		<u>706,028</u>
Fund balance -- ending		<u>\$ (2,388)</u>		<u>\$ 848,652</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Historic Bridge		Support and Innovation	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	312,661	335,893
Investment income	-	-	-	919
Other	5,000	-	3,060	10,383
Total revenues	<u>5,000</u>	<u>-</u>	<u>315,721</u>	<u>347,195</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	315,867	334,374
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>315,867</u>	<u>334,374</u>
Revenues over (under) expenditures	<u>5,000</u>	<u>-</u>	<u>(146)</u>	<u>12,821</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(70)	(70)	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>(70)</u>	<u>(70)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ 4,930</u>	<u>(70)</u>	<u>\$ (146)</u>	<u>12,821</u>
Fund balances -- beginning		<u>70</u>		<u>44,373</u>
Fund balance -- ending		<u>\$ -</u>		<u>\$ 57,194</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	911 Special Revenue		Police Special Revenue	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	600,000	643,978	964,243	753,644
Charges for services	-	-	-	9,949
Fines and forfeitures	-	-	20,000	41,433
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	5,000	7,395	409	5,741
Other	200	137	127	541
Total revenues	<u>605,200</u>	<u>651,510</u>	<u>984,779</u>	<u>811,308</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Public safety				
Operation and maintenance	60,634	218,825	643,439	592,678
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	230,667	6,190	453,972	218,930
Total expenditures	<u>291,301</u>	<u>225,015</u>	<u>1,097,411</u>	<u>811,608</u>
Revenues over (under) expenditures	<u>313,899</u>	<u>426,495</u>	<u>(112,632)</u>	<u>(300)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(328,107)	(328,107)	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>(328,107)</u>	<u>(328,107)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ (14,208)</u>	<u>98,388</u>	<u>\$ (112,632)</u>	<u>(300)</u>
Fund balances -- beginning		<u>457,753</u>		<u>215,685</u>
Fund balance -- ending		<u>\$ 556,141</u>		<u>\$ 215,385</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Fire Special Revenue		CCALS Fire	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	79,494	51,505	-	-
Charges for services	5,700	14,078	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	1,493	-	73
Other	-	747	-	2,052
Total revenues	<u>85,194</u>	<u>67,823</u>	<u>-</u>	<u>2,125</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Public safety				
Operation and maintenance	79,927	52,396	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>79,927</u>	<u>52,396</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>5,267</u>	<u>15,427</u>	<u>-</u>	<u>2,125</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ 5,267</u>	<u>15,427</u>	<u>\$ -</u>	<u>2,125</u>
Fund balances -- beginning		<u>79,183</u>		<u>4,568</u>
Fund balance -- ending		<u>\$ 94,610</u>		<u>\$ 6,693</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Public Works		Library	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ 153,540	\$ 189,579
Licenses and permits	-	-	-	-
Intergovernmental	-	-	188,550	187,915
Charges for services	-	-	37,000	41,907
Fines and forfeitures	-	-	30,500	25,829
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	1,500	305	2,500	2,327
Other	-	-	1,000	7,107
Total revenues	<u>1,500</u>	<u>305</u>	<u>413,090</u>	<u>454,664</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	49	49	-	-
Culture and recreation				
Personal services	-	-	892,454	886,549
Operations and maintenance	-	-	255,864	279,389
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	46,600	60,603
Total expenditures	<u>49</u>	<u>49</u>	<u>1,194,918</u>	<u>1,226,541</u>
Revenues over (under) expenditures	<u>1,451</u>	<u>256</u>	<u>(781,828)</u>	<u>(771,877)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	910,312	910,312
Transfers out	(50,168)	(50,168)	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>(50,168)</u>	<u>(50,168)</u>	<u>910,312</u>	<u>910,312</u>
Net changes in fund balance	<u>\$ (48,717)</u>	<u>(49,912)</u>	<u>\$ 128,484</u>	<u>138,435</u>
Fund balances -- beginning		<u>49,912</u>		<u>405,168</u>
Fund balance -- ending		<u>\$ -</u>		<u>\$ 543,603</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Library Foundation		Park Special Revenue	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,500	1,818	-	-
Charges for services	-	-	15,000	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	2,000	486	20,000	6,881
Other	111,100	93,523	23,500	92,602
Total revenues	<u>114,600</u>	<u>95,827</u>	<u>58,500</u>	<u>99,483</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	11,810	11,211	-	-
Operations and maintenance	36,591	7,315	136,037	81,069
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	77,209	77,209	567,994	331,342
Total expenditures	<u>125,610</u>	<u>95,735</u>	<u>704,031</u>	<u>412,411</u>
Revenues over (under) expenditures	<u>(11,010)</u>	<u>92</u>	<u>(645,531)</u>	<u>(312,928)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	468,456	468,456
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	10,000	3,906
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>478,456</u>	<u>472,362</u>
Net changes in fund balance	<u>\$ (11,010)</u>	<u>92</u>	<u>\$ (167,075)</u>	<u>159,434</u>
Fund balances -- beginning		<u>32,091</u>		<u>410,710</u>
Fund balance -- ending		<u>\$ 32,183</u>		<u>\$ 570,144</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	River's Edge Trail		Natural Resources	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	13,000	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	26,500	26,500
Special assessments	-	-	313,505	314,305
Investment income	-	317	1,500	1,751
Other	-	80,000	292,683	304,418
Total revenues	<u>-</u>	<u>80,317</u>	<u>647,188</u>	<u>646,974</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	75	75	-	-
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	460,754	452,843
Operations and maintenance	-	-	458,287	460,129
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	80,000	-	-
Total expenditures	<u>75</u>	<u>80,075</u>	<u>919,041</u>	<u>912,972</u>
Revenues over (under) expenditures	<u>(75)</u>	<u>242</u>	<u>(271,853)</u>	<u>(265,998)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	271,029	271,029
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>271,029</u>	<u>271,029</u>
Net changes in fund balance	<u><u>\$ (75)</u></u>	<u><u>242</u></u>	<u><u>\$ (824)</u></u>	<u><u>5,031</u></u>
Fund balances -- beginning		<u>1,595</u>		<u>160,441</u>
Fund balance -- ending		<u><u>\$ 1,837</u></u>		<u><u>\$ 165,472</u></u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Housing Authority Admin		HOME Grant	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	865,473	865,473
Charges for services	1,146,359	1,092,651	-	2,800
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total revenues	<u>1,146,359</u>	<u>1,092,651</u>	<u>865,473</u>	<u>868,273</u>
EXPENDITURES				
Current				
General government				
Personal services	1,130,326	1,076,618	-	-
Operations and maintenance	16,033	16,033	-	-
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	31,427	30,935
Operations and maintenance	-	-	1,010,627	840,420
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,146,359</u>	<u>1,092,651</u>	<u>1,042,054</u>	<u>871,355</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(176,581)</u>	<u>(3,082)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ (176,581)</u>	<u>(3,082)</u>
Fund balances -- beginning		-		10,195
Fund balance -- ending		<u>\$ -</u>		<u>\$ 7,113</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Community Development		Economic Revolving	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	45,800	44,475	-	-
Intergovernmental	-	-	-	-
Charges for services	200	538	1,500	3,611
Fines and forfeitures	-	-	-	-
Internal services	204,341	204,341	-	-
Special assessments	-	-	-	-
Investment income	-	652	1,955	1,952
Other	-	315	50	12
Total revenues	<u>250,341</u>	<u>250,321</u>	<u>3,505</u>	<u>5,575</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	467	95,534	96,229
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	235,499	208,655	-	-
Operations and maintenance	55,236	56,717	6,605	15,677
Debt service				
Principal	-	-	97,705	129,110
Interest	-	-	31,405	-
Capital outlay	-	-	-	-
Total expenditures	<u>290,735</u>	<u>265,839</u>	<u>231,249</u>	<u>241,016</u>
Revenues over (under) expenditures	<u>(40,394)</u>	<u>(15,518)</u>	<u>(227,744)</u>	<u>(235,441)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ (40,394)</u>	<u>(15,518)</u>	<u>\$ (227,744)</u>	<u>(235,441)</u>
Fund balances -- beginning		<u>48,783</u>		<u>390,585</u>
Fund balance -- ending		<u>\$ 33,265</u>		<u>\$ 155,144</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Permits		Licenses	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	786,400	621,061	223,785	223,293
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	11,379	11,379	-	-
Special assessments	-	-	-	-
Investment income	-	8,613	800	591
Other	3,000	1,626	-	-
Total revenues	<u>800,779</u>	<u>642,679</u>	<u>224,585</u>	<u>223,884</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	564,608	537,777	56,814	55,870
Operations and maintenance	359,540	364,682	167,411	167,963
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>924,148</u>	<u>902,459</u>	<u>224,225</u>	<u>223,833</u>
Revenues over (under) expenditures	<u>(123,369)</u>	<u>(259,780)</u>	<u>360</u>	<u>51</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ (123,369)</u>	<u>(259,780)</u>	<u>\$ 360</u>	<u>51</u>
Fund balances -- beginning		<u>742,046</u>		<u>432</u>
Fund balance -- ending		<u>\$ 482,266</u>		<u>\$ 483</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Special Revenue Funds			
	Agriculture Tech Park		West Bank Urban Renewal	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ 140,000	\$ 188,835	\$ 20,000	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	7,000	5,795	-	4,070
Other	-	-	-	296
	<u>147,000</u>	<u>194,630</u>	<u>20,000</u>	<u>4,366</u>
Total revenues				
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	398,008	40,941	88,455	345,159
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	596,785	1,004,147
	<u>398,008</u>	<u>40,941</u>	<u>685,240</u>	<u>1,349,306</u>
Total expenditures				
Revenues over (under) expenditures	<u>(251,008)</u>	<u>153,689</u>	<u>(665,240)</u>	<u>(1,344,940)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	79,889	79,889
Transfers out	-	-	-	-
Issuance of debt	-	-	1,765,970	2,527,433
Proceeds of general capital asset dispositions	-	-	31,089	31,089
	<u>-</u>	<u>-</u>	<u>1,876,948</u>	<u>2,638,411</u>
Total other financing sources (uses)				
Net changes in fund balance	<u>\$ (251,008)</u>	<u>153,689</u>	<u>\$ 1,211,708</u>	<u>1,293,471</u>
Fund balances -- beginning		<u>391,849</u>		<u>(1,090,690)</u>
Fund balance -- ending		<u>\$ 545,538</u>		<u>\$ 202,781</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Debt Service Funds			
	Master Debt SILD		Improvement District Revolving	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	17,138	26,614	139,646	139,665
Investment income	230	180	12,600	5,904
Other	-	217	-	189
Total revenues	<u>17,368</u>	<u>27,011</u>	<u>152,246</u>	<u>145,758</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	37,514	37,514
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	20,645	21,844	65,000	65,000
Interest	4,682	5,529	24,270	27,588
Capital outlay	-	-	-	-
Total expenditures	<u>25,327</u>	<u>27,373</u>	<u>126,784</u>	<u>130,102</u>
Revenues over (under) expenditures	<u>(7,959)</u>	<u>(362)</u>	<u>25,462</u>	<u>15,656</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	63,675	69,670
Transfers out	-	-	(63,675)	(69,670)
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ (7,959)</u>	<u>(362)</u>	<u>\$ 25,462</u>	<u>15,656</u>
Fund balances -- beginning		<u>17,745</u>		<u>243,627</u>
Fund balance -- ending		<u>\$ 17,383</u>		<u>\$ 259,283</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Debt Service Funds			
	Soccer Park Bond		Swim Pool Rehab GO Bond	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ 164,800	\$ 155,173	\$ 296,500	\$ 361,816
Licenses and permits	-	-	-	-
Intergovernmental	-	260	-	613
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	2,000	1,929	100	1,347
Other	-	-	-	-
Total revenues	<u>166,800</u>	<u>157,362</u>	<u>296,600</u>	<u>363,776</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	3,868	3,868	2,824	2,824
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	100,000	100,000	205,000	205,000
Interest	85,638	85,638	76,800	76,500
Capital outlay	-	-	-	-
Total expenditures	<u>189,506</u>	<u>189,506</u>	<u>284,624</u>	<u>284,324</u>
Revenues over (under) expenditures	<u>(22,706)</u>	<u>(32,144)</u>	<u>11,976</u>	<u>79,452</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ (22,706)</u>	<u>(32,144)</u>	<u>\$ 11,976</u>	<u>79,452</u>
Fund balances -- beginning		<u>116,146</u>		<u>(5,892)</u>
Fund balance -- ending		<u>\$ 84,002</u>		<u>\$ 73,560</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Debt Service Funds			
	Tax Increment Bond		West Bank Tax Increment District	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ 147,528	\$ 147,528	\$ 108,124	\$ 108,124
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	4,301	4,301	1,911	1,911
Other	-	-	-	-
Total revenues	<u>151,829</u>	<u>151,829</u>	<u>110,035</u>	<u>110,035</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	35,605	35,605	42,500	42,500
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	1,105,000	1,105,000	-	-
Interest	20,549	19,799	130,778	130,778
Capital outlay	-	-	-	-
Total expenditures	<u>1,161,154</u>	<u>1,160,404</u>	<u>173,278</u>	<u>173,278</u>
Revenues over (under) expenditures	<u>(1,009,325)</u>	<u>(1,008,575)</u>	<u>(63,243)</u>	<u>(63,243)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(532,449)	(532,449)	-	-
Issuance of debt	-	-	234,030	234,030
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>(532,449)</u>	<u>(532,449)</u>	<u>234,030</u>	<u>234,030</u>
Net changes in fund balance	<u>\$ (1,541,774)</u>	<u>(1,541,024)</u>	<u>\$ 170,787</u>	<u>170,787</u>
Fund balances -- beginning		1,541,024		-
Fund balance -- ending		<u>\$ -</u>		<u>\$ 170,787</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

Capital Projects Funds

	General Capital Projects		Street Lighting Construction	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	801,858	474,883	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	2,469	5,306	-	-
Other	-	-	-	-
Total revenues	804,327	480,189	-	-
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	83,689	9,612	-	-
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	15,438	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	961,749	263,174	25,346	20,289
Total expenditures	1,060,876	272,786	25,346	20,289
Revenues over (under) expenditures	(256,549)	207,403	(25,346)	(20,289)
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	43,746	40,558
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	10,000	10,000	43,746	40,558
Net changes in fund balance	\$ (246,549)	217,403	\$ 18,400	20,269
Fund balances -- beginning		222,546		(18,400)
Fund balance -- ending		\$ 439,949		\$ 1,869

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Continued)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Capital Projects Funds			
	Improvement District Projects		Hazard Removal	
	Budget	Actual	Budget	Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Internal services	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	71	-	1,417
Other	-	-	50,000	-
Total revenues	<u>-</u>	<u>71</u>	<u>50,000</u>	<u>1,417</u>
EXPENDITURES				
Current				
General government				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Public safety				
Operation and maintenance	-	-	-	-
Public works				
Operations and maintenance	-	-	-	-
Culture and recreation				
Personal services	-	-	-	-
Operations and maintenance	-	-	-	-
Housing and development				
Personal services	-	-	-	-
Operations and maintenance	-	-	52,099	3,618
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>52,099</u>	<u>3,618</u>
Revenues over (under) expenditures	<u>-</u>	<u>71</u>	<u>(2,099)</u>	<u>(2,201)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Proceeds of general capital asset dispositions	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	<u>\$ -</u>	<u>71</u>	<u>\$ (2,099)</u>	<u>(2,201)</u>
Fund balances -- beginning		<u>3,607</u>		<u>103,720</u>
Fund balance -- ending		<u>\$ 3,678</u>		<u>\$ 101,519</u>

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City of Great Falls, Montana
Combining Statement of Revenues, Expenditures
and Changes In Fund Balances
Budget and Actual (Concluded)
Nonmajor Governmental Funds
Year Ended June 30, 2010

	Totals	
	Budget	Actual
REVENUES		
Taxes	\$ 1,075,626	\$ 1,202,481
Licenses and permits	1,055,985	889,651
Intergovernmental	5,669,716	3,861,771
Charges for services	1,261,079	1,191,775
Fines and forfeitures	50,500	67,262
Internal services	302,930	302,930
Special assessments	2,180,303	2,217,538
Investment income	80,190	76,442
Other	517,767	607,445
	<hr/>	<hr/>
Total revenues	12,194,096	10,417,295
	<hr/>	<hr/>
EXPENDITURES		
Current		
General government		
Personal services	1,667,045	1,501,782
Operations and maintenance	2,811,938	2,624,555
Public safety		
Operation and maintenance	784,000	863,899
Public works		
Operations and maintenance	85,248	43,136
Culture and recreation		
Personal services	1,365,018	1,350,603
Operations and maintenance	902,217	827,902
Housing and development		
Personal services	888,348	833,237
Operations and maintenance	1,651,518	1,449,077
Debt service		
Principal	1,593,350	1,625,954
Interest	374,122	345,832
Capital outlay	5,136,767	2,592,445
	<hr/>	<hr/>
Total expenditures	17,259,571	14,058,422
	<hr/>	<hr/>
Revenues over (under) expenditures	(5,065,475)	(3,641,127)
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	2,361,020	2,392,757
Transfers out	(984,469)	(1,016,206)
Issuance of debt	2,043,746	2,802,021
Proceeds of general capital asset dispositions	41,089	34,995
	<hr/>	<hr/>
Total other financing sources (uses)	3,461,386	4,213,567
	<hr/>	<hr/>
Net changes in fund balance	\$ (1,604,089)	572,440
	<hr/>	<hr/>
Fund balances -- beginning		5,411,314
		<hr/>
Fund balance -- ending		\$ 5,983,754
		<hr/>

Nonmajor Enterprise Funds

The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, or for operations where periodic determination of revenues, expenses and net income is considered desirable. These funds account for services rendered to the general public on a user charge basis.

Safety Services Fund – This fund is used to account for fund operations including the answering and dispatching of calls for County-wide law enforcements, fire and ambulance services.

Parking Fund – This fund is used to account for fund operations for public parking. The Community Development Department administers a management contract with APCOA for the day-to-day operation of parking facilities and parking enforcement. The fund receipts and processes all citation based revenue.

Swim Pools Fund – This fund is used to account for fund operations for operating four swimming pools, one of which is an indoor pool operating twelve months a year.

Recreation Fund – This fund is used to account for revenues and expenses related to the annual Ice-Breaker road race, and other miscellaneous fee-based recreation programs administered by the Parks and Recreation Department.

Multi-Sports Fund – This fund is used to account for revenues and expenses related to a multi-sports complex.

Civic Center Events Fund – This fund is used to account for fund operations for the promotion and coordination of the use of the Civic Center arena, auditorium, ballroom, and Gibson Room.

City of Great Falls, Montana
Combining Statement of Fund Net Assets
Nonmajor Enterprise Funds
June 30, 2010

	<u>Safety Services</u>	<u>Parking</u>	<u>Swim Pools</u>	<u>Recreation</u>
ASSETS				
Current assets				
Cash and cash investments	\$ 236,285	\$ 274,153	\$ 388,622	\$ 151,721
Receivables				
Accounts	6,004	945	116	35,745
Accrued interest	650	969	1,205	911
Total current assets	<u>242,939</u>	<u>276,067</u>	<u>389,943</u>	<u>188,377</u>
Noncurrent assets				
Restricted cash and investments	-	87,129	-	28,555
Advance to other funds	3,483	20,581	21,054	10,770
Non-depreciable capital assets	-	863,397	-	5,449
Depreciable capital assets, net	174,993	3,450,277	915,915	360,729
Total noncurrent assets	<u>178,476</u>	<u>4,421,384</u>	<u>936,969</u>	<u>405,503</u>
Total assets	<u>421,415</u>	<u>4,697,451</u>	<u>1,326,912</u>	<u>593,880</u>
LIABILITIES				
Current liabilities				
Account payable	389	6,666	24,305	5,135
Unearned Revenue	-	-	-	43,501
Capital lease obligation	-	-	114,124	-
Other liabilities	-	86	-	-
Total current liabilities	<u>389</u>	<u>6,752</u>	<u>138,429</u>	<u>48,636</u>
Noncurrent liabilities				
Capital lease obligations	-	-	695,068	-
Compensated absences	35,772	7,233	20,849	3,836
Total noncurrent liabilities	<u>35,772</u>	<u>7,233</u>	<u>715,917</u>	<u>3,836</u>
Total liabilities	<u>36,161</u>	<u>13,985</u>	<u>854,346</u>	<u>52,472</u>
NET ASSETS				
Invested in capital assets, net of related debt	174,993	4,313,674	106,723	366,178
Restricted for:				
Unrestricted	210,261	369,792	365,843	175,230
Total net assets	<u>\$ 385,254</u>	<u>\$ 4,683,466</u>	<u>\$ 472,566</u>	<u>\$ 541,408</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Fund Net Assets (Concluded)
Nonmajor Enterprise Funds
June 30, 2010

	<u>Multi-Sports</u>	<u>Civic Center Events</u>	<u>Totals</u>
ASSETS			
Current assets			
Cash and cash investments	\$ 59,395	\$ 336,663	\$ 1,446,839
Receivables			
Accounts	9,020	1,392	53,222
Accrued interest	166	1,050	4,951
Total current assets	<u>68,581</u>	<u>339,105</u>	<u>1,505,012</u>
Noncurrent assets			
Restricted cash and investments	-	14,496	130,180
Advance to other funds	-	-	55,888
Non-depreciable capital assets	-	-	868,846
Depreciable capital assets, net	-	219,299	5,121,213
Total noncurrent assets	<u>-</u>	<u>233,795</u>	<u>6,176,127</u>
Total assets	<u>68,581</u>	<u>572,900</u>	<u>7,681,139</u>
LIABILITIES			
Current liabilities			
Account payable	9,373	14,921	60,789
Unearned Revenue	-	-	43,501
Capital lease obligation	-	-	114,124
Other liabilities	-	52,748	52,834
Total current liabilities	<u>9,373</u>	<u>67,669</u>	<u>271,248</u>
Noncurrent liabilities			
Capital lease obligations	-	-	695,068
Compensated absences	298	32,633	100,621
Total noncurrent liabilities	<u>298</u>	<u>32,633</u>	<u>795,689</u>
Total liabilities	<u>9,671</u>	<u>100,302</u>	<u>1,066,937</u>
NET ASSETS			
Invested in capital assets, net of related debt	-	219,299	5,180,867
Restricted for:			
Unrestricted	58,910	253,299	1,433,335
Total net assets	<u>\$ 58,910</u>	<u>\$ 472,598</u>	<u>\$ 6,614,202</u>

City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Nonmajor Enterprise Funds
Year Ended June 30, 2010

	<u>Safety Services</u>	<u>Parking</u>	<u>Swim Pools</u>	<u>Recreation</u>
OPERATING REVENUES				
Charges for services	\$ 1,128,804	\$ 589,875	\$ 447,936	\$ 292,988
OPERATING EXPENSES				
Personal services	1,084,830	47,460	404,975	188,210
Supplies and materials	4,193	5,244	120,155	30,449
Purchased services	104,321	407,946	195,457	170,446
Internal services	203,104	69,428	63,181	33,406
Other	-	139	23	251
Depreciation	17,157	249,977	69,345	16,947
Total operating expenses	<u>1,413,605</u>	<u>780,194</u>	<u>853,136</u>	<u>439,709</u>
Operating income (loss)	<u>(284,801)</u>	<u>(190,319)</u>	<u>(405,200)</u>	<u>(146,721)</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	2,599	4,153	4,605	2,288
Interest expense	-	-	(60,927)	-
Gain (loss) on disposal of assets	-	(16,222)	-	-
Other	-	66	-	500
Total nonoperating revenues (expenses)	<u>2,599</u>	<u>(12,003)</u>	<u>(56,322)</u>	<u>2,788</u>
Change in net assets before transfers	(282,202)	(202,322)	(461,522)	(143,933)
Transfers in	316,335	-	581,389	153,729
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,600)</u>
Change in net assets	34,133	(202,322)	119,867	5,196
Net assets, beginning of year	<u>351,121</u>	<u>4,885,788</u>	<u>352,699</u>	<u>536,212</u>
Net assets, end of year	<u>\$ 385,254</u>	<u>\$ 4,683,466</u>	<u>\$ 472,566</u>	<u>\$ 541,408</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets (Concluded)
Nonmajor Enterprise Funds
Year Ended June 30, 2010

	<u>Multi-Sports</u>	<u>Civic Center Events</u>	<u>Totals</u>
OPERATING REVENUES			
Charges for services	\$ 126,993	\$ 371,364	\$ 2,957,960
OPERATING EXPENSES			
Personal services	46,028	268,225	2,039,728
Supplies and materials	35,969	44,584	240,594
Purchased services	29,653	68,084	975,907
Internal services	9,849	178,074	557,042
Other	(21)	300	692
Depreciation	-	23,993	377,419
Total operating expenses	<u>121,478</u>	<u>583,260</u>	<u>4,191,382</u>
Operating income (loss)	<u>5,515</u>	<u>(211,896)</u>	<u>(1,233,422)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	570	4,896	19,111
Interest expense	-	(836)	(61,763)
Gain (loss) on disposal of assets	-	-	(16,222)
Other	-	4,375	4,941
Total nonoperating revenues (expenses)	<u>570</u>	<u>8,435</u>	<u>(53,933)</u>
Change in net assets before transfers	6,085	(203,461)	(1,287,355)
Transfers in	21,669	214,727	1,287,849
Transfers out	<u>-</u>	<u>-</u>	<u>(4,600)</u>
Change in net assets	27,754	11,266	(4,106)
Net assets, beginning of year	<u>31,156</u>	<u>461,332</u>	<u>6,618,308</u>
Net assets, end of year	<u>\$ 58,910</u>	<u>\$ 472,598</u>	<u>\$ 6,614,202</u>

City of Great Falls, Montana
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2010

	<u>Safety Services</u>	<u>Parking</u>	<u>Swim Pools</u>	<u>Recreation</u>
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 360,093	\$ 617,793	\$ 449,892	\$ 291,080
Receipts from interfund services provided	768,582	-	-	-
Receipts from others	-	66	-	500
Payments to suppliers	(108,299)	(409,809)	(312,787)	(202,287)
Payments to employees	(1,081,426)	(46,544)	(402,528)	(188,014)
Payments for interfund services used	(203,104)	(69,428)	(63,181)	(33,406)
Payments to others	-	86	-	(4,354)
Net cash provided (used) by operating activities	<u>(264,154)</u>	<u>92,164</u>	<u>(328,604)</u>	<u>(136,481)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	316,335	-	581,389	153,729
Transfers out	-	-	-	(4,600)
Net cash provided (used) by noncapital financing activities	<u>316,335</u>	<u>-</u>	<u>581,389</u>	<u>149,129</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments - advances	-	1	-	-
Principal payments - capital leases	-	-	(107,008)	-
Interest Paid	-	-	(60,927)	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>1</u>	<u>(167,935)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends on investments	2,292	4,088	3,998	2,347
Net cash provided (used) by investing activities	<u>2,292</u>	<u>4,088</u>	<u>3,998</u>	<u>2,347</u>
Net increase (decrease) in cash	<u>54,473</u>	<u>96,253</u>	<u>88,848</u>	<u>14,995</u>
Cash, beginning of year	<u>181,812</u>	<u>265,029</u>	<u>299,774</u>	<u>165,281</u>
Cash, end of year (a)	<u>\$ 236,285</u>	<u>\$ 361,282</u>	<u>\$ 388,622</u>	<u>\$ 180,276</u>
(a) Shown on the statement of net assets as:				
Cash and cash equivalents	\$ 236,285	\$ 274,153	\$ 388,622	\$ 151,721
Restricted cash and investments	-	87,129	-	28,555
	<u>\$ 236,285</u>	<u>\$ 361,282</u>	<u>\$ 388,622</u>	<u>\$ 180,276</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Nonmajor Enterprise Funds
Year Ended June 30, 2010

	<u>Multi-Sports</u>	<u>Civic Center Events</u>	<u>Totals</u>
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 120,463	\$ 404,668	\$ 2,243,989
Receipts from interfund services provided	-	-	768,582
Receipts from others	-	990	1,556
Payments to suppliers	(65,607)	(101,266)	(1,200,055)
Payments to employees	(46,042)	(267,533)	(2,032,087)
Payments for interfund services used	(9,849)	(178,074)	(557,042)
Payments to others	-	(109,158)	(113,426)
Net cash provided (used) by operating activities	<u>(1,035)</u>	<u>(250,373)</u>	<u>(888,483)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	21,669	214,727	1,287,849
Transfers out	-	-	(4,600)
Net cash provided (used) by noncapital financing activities	<u>21,669</u>	<u>214,727</u>	<u>1,283,249</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal payments - advances	-	-	1
Principal payments - capital leases	-	(13,022)	(120,030)
Interest Paid	-	(836)	(61,763)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(13,858)</u>	<u>(181,792)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends on investments	514	5,303	18,542
Net cash provided (used) by investing activities	<u>514</u>	<u>5,303</u>	<u>18,542</u>
Net increase (decrease) in cash	<u>21,148</u>	<u>(44,201)</u>	<u>231,516</u>
Cash, beginning of year	<u>38,247</u>	<u>395,360</u>	<u>1,345,503</u>
Cash, end of year (a)	<u>\$ 59,395</u>	<u>\$ 351,159</u>	<u>\$ 1,577,019</u>
(a) Shown on the statement of net assets as:			
Cash and cash equivalents	\$ 59,395	\$ 336,663	\$ 1,446,839
Restricted cash and investments	-	14,496	130,180
	<u>\$ 59,395</u>	<u>\$ 351,159</u>	<u>\$ 1,577,019</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Nonmajor Enterprise Funds
Year Ended June 30, 2010

	<u>Safety Services</u>	<u>Parking</u>	<u>Swim Pools</u>	<u>Recreation</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (284,801)	\$ (190,319)	\$ (405,200)	\$ (146,721)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	17,157	249,977	69,345	16,947
Cash Provided (used) by changes in operating assets and liabilities				
Accounts Receivable	(129)	27,918	1,956	(1,908)
Accounts payable	215	3,520	2,848	(1,141)
Other liabilities	-	86	-	(4,354)
Compensated absences payable	3,404	916	2,447	196
Other nonoperating revenue	-	66	-	500
Total adjustments	<u>\$ 20,647</u>	<u>\$ 282,483</u>	<u>\$ 76,596</u>	<u>\$ 10,240</u>
Net cash provided (used) by operating activities	<u>\$ (264,154)</u>	<u>\$ 92,164</u>	<u>\$ (328,604)</u>	<u>\$ (136,481)</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Concluded)
Nonmajor Enterprise Funds
Year Ended June 30, 2010

	<u>Multi-Sports</u>	<u>Civic Center Events</u>	<u>Totals</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 5,515	\$ (211,896)	\$ (1,233,422)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	-	23,993	377,419
Cash Provided (used) by changes in operating assets and liabilities			
Accounts Receivable	(6,530)	29,919	51,226
Accounts payable	(6)	11,702	17,138
Other liabilities	-	(109,158)	(113,426)
Compensated absences payable	(14)	692	7,641
Other nonoperating revenue	-	4,375	4,941
	<u> </u>	<u> </u>	<u> </u>
Total adjustments	\$ (6,550)	\$ (38,477)	\$ 344,939
	<u> </u>	<u> </u>	<u> </u>
Net cash provided (used) by operating activities	<u>\$ (1,035)</u>	<u>\$ (250,373)</u>	<u>\$ (888,483)</u>

Internal Service Funds

The internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Administrative Services Fund – This fund is used to account for providing professional services to the management of the City, its employees and the public through the administration of a comprehensive Human Resources Program.

Central Communications Fund – This fund is used to account for overseeing operations related to all City telephones, telephone leases, and long-distance carriers.

Health and Benefit Fund – This fund is used to account for payroll deductions made to the City’s self-insured group health insurance plan and processes and payments of health insurance claims.

Insurance and Safety Fund – This fund is used to account for central insurance and safety program costs of the City, which includes centralized handling of premium payments, claims processing, and general insurance administration.

Fiscal Services Fund – This fund is used to account for providing centralized services for accounting, cash investments, utility billing and customer service, debt issuance, and capital asset tracking.

Information Tech Fund – This fund is used to account for providing centralized and personal computer operations, equipment services, and support.

Central Garage Fund – This fund is used to account for fleet operations for the City. Functions include maintenance, fuel dispensing, and replacement services for all major vehicles and motor equipment owned by the City and the Great Falls Housing Authority.

Engineering Fund – This fund is used to account for providing technical support for the Utilities and Operation branches of Public Works and other departments within the City. Public service is also rendered through providing information on City ordinances, assisting in the creation of special improvement districts and providing technical advice to various advisory boards appointed by the City Commission.

Public Works Fund – This fund is used to account for the overall planning, organizing, and coordination of the three branches of Public Works: utilities, operations, and engineering.

Facility Services Fund – This fund is used to account for the costs of maintaining and operating the Civic Center and the City departments located there.

City of Great Falls, Montana
Combining Statement of Fund Net Assets
Internal Service Funds
June 30, 2010

	<u>Admini- strative Services</u>	<u>Central Communi- cations</u>	<u>Health and Benefit</u>	<u>Insurance and Safety</u>
ASSETS				
Current assets				
Cash and cash investments	\$ 30,934	\$ 44,337	\$ 2,372,726	\$ 107,326
Receivables				
Accounts	-	-	14,582	-
Accrued interest	136	148	7,070	315
Interfund loans receivable	-	-	-	-
Inventories	-	-	-	-
Prepaid items	-	-	-	-
	<u>31,070</u>	<u>44,485</u>	<u>2,394,378</u>	<u>107,641</u>
Noncurrent assets				
Restricted cash and investments	-	-	-	-
Advance to other funds	-	-	-	-
Non-depreciable capital assets	-	-	-	-
Depreciable capital assets, net	2,455	23,414	-	410
	<u>2,455</u>	<u>23,414</u>	<u>-</u>	<u>410</u>
Total noncurrent assets	<u>2,455</u>	<u>23,414</u>	<u>-</u>	<u>410</u>
Total assets	<u>33,525</u>	<u>67,899</u>	<u>2,394,378</u>	<u>108,051</u>
LIABILITIES				
Current liabilities				
Account payable	54	353	1,031,518	10,190
	<u>54</u>	<u>353</u>	<u>1,031,518</u>	<u>10,190</u>
Total current liabilities	<u>54</u>	<u>353</u>	<u>1,031,518</u>	<u>10,190</u>
Non current liabilities				
Compensated absences payable	40,182	1,157	-	2,316
Other liabilities	-	-	246,251	-
	<u>40,182</u>	<u>1,157</u>	<u>246,251</u>	<u>2,316</u>
Total noncurrent liabilities	<u>40,182</u>	<u>1,157</u>	<u>246,251</u>	<u>2,316</u>
Total liabilities	<u>40,236</u>	<u>1,510</u>	<u>1,277,769</u>	<u>12,506</u>
NET ASSETS				
Invested in capital assets, net of related debt	2,455	23,414	-	410
Unrestricted	(9,166)	42,975	1,116,609	95,135
	<u>(9,166)</u>	<u>42,975</u>	<u>1,116,609</u>	<u>95,135</u>
Total net assets	<u>\$ (6,711)</u>	<u>\$ 66,389</u>	<u>\$ 1,116,609</u>	<u>\$ 95,545</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Fund Net Assets (Continued)
Internal Service Funds
June 30, 2010

	<u>Fiscal Services</u>	<u>Information Tech</u>	<u>Central Garage</u>	<u>Engineering</u>
ASSETS				
Current assets				
Cash and cash investments	\$ 343,680	\$ 160,424	\$ 371,805	\$ 376,529
Receivables				
Accounts	-	53,294	1,938	41,335
Accrued interest	1,244	1,517	10,556	1,650
Interfund loans receivable	-	-	21,899	-
Inventories	-	-	169,396	-
Prepaid items	-	81,900	-	-
	<u>344,924</u>	<u>297,135</u>	<u>575,594</u>	<u>419,514</u>
Noncurrent assets				
Restricted cash and investments	-	336,358	2,189,588	140,970
Advance to other funds	-	-	296,623	-
Non-depreciable capital assets	-	-	-	74,882
Depreciable capital assets, net	13,751	90,619	4,221,462	71,115
	<u>13,751</u>	<u>426,977</u>	<u>6,707,673</u>	<u>286,967</u>
Total noncurrent assets	<u>13,751</u>	<u>426,977</u>	<u>6,707,673</u>	<u>286,967</u>
Total assets	<u>358,675</u>	<u>724,112</u>	<u>7,283,267</u>	<u>706,481</u>
LIABILITIES				
Current liabilities				
Account payable	4,786	3,691	95,109	5,868
Total current liabilities	<u>4,786</u>	<u>3,691</u>	<u>95,109</u>	<u>5,868</u>
Non current liabilities				
Compensated absences payable	76,903	77,961	76,716	123,705
Other liabilities	-	-	-	-
Total noncurrent liabilities	<u>76,903</u>	<u>77,961</u>	<u>76,716</u>	<u>123,705</u>
Total liabilities	<u>81,689</u>	<u>81,652</u>	<u>171,825</u>	<u>129,573</u>
NET ASSETS				
Invested in capital assets, net of related debt	13,751	90,619	4,221,462	145,997
Unrestricted	263,235	551,841	2,889,980	430,911
Total net assets	<u>\$ 276,986</u>	<u>\$ 642,460</u>	<u>\$ 7,111,442</u>	<u>\$ 576,908</u>

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City of Great Falls, Montana
Combining Statement of Fund Net Assets (Concluded)
Internal Service Funds
June 30, 2010

	<u>Public Works</u>	<u>Facility Services</u>	<u>Totals</u>
ASSETS			
Current assets			
Cash and cash investments	\$ 202,731	\$ 431,366	\$ 4,441,858
Receivables			
Accounts	-	-	111,149
Accrued interest	658	1,687	24,981
Interfund loans receivable	-	-	21,899
Inventories	-	-	169,396
Prepaid items	-	-	81,900
	<u>203,389</u>	<u>433,053</u>	<u>4,851,183</u>
Noncurrent assets			
Restricted cash and investments	2,991	97,116	2,767,023
Advance to other funds	17,645	30,800	345,068
Non-depreciable capital assets	-	24,472	99,354
Depreciable capital assets, net	39,182	335,901	4,798,309
	<u>59,818</u>	<u>488,289</u>	<u>8,009,754</u>
Total assets	<u>263,207</u>	<u>921,342</u>	<u>12,860,937</u>
LIABILITIES			
Current liabilities			
Account payable	3,665	19,501	1,174,735
	<u>3,665</u>	<u>19,501</u>	<u>1,174,735</u>
Non current liabilities			
Compensated absences payable	26,213	13,668	438,821
Other liabilities	-	-	246,251
	<u>26,213</u>	<u>13,668</u>	<u>685,072</u>
Total liabilities	<u>29,878</u>	<u>33,169</u>	<u>1,859,807</u>
NET ASSETS			
Invested in capital assets, net of related debt	39,182	360,373	4,897,663
Unrestricted	194,147	527,800	6,103,467
Total net assets	<u>\$ 233,329</u>	<u>\$ 888,173</u>	<u>\$ 11,001,130</u>

City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
Year Ended June 30, 2010

	Admin- istrative Services	Central Communi- cations	Health and Benefit	Insurance and Safety
OPERATING REVENUES				
Charges for services	\$ 321,751	\$ 83,010	\$ 6,129,093	\$ 1,268,551
OPERATING EXPENSES				
Personal services	270,754	64,517	-	70,072
Supplies and materials	2,679	-	-	2,223
Purchased services	5,388	20,216	6,463,610	1,185,893
Internal services	36,584	3,045	-	3,416
Other	-	-	-	-
Depreciation	214	5,279	-	164
Total operating expenses	315,619	93,057	6,463,610	1,261,768
Operating income (loss)	6,132	(10,047)	(334,517)	6,783
NONOPERATING REVENUES (EXPENSES)				
Investment income	504	679	32,899	1,831
Gain (loss) on disposal of assets	-	(762)	-	-
Other	-	-	-	-
Total nonoperating revenues (expenses)	504	(83)	32,899	1,831
Change in net assets before transfers	6,636	(10,130)	(301,618)	8,614
Transfers in	-	-	-	-
Changes in net assets	6,636	(10,130)	(301,618)	8,614
Net assets, beginning of year	(13,347)	76,519	1,418,227	86,931
Net assets, end of year	\$ (6,711)	\$ 66,389	\$ 1,116,609	\$ 95,545

Continued on next page

City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets (Continued)
Internal Service Funds
Year Ended June 30, 2010

	<u>Fiscal Services</u>	<u>Information Tech</u>	<u>Central Garage</u>	<u>Engineering</u>
OPERATING REVENUES				
Charges for services	\$ 1,725,080	\$ 1,269,206	\$ 1,748,858	\$ 1,124,419
OPERATING EXPENSES				
Personal services	964,520	564,634	638,012	896,171
Supplies and materials	36,851	152,185	511,911	23,080
Purchased services	265,123	304,597	67,987	30,399
Internal services	400,669	57,531	112,717	151,441
Other	10	-	(473)	-
Depreciation	10,368	51,138	557,567	13,537
Total operating expenses	<u>1,677,541</u>	<u>1,130,085</u>	<u>1,887,721</u>	<u>1,114,628</u>
Operating income (loss)	<u>47,539</u>	<u>139,121</u>	<u>(138,863)</u>	<u>9,791</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	5,211	5,833	57,945	6,444
Gain (loss) on disposal of assets	(2,936)	-	91	-
Other	-	-	116,425	-
Total nonoperating revenues (expenses)	<u>2,275</u>	<u>5,833</u>	<u>174,461</u>	<u>6,444</u>
Change in net assets before transfers	49,814	144,954	35,598	16,235
Transfers in	<u>-</u>	<u>23,544</u>	<u>-</u>	<u>162,698</u>
Changes in net assets	49,814	168,498	35,598	178,933
Net assets, beginning of year	<u>227,172</u>	<u>473,962</u>	<u>7,075,844</u>	<u>397,975</u>
Net assets, end of year	<u>\$ 276,986</u>	<u>\$ 642,460</u>	<u>\$ 7,111,442</u>	<u>\$ 576,908</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets (Concluded)
Internal Service Funds
Year Ended June 30, 2010

	<u>Public Works</u>	<u>Facility Services</u>	<u>Totals</u>
OPERATING REVENUES			
Charges for services	\$ 412,839	\$ 476,331	\$ 14,559,138
OPERATING EXPENSES			
Personal services	205,319	222,456	3,896,455
Supplies and materials	12,357	16,823	758,109
Purchased services	131,067	183,635	8,657,915
Internal services	29,579	52,250	847,232
Other	-	-	(463)
Depreciation	5,716	33,364	677,347
Total operating expenses	384,038	508,528	14,836,595
Operating income (loss)	28,801	(32,197)	(277,457)
NONOPERATING REVENUES (EXPENSES)			
Investment income	2,850	6,450	120,646
Gain (loss) on disposal of assets	-	-	(3,607)
Other	-	630,754	747,179
Total nonoperating revenues (expenses)	2,850	637,204	864,218
Change in net assets before transfers	31,651	605,007	586,761
Transfers in	-	-	186,242
Changes in net assets	31,651	605,007	773,003
Net assets, beginning of year	201,678	283,166	10,228,127
Net assets, end of year	<u>\$ 233,329</u>	<u>\$ 888,173</u>	<u>\$ 11,001,130</u>

City of Great Falls, Montana
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2010

	<u>Admin- istrative Services</u>	<u>Central Communi- cations</u>	<u>Health and Benefit</u>	<u>Insurance and Safety</u>
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ -	\$ -	\$ 332,165	\$ -
Interfund cash flow loans	-	-	-	-
Receipts from interfund services provided	321,751	83,010	-	1,268,551
Receipts from others	-	-	5,805,993	-
Payments to suppliers	(8,225)	(19,863)	(6,210,795)	(1,180,305)
Payments to employees	(264,193)	(64,128)	-	(69,122)
Payments for interfund services used	(36,584)	(3,045)	-	(3,416)
Payments to others	-	-	123,085	-
Net cash provided (used) by operating activities	<u>12,749</u>	<u>(4,026)</u>	<u>50,448</u>	<u>15,708</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of assets	-	-	-	-
Principal payments received/loans made - advances	-	-	-	-
Acquisition/construction of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends on investments	<u>475</u>	<u>730</u>	<u>33,409</u>	<u>1,962</u>
Net cash provided (used) by investing activities	<u>475</u>	<u>730</u>	<u>33,409</u>	<u>1,962</u>
Net increase (decrease) in cash	13,224	(3,296)	83,857	17,670
Cash, beginning of year	<u>17,710</u>	<u>47,633</u>	<u>2,288,869</u>	<u>89,656</u>
Cash, end of year (a)	<u><u>\$ 30,934</u></u>	<u><u>\$ 44,337</u></u>	<u><u>\$ 2,372,726</u></u>	<u><u>\$ 107,326</u></u>
(a) Shown on the statement of net assets as:				
Cash and cash equivalents	\$ 30,934	\$ 44,337	\$ 2,372,726	\$ 107,326
Restricted cash and investments	-	-	-	-
	<u><u>\$ 30,934</u></u>	<u><u>\$ 44,337</u></u>	<u><u>\$ 2,372,726</u></u>	<u><u>\$ 107,326</u></u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2010

	<u>Fiscal Services</u>	<u>Information Tech</u>	<u>Central Garage</u>	<u>Engineering</u>
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 31,373	\$ (50,508)	\$ 125,815	\$ 194,844
Interfund cash flow loans	-	-	1,038,830	-
Receipts from interfund services provided	1,693,707	1,030,853	1,735,390	891,317
Receipts from others	-	65,435	3,118	27,403
Payments to suppliers	(301,556)	(536,533)	(548,214)	(58,786)
Payments to employees	(964,302)	(557,339)	(629,592)	(883,237)
Payments for interfund services used	(400,669)	112,646	(112,717)	(151,441)
Payments to others	50	-	-	-
	<u>58,603</u>	<u>64,554</u>	<u>1,612,630</u>	<u>20,100</u>
Net cash provided (used) by operating activities				
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	23,544	-	162,698
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>23,544</u>	<u>-</u>	<u>162,698</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of assets	-	-	91	-
Principal payments received/loans made - advances	-	-	19,532	-
Acquisition/construction of capital assets	-	1	(1,405,718)	(46,643)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>1</u>	<u>(1,386,095)</u>	<u>(46,643)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends on investments	<u>5,230</u>	<u>5,742</u>	<u>59,607</u>	<u>6,514</u>
Net cash provided (used) by investing activities	<u>5,230</u>	<u>5,742</u>	<u>59,607</u>	<u>6,514</u>
Net increase (decrease) in cash	63,833	93,841	286,142	142,669
Cash, beginning of year	<u>279,847</u>	<u>402,941</u>	<u>2,275,251</u>	<u>374,830</u>
Cash, end of year (a)	<u>\$ 343,680</u>	<u>\$ 496,782</u>	<u>\$ 2,561,393</u>	<u>\$ 517,499</u>
(a) Shown on the statement of net assets as:				
Cash and cash equivalents	\$ 343,680	\$ 160,424	\$ 371,805	\$ 376,529
Restricted cash and investments	-	336,358	2,189,588	140,970
	<u>\$ 343,680</u>	<u>\$ 496,782</u>	<u>\$ 2,561,393</u>	<u>\$ 517,499</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2010

	<u>Public Works</u>	<u>Facility Services</u>	<u>Totals</u>
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ -	\$ -	\$ 633,689
Interfund cash flow loans	-	-	1,038,830
Receipts from interfund services provided	412,432	476,007	7,913,018
Receipts from others	407	631,078	6,533,434
Payments to suppliers	(143,437)	(188,361)	(9,196,075)
Payments to employees	(202,587)	(229,748)	(3,864,248)
Payments for interfund services used	(29,579)	(52,250)	(677,055)
Payments to others	-	-	123,135
Net cash provided (used) by operating activities	<u>37,236</u>	<u>636,726</u>	<u>2,504,728</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	-	-	186,242
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>186,242</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of assets	-	-	91
Principal payments received/loans made - advances	-	-	19,532
Acquisition/construction of capital assets	-	(198,903)	(1,651,263)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(198,903)</u>	<u>(1,631,640)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends on investments	<u>2,859</u>	<u>5,157</u>	<u>121,685</u>
Net cash provided (used) by investing activities	<u>2,859</u>	<u>5,157</u>	<u>121,685</u>
Net increase (decrease) in cash	40,095	442,980	1,181,015
Cash, beginning of year	<u>165,627</u>	<u>85,502</u>	<u>6,027,866</u>
Cash, end of year (a)	<u>\$ 205,722</u>	<u>\$ 528,482</u>	<u>\$ 7,208,881</u>
(a) Shown on the statement of net assets as:			
Cash and cash equivalents	\$ 202,731	\$ 431,366	\$ 4,441,858
Restricted cash and investments	2,991	97,116	2,767,023
	<u>\$ 205,722</u>	<u>\$ 528,482</u>	<u>\$ 7,208,881</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2010

	<u>Admin- istrative Services</u>	<u>Central Commun- ications</u>	<u>Health and Benefits</u>	<u>Insurance and Safety</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 6,132	\$ (10,047)	\$ (334,517)	\$ 6,783
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	214	5,279	-	164
Cash provided (used) by changes in operating assets and liabilities				
Accounts receivable	-	-	9,065	-
Prepaid expense	-	-	-	-
Inventories	-	-	-	-
Accounts payable	(158)	353	252,815	7,811
Due to other city funds	-	-	-	-
Other liabilities	-	-	123,085	-
Compensated absences payable	6,561	389	-	950
Other nonoperating revenue	-	-	-	-
Total adjustments	6,617	6,021	384,965	8,925
Net cash provided (used) by operating activities	<u>\$ 12,749</u>	<u>\$ (4,026)</u>	<u>\$ 50,448</u>	<u>\$ 15,708</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended June 30, 2010

	<u>Fiscal Services</u>	<u>Information Tech</u>	<u>Central Garage</u>	<u>Engineering</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 47,539	\$ 139,121	\$ (138,863)	\$ 9,791
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	10,368	51,138	557,567	13,537
Cash provided (used) by changes in operating assets and liabilities				
Accounts receivable	-	(53,249)	(960)	(10,855)
Prepaid expense	-	(81,900)	-	-
Inventories	-	-	(29,283)	-
Accounts payable	428	2,149	60,494	(5,307)
Due to other city funds	-	-	1,038,830	-
Other liabilities	50	-	-	-
Compensated absences payable	218	7,295	8,420	12,934
Other nonoperating revenue	-	-	116,425	-
Total adjustments	11,064	(74,567)	1,751,493	10,309
Net cash provided (used) by operating activities	<u>\$ 58,603</u>	<u>\$ 64,554</u>	<u>\$ 1,612,630</u>	<u>\$ 20,100</u>

Continued on next page

City of Great Falls, Montana
Combining Statement of Cash Flows (Concluded)
Internal Service Funds
Year Ended June 30, 2010

	Public Works	Facility Services	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 28,801	\$ (32,197)	\$ (277,457)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	5,716	33,364	677,347
Cash provided (used) by changes in operating assets and liabilities			
Accounts receivable	-	-	(55,999)
Prepaid expense	-	-	(81,900)
Inventories	-	-	(29,283)
Accounts payable	(13)	12,097	330,669
Due to other city funds	-	-	1,038,830
Other liabilities	-	-	123,135
Compensated absences payable	2,732	(7,292)	32,207
Other nonoperating revenue	-	630,754	747,179
	8,435	668,923	2,782,185
Total adjustments			
Net cash provided (used) by operating activities	\$ 37,236	\$ 636,726	\$ 2,504,728

Private Purpose Trust Funds

Private-purpose trust funds are used to report all trust arrangements, other than those reported trust funds or investments trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Castle Pines Trust Fund – This fund is used to account for assessments collected from the buyers of Castle Pines Subdivision lots as closing costs to be used for future construction of off-site public improvements related to the subdivision.

City of Great Falls, Montana
Combining Statement of Fiduciary Net Assets
Private Purpose Trust
June 30, 2010

	<u>Castle Pines</u>
ASSETS	
Cash and cash equivalents	\$ 171,675
Accrued interest receivable	<u>470</u>
Total assets	<u>172,145</u>
LIABILITIES	
NET ASSETS	
Held in trust	<u><u>\$ 172,145</u></u>

City of Great Falls, Montana
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
Year Ended June 30, 2010

	Castle Pines
ADDITIONS	
Private contributions	\$ 21,344
Investment income	2,094
	23,438
DEDUCTIONS	
Refunds of contributions	-
Changes in net assets	23,438
Net assets, beginning of year	148,707
Net assets, end of year	\$ 172,145

Agency Funds

Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Court Agency Fund – This fund is used to account for appearance bond and restitution money.

Payroll Agency Fund – This fund is used to account for federal, state, and other payroll deductions.

ULRRWSD (Upper Lower River Road Water Sewer District) – This fund is used to account for assessments and expenses for the District for the addition of the District to the City's water and sanitary sewer systems.

ULRRWS Phase II – This fund is used to account for assessments and expenses for the District for the addition of the District to the City's water and sanitary sewer systems phase two.

City of Great Falls, Montana
Combining Statement of Fiduciary Net Assets
Agency Funds
June 30, 2010

	<u>Court</u>	<u>Payroll</u>	<u>ULRRWSD</u>	<u>ULRRWS Phase II</u>	<u>Totals</u>
ASSETS					
Cash and cash equivalents	\$ 37,933	\$ 49,610	\$ 85,378	\$ 27,353	\$ 200,274
Accrued interest receivable	-	-	221	71	292
Special assessments receivable	-	-	550,193	349,170	899,363
	<u>37,933</u>	<u>49,610</u>	<u>635,792</u>	<u>376,594</u>	<u>1,099,929</u>
LIABILITIES					
Accounts payable	-	49,610	-	-	49,610
Assets held for others	-	-	635,792	376,594	1,012,386
Other liabilities	37,933	-	-	-	37,933
	<u>37,933</u>	<u>49,610</u>	<u>635,792</u>	<u>376,594</u>	<u>1,099,929</u>
Total liabilities	<u>\$ 37,933</u>	<u>\$ 49,610</u>	<u>\$ 635,792</u>	<u>\$ 376,594</u>	<u>\$ 1,099,929</u>

City of Great Falls, Montana
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2010

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
COURT AGENCY				
ASSETS				
Cash and cash equivalents	\$ 63,114	\$ 1,695,357	\$ (1,720,538)	\$ 37,933
Total assets	<u>63,114</u>	<u>1,695,357</u>	<u>(1,720,538)</u>	<u>37,933</u>
LIABILITIES				
Other liabilities	63,114	1,695,357	(1,720,538)	37,933
Total liabilities	<u>\$ 63,114</u>	<u>\$ 1,695,357</u>	<u>\$ (1,720,538)</u>	<u>\$ 37,933</u>
PAYROLL AGENCY				
ASSETS				
Cash and cash equivalents	\$ 47,209	\$ 16,807,379	\$ (16,804,978)	\$ 49,610
Total assets	<u>47,209</u>	<u>16,807,379</u>	<u>(16,804,978)</u>	<u>49,610</u>
LIABILITIES				
Accounts payable	47,209	16,807,379	(16,804,978)	49,610
Total liabilities	<u>\$ 47,209</u>	<u>\$ 16,807,379</u>	<u>\$ (16,804,978)</u>	<u>\$ 49,610</u>
ULRRWSD AGENCY				
ASSETS				
Cash and cash equivalents	\$ 59,688	\$ 127,405	\$ (101,715)	\$ 85,378
Special assessments receivable	587,637	655,103	(692,547)	550,193
Accrued interest receivable	218	494	(491)	221
Due from other governments	13	-	(13)	-
Total assets	<u>647,556</u>	<u>783,002</u>	<u>(794,766)</u>	<u>635,792</u>
LIABILITIES				
Assets held for others	647,556	761,066	(772,830)	635,792
Total liabilities	<u>\$ 647,556</u>	<u>\$ 761,066</u>	<u>\$ (772,830)</u>	<u>\$ 635,792</u>
ULRRWSD AGENCY PHASE II				
ASSETS				
Cash and cash equivalents	\$ 3,423	\$ 91,947	\$ (68,017)	\$ 27,353
Special assessments receivable	-	672,995	(323,825)	349,170
Accrued interest receivable	12	124	(65)	71
Total assets	<u>3,435</u>	<u>765,066</u>	<u>(391,907)</u>	<u>376,594</u>
LIABILITIES				
Assets held for others	3,435	716,341	(343,182)	376,594
Total liabilities	<u>\$ 3,435</u>	<u>\$ 716,341</u>	<u>\$ (343,182)</u>	<u>\$ 376,594</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 173,434	\$ 18,722,088	\$ (18,695,248)	\$ 200,274
Special assessments receivable	587,637	1,328,098	(1,016,372)	899,363
Accrued interest receivable	230	618	(556)	292
Due from other governments	13	-	(13)	-
Total assets	<u>761,314</u>	<u>20,050,804</u>	<u>(19,712,189)</u>	<u>1,099,929</u>
LIABILITIES				
Accounts payable	47,209	16,807,379	(16,804,978)	49,610
Assets held for others	650,991	1,477,407	(1,116,012)	1,012,386
Other liabilities	63,114	1,695,357	(1,720,538)	37,933
Total liabilities	<u>\$ 761,314</u>	<u>\$ 19,980,143</u>	<u>\$ (19,641,528)</u>	<u>\$ 1,099,929</u>



Statistical Section

This part of the City of Great Falls' 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 These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	146
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	151
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	156
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	179
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	181

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in Fiscal Year 2003; schedules presenting government-wide information include information beginning in that year.

City of Great Falls, Montana
Changes in Net Assets
Last Eight Fiscal Years
(accrual basis of accounting)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
Governmental Activities:								
General government	\$ 7,733,417	\$ 7,968,020	\$ 8,651,809	\$ 7,219,070	\$ 7,551,204	\$ 6,113,949	\$ 6,280,562	\$ 6,896,504
Public safety	11,769,875	11,983,789	12,658,498	13,011,552	13,707,939	15,703,112	16,053,948	16,826,227
Public works	4,225,922	3,985,723	3,820,802	3,928,438	4,032,194	4,395,673	4,794,550	4,966,357
Culture and recreation	3,129,879	3,490,282	4,043,817	4,021,127	4,190,877	4,568,967	5,607,567	4,866,669
Housing and development	2,416,995	2,572,602	3,327,328	3,059,338	2,788,802	3,141,049	2,958,565	4,725,478
Interest and Fees	750,348	271,990	464,260	408,151	311,447	405,626	332,216	329,874
Total governmental activities expenses	<u>30,026,436</u>	<u>30,272,406</u>	<u>32,966,514</u>	<u>31,647,676</u>	<u>32,582,463</u>	<u>34,328,376</u>	<u>36,027,408</u>	<u>38,611,109</u>
Business-type activities								
Water	4,833,493	5,325,599	5,362,998	6,469,092	6,791,109	7,223,313	7,313,512	7,336,143
Sewer	4,629,286	5,416,556	5,484,053	6,120,164	6,620,414	7,215,076	7,281,065	7,340,178
Storm drain	694,124	662,616	622,512	1,164,236	1,215,422	1,227,116	1,245,318	1,252,472
Sanitation	2,641,732	2,806,848	2,773,495	2,992,216	3,072,465	3,330,166	3,231,635	3,165,548
Electric	-	30,888	1,674,686	4,471,710	6,711,809	9,441,675	10,724,225	11,050,768
Port authority	-	-	-	-	-	87,046	340,881	332,034
Golf courses	1,453,833	1,449,714	1,457,117	1,467,156	1,421,903	1,384,226	1,460,828	1,414,297
Other	5,178,355	3,356,510	3,359,635	3,677,162	4,045,283	4,273,470	4,271,610	4,253,145
Total business-type activities expenses	<u>19,430,823</u>	<u>19,048,731</u>	<u>20,734,496</u>	<u>26,361,736</u>	<u>29,878,405</u>	<u>34,182,088</u>	<u>35,869,074</u>	<u>36,144,585</u>
Total primary government expenses	<u>\$ 49,457,259</u>	<u>\$ 49,321,137</u>	<u>\$ 53,701,010</u>	<u>\$ 58,009,412</u>	<u>\$ 62,460,868</u>	<u>\$ 68,510,464</u>	<u>\$ 71,896,482</u>	<u>\$ 74,755,694</u>
Program Revenues								
Governmental Activities:								
Charges for services								
General government	\$ 1,990,173	\$ 2,260,293	\$ 2,358,059	\$ 2,770,849	\$ 2,584,146	\$ 2,773,279	\$ 2,895,553	\$ 3,024,023
Public safety	1,565,608	2,009,573	1,848,504	2,082,032	2,096,607	2,280,255	2,486,246	2,458,773
Public works	1,740,588	2,128,619	2,318,073	2,481,096	2,801,439	3,075,156	3,451,404	3,686,549
Culture and recreation	671,557	652,260	728,754	558,479	496,740	517,337	510,812	504,279
Housing and development	2,433,163	2,487,130	2,968,094	2,916,787	3,235,059	3,594,034	3,105,833	3,082,734
Operating grants and contributions	583,207	281,504	1,594,762	813,017	867,359	922,426	825,758	609,709
Capital grants and contributions	2,336,484	3,701,084	3,857,853	2,457,109	1,945,499	2,190,536	2,174,440	5,098,770
Total governmental activities program revenues	<u>11,320,780</u>	<u>13,520,463</u>	<u>15,674,099</u>	<u>14,079,369</u>	<u>14,026,849</u>	<u>15,353,023</u>	<u>15,450,046</u>	<u>18,464,837</u>

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Business-type activities								
Charges for services								
Water	\$ 6,283,904	\$ 7,648,142	\$ 8,018,153	\$ 7,427,648	\$ 7,578,259	\$ 8,301,295	\$ 8,116,362	\$ 8,020,720
Sewer	5,260,591	5,836,954	5,661,367	6,516,115	7,089,612	7,656,887	7,788,927	7,762,817
Storm Drain	1,410,274	1,692,103	1,764,261	2,086,414	1,929,820	1,824,052	1,863,553	1,980,588
Sanitation	2,436,498	2,601,775	2,602,383	2,762,201	2,881,638	3,224,927	3,173,768	3,193,631
Electric	-	159,877	1,288,133	4,051,244	6,440,336	8,867,623	9,500,725	9,778,199
Port Authority	-	-	-	-	-	440,364	465,187	465,187
Golf Courses	1,080,084	1,084,129	1,049,535	1,090,309	1,168,802	1,254,453	1,309,590	1,421,216
Other	3,622,900	2,162,681	1,071,775	2,587,631	2,800,943	2,841,539	3,027,285	2,962,335
Operating grants and contributions	-	-	6,335	3,500	-	3,570	3,082	500
Capital grants and contributions	-	-	98,012	137,992	1,258,171	28,409	433,792	1,040,067
Total business-type activities program revenues	<u>20,094,251</u>	<u>21,185,661</u>	<u>21,559,954</u>	<u>26,663,054</u>	<u>31,147,581</u>	<u>34,443,119</u>	<u>35,682,271</u>	<u>36,625,260</u>
Total primary government program revenues	<u>\$ 31,415,031</u>	<u>\$ 34,706,124</u>	<u>\$ 37,234,053</u>	<u>\$ 40,742,423</u>	<u>\$ 45,174,430</u>	<u>\$ 49,796,142</u>	<u>\$ 51,132,317</u>	<u>\$ 55,090,097</u>
Net (Expense)/Revenue								
Governmental activities	\$ (18,705,656)	\$ (16,751,943)	\$ (17,292,415)	\$ (17,568,307)	\$ (18,555,614)	\$ (18,975,353)	\$ (20,577,362)	\$ (20,146,272)
Business-type activities	663,428	2,136,930	825,458	301,318	1,269,176	261,031	(186,803)	480,675
Total primary government net expense	<u>\$ (18,042,228)</u>	<u>\$ (14,615,013)</u>	<u>\$ (16,466,957)</u>	<u>\$ (17,266,989)</u>	<u>\$ (17,286,438)</u>	<u>\$ (18,714,322)</u>	<u>\$ (20,764,165)</u>	<u>\$ (19,665,597)</u>
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Property taxes	\$ 10,889,623	\$ 10,979,102	\$ 11,778,547	\$ 12,041,935	\$ 12,601,752	\$ 14,634,494	\$ 16,004,331	\$ 14,313,622
Grants and contributions not restricted to specific programs	7,218,956	7,906,709	7,801,713	7,755,847	7,809,913	8,190,388	8,532,724	8,559,609
Unrestricted investment earnings	538,257	228,687	336,545	383,907	697,066	666,468	294,352	250,613
Miscellaneous	2,328,926	620,169	233,695	311,702	683,004	887,591	728,078	1,066,106
Transfers	(1,560,421)	(685,734)	(1,676,415)	(1,065,222)	(1,327,408)	(2,520,767)	(2,292,865)	(1,527,849)
Total governmental activities general revenues	<u>19,415,341</u>	<u>19,048,933</u>	<u>18,474,085</u>	<u>19,428,169</u>	<u>20,464,327</u>	<u>21,858,174</u>	<u>23,266,620</u>	<u>22,662,101</u>
Business Type Activities:								
Unrestricted investment earnings	560,609	202,854	481,461	660,977	997,854	664,264	308,639	255,765
Miscellaneous	311,177	94,433	68,690	106,501	224,678	571,884	19,240	172
Transfers	1,560,421	685,734	1,676,415	1,065,222	1,327,408	2,520,767	2,292,865	1,527,849
Total business-type activities general revenues	<u>2,432,207</u>	<u>983,021</u>	<u>2,226,566</u>	<u>1,832,700</u>	<u>2,549,940</u>	<u>3,756,915</u>	<u>2,620,744</u>	<u>1,783,786</u>
Total primary government general revenues	<u>\$ 21,847,548</u>	<u>\$ 20,031,954</u>	<u>\$ 20,700,651</u>	<u>\$ 21,260,869</u>	<u>\$ 23,014,267</u>	<u>\$ 25,615,089</u>	<u>\$ 25,887,364</u>	<u>\$ 24,445,887</u>
Change in Net Assets								
Governmental activities	\$ 709,685	\$ 2,296,990	\$ 1,181,670	\$ 1,859,862	\$ 1,908,713	\$ 2,882,821	\$ 2,689,258	\$ 2,515,829
Business-type activities	3,095,635	3,119,951	3,052,024	2,134,018	3,819,116	4,017,946	2,433,941	2,264,461
Total primary government	<u>\$ 3,805,320</u>	<u>\$ 5,416,941</u>	<u>\$ 4,233,694</u>	<u>\$ 3,993,880</u>	<u>\$ 5,727,829</u>	<u>\$ 6,900,767</u>	<u>\$ 5,123,199</u>	<u>\$ 4,780,290</u>

GASB Statement No. 34 reporting requirements were implemented in fiscal year 2003.

General government encompasses the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Internal Service Funds.

Business-type activities Electric fund implemented in fiscal year 2004.

Port Authority became a major business-type activity fund in fiscal year 2008. Previous years activity is in the Other category.

City of Great Falls, Montana
Net Assets by Component
Last Eight Fiscal Years
(accrual basis of accounting)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities								
Invested in capital assets, net of related debt	\$ 39,469,877	\$ 36,396,557	\$ 40,668,483	\$ 42,200,941	\$ 63,427,216	\$ 67,957,014	\$ 69,299,156	\$ 72,695,192
Restricted	9,052,524	7,452,602	7,078,177	7,568,295	8,111,215	5,329,260	2,217,136	825,860
Unrestricted	7,605,744	14,674,981	11,245,840	11,074,181	13,732,946	14,867,924	19,327,164	19,838,233
Total governmental activities net assets	<u>\$ 56,128,145</u>	<u>\$ 58,524,140</u>	<u>\$ 58,992,500</u>	<u>\$ 60,843,417</u>	<u>\$ 85,271,377</u>	<u>\$ 88,154,198</u>	<u>\$ 90,843,456</u>	<u>\$ 93,359,285</u>
Business-Type activities								
Invested in capital assets, net of related debt	\$ 64,253,674	\$ 69,331,957	\$ 72,337,960	\$ 73,539,134	\$ 79,077,768	\$ 84,029,556	\$ 86,137,271	\$ 87,603,446
Restricted	9,050,791	8,835,470	12,266,972	12,556,046	9,100,250	9,668,238	10,182,501	10,717,102
Unrestricted	12,143,378	10,594,873	7,630,741	8,199,511	9,935,789	8,433,959	8,245,922	8,509,607
Total business-type activities net assets	<u>\$ 85,447,843</u>	<u>\$ 88,762,300</u>	<u>\$ 92,235,673</u>	<u>\$ 94,294,691</u>	<u>\$ 98,113,807</u>	<u>\$ 102,131,753</u>	<u>\$ 104,565,694</u>	<u>\$ 106,830,155</u>
Primary government								
Invested in capital assets, net of related debt	\$ 103,723,551	\$ 105,728,514	\$ 113,006,443	\$ 115,740,075	\$ 142,504,984	\$ 151,986,570	\$ 155,436,427	\$ 160,298,638
Restricted	18,103,315	16,288,072	19,345,149	20,124,341	17,211,465	14,997,498	12,399,637	11,542,962
Unrestricted	19,749,122	25,269,854	18,876,581	19,273,692	23,668,735	23,301,883	27,573,086	28,347,840
Total primary government net assets	<u>\$ 141,575,988</u>	<u>\$ 147,286,440</u>	<u>\$ 151,228,173</u>	<u>\$ 155,138,108</u>	<u>\$ 183,385,184</u>	<u>\$ 190,285,951</u>	<u>\$ 195,409,150</u>	<u>\$ 200,189,440</u>

GASB Statement No. 34 reporting requirements were implemented in fiscal year 2003.

City of Great Falls, Montana
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund										
Reserved	\$ 598,417	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Unreserved	4,413,741	4,280,639	4,232,030	3,944,843	3,280,357	2,922,542	3,108,412	2,659,961	3,511,924	4,723,978
Total general fund	<u>\$ 5,012,158</u>	<u>\$ 4,880,639</u>	<u>\$ 4,232,030</u>	<u>\$ 3,944,843</u>	<u>\$ 3,280,357</u>	<u>\$ 2,922,542</u>	<u>\$ 3,108,412</u>	<u>\$ 2,659,961</u>	<u>\$ 3,511,924</u>	<u>\$ 4,723,978</u>
All Other Governmental Funds										
Reserved	\$ 4,692,586	\$ 5,099,652	\$ 4,793,978	\$ 4,291,575	\$ 3,525,194	\$ 3,534,454	\$ 6,133,856	\$ 3,250,907	\$ 2,017,239	\$ 1,218,758
Unreserved, reported in										
Special revenue funds	5,908,120	6,366,575	7,390,385	5,742,055	4,671,886	4,931,722	5,921,390	6,132,570	6,591,215	8,053,479
Debt service funds	-	-	-	-	-	-	-	-	(5,892)	-
Capital projects funds	612,438	474,697	305,586	2,142,427	991,436	538,056	171,635	285,593	212,776	441,750
Total all other governmental funds	<u>\$11,213,144</u>	<u>\$11,940,924</u>	<u>\$12,489,949</u>	<u>\$12,176,057</u>	<u>\$ 9,188,516</u>	<u>\$ 9,004,232</u>	<u>\$12,226,881</u>	<u>\$ 9,669,070</u>	<u>\$ 8,815,338</u>	<u>\$ 9,713,987</u>

The decrease in General Fund reserved fund balance in 2003 was due to the close-out of a long-term loan from the General Fund to Montana Expo Park.

The decrease in General Fund unreserved fund balance in 2005 was due to an intentional drawdown of fund balance to fund priority projects such as Medical Master Plan, Med Tech Park and the Lewis and Clark Signature Event.

The decrease in General Fund unreserved fund balance in 2006 was due to funding the remaining deficit of the Lewis and Clark Signature Event.

The decrease in General Fund unreserved fund balance in 2008 was due to the timing of the personal property tax collection.

The increase in General Fund unreserved fund balance in 2010 was due to an increase in taxes revenue collected due to timing in personal property collection and under spending in expenditure budget.

The fluctuations in 2001, 2002, 2003, 2004, and 2005 All Other Governmental Funds reserved balances were due to the changing needs for debt service reserves in the funds.

The increase in Capital projects funds unreserved balance in 2004 was due to the issuance of \$2,500,000 general obligation bonds to finance a soccer park.

The increase in Capital projects funds reserved funds in 2007 is due to the issuance of \$2,270,000 general obligation bonds to finance swim pool

Many trust funds were recharacterized as Special Revenue funds in fiscal year 2003 to comply with GASB Statement No. 34 reporting requirements.

Fiscal Years before 2003 have been restated to include the Trust Funds that were restated to Special Revenue Funds to comply with GASB Statement No. 34 reporting requirements.

City of Great Falls, Montana
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Taxes	\$11,529,919	\$10,098,658	\$10,889,623	\$10,979,102	\$11,537,954	\$11,949,430	\$12,932,609	\$14,197,988	\$15,280,089	\$14,665,459 ⁴
Special Assessments	3,317,790	3,702,690	3,705,324	3,895,149	4,117,111	4,205,112	4,456,879	4,762,317	5,079,030	5,616,689 ⁵
Licenses & Permits	1,594,877	1,331,757	1,361,798	1,430,941	1,589,688	1,556,336	1,797,639	2,060,296	1,815,363	1,680,221
Intergovernmental	9,326,013	10,021,405	10,338,056	11,458,997	12,321,287	10,677,996 ³	10,250,929	10,946,651	11,179,465	13,931,704 ⁶
Charges for Services	1,571,087	1,716,896	1,856,700	2,111,331	2,280,358	2,377,124	2,699,858	2,674,751	3,081,602	2,889,083
Fines & Forfeitures	1,016,965	1,054,074	1,135,743	1,299,754	1,301,902	1,531,578	1,465,106	1,477,982	1,502,122	1,452,672
Internal Service	886,597	884,819	868,762	950,850	888,307	928,582	1,133,596	1,180,411	1,166,834	1,266,559
Other	732,753	848,871	2,323,893	1,460,724	1,137,632	540,017	492,258	441,304	381,030	756,110
Investment Income	1,066,953	460,246	386,037	112,530 ¹	244,172 ¹	242,674	560,508	448,583	156,404	129,967
Total revenues	<u>31,042,954</u>	<u>30,119,416</u>	<u>32,865,936</u>	<u>33,699,378</u>	<u>35,418,411</u>	<u>34,008,849</u>	<u>35,789,382</u>	<u>38,190,283</u>	<u>39,641,939</u>	<u>42,388,464</u>
Expenditures										
General Government	6,267,578	5,687,500	7,303,040	7,720,091	7,385,712	6,920,346	6,813,067	6,884,548	7,254,140	6,995,847
Public Safety	10,499,562	11,102,189	11,198,867	11,523,420	12,378,962	12,713,281	13,391,537	15,336,682	15,792,570	16,565,115
Public Works	2,336,651	2,804,567	3,578,526	3,292,422	3,225,539	3,190,200	3,192,983	3,516,983	3,843,043	4,000,607
Culture & Recreation	3,061,072	3,149,888	2,766,316	3,096,873	3,630,589	3,329,144	3,562,237	3,820,102	3,816,577	4,196,819
Housing & Development	2,391,783	2,316,254	2,339,091	2,581,540	2,978,451	2,688,276	2,395,756	2,714,537	2,548,111	4,361,695 ⁶
Debt Service										
Principal	1,243,500	1,123,500	1,353,500	1,534,000	1,250,073	1,336,433	1,302,531	1,434,620	1,603,535	1,625,954
Interest & fees	713,677	640,649	799,474	330,282	434,638	383,585	327,021	388,524	320,830	356,530
Capital Outlay	2,633,665	1,653,805	3,089,452	5,704,265 ²	6,065,725 ²	2,619,789	2,175,938	4,696,802	2,666,399	3,941,814 ⁷
Total Expenditures	<u>29,147,488</u>	<u>28,478,352</u>	<u>32,428,266</u>	<u>35,782,893</u>	<u>37,349,689</u>	<u>33,181,054</u>	<u>33,161,070</u>	<u>38,792,798</u>	<u>37,845,205</u>	<u>42,044,381</u>
Excess of revenues over (under) expenditures	<u>1,895,466</u>	<u>1,641,064</u>	<u>437,670</u>	<u>(2,083,515)</u>	<u>(1,931,278)</u>	<u>827,795</u>	<u>2,628,312</u>	<u>(602,515)</u>	<u>1,796,734</u>	<u>344,083</u>
Other Financing Sources (Uses)										
Transfers In	2,302,786	1,649,341	2,583,925	3,215,676	3,271,637	2,983,184	2,362,396	2,858,289	2,199,261	2,442,925
Transfers Out	(3,080,576)	(2,279,435)	(4,054,975)	(4,357,346)	(5,432,223)	(4,478,400)	(4,089,753)	(5,864,248)	(4,680,775)	(4,157,016)
Transfer to component unit	-	(85,000)	-	-	-	-	-	-	-	-
Issuance of debt	-	-	(84,287)	2,530,256	833,354	73,093	2,311,675	41,562	47,560	2,802,021 ⁸
Sale of capital assets	129,592	29,394	14,743	93,253	11,884	52,038	195,886	560,650	635,451	678,690
Total other financing sources (uses)	<u>(648,198)</u>	<u>(685,700)</u>	<u>(1,540,594)</u>	<u>1,481,839</u>	<u>(1,315,348)</u>	<u>(1,370,085)</u>	<u>780,204</u>	<u>(2,403,747)</u>	<u>(1,798,503)</u>	<u>1,766,620</u>
Net change in fund balance	<u>\$ 1,247,268</u>	<u>\$ 955,364</u>	<u>\$ (1,102,924)</u>	<u>\$ (601,676)</u>	<u>\$ (3,246,626)</u>	<u>\$ (542,290)</u>	<u>\$ 3,408,516</u>	<u>\$ (3,006,262)</u>	<u>\$ (1,769)</u>	<u>\$ 2,110,703</u>
Debt service as a percentage of noncapital expenditures	7.38%	6.58%	7.34%	6.20%	5.39%	5.63%	5.26%	5.35%	5.47%	5.20%

¹ This year's drop in investment income is due to adjustments which 'mark investments to market'.

² This year's increase in capital outlay is due primarily to construction of a \$2,500,000 soccer park.

³ This year's decrease in intergovernmental revenue is due primarily to decrease in grants received.

⁴ This year's decrease in taxes is due primarily to the completion of debt payments in the Tax Increment Bond Fund.

⁵ This year's increase in special assessment is due primarily to an increase in Street District fund and Lighting Districts fund assessments.

⁶ This year's increase in grants is due primarily to ARRA stimulus grants and additional pass-through grants due to State HB645 MT Recovery Act grants.

⁷ This year's increase in capital outlay is due primarily to receipt of ARRA stimulus grants and additional pass-through grants due to State HB645 MT Recovery Act grants.

⁸ This year's increase in issuance of debt is due primarily to West Bank Tax Increment District debt.

Many trust funds were recharacterized as Special Revenue funds in fiscal year 2003 to comply with GASB Statement No. 34 reporting requirements.

Fiscal Years before 2003 have been restated to include the Trust Funds that were restated to Special Revenue Funds to comply with GASB Statement No. 34 reporting requirements.

City of Great Falls, Montana
Taxable Assessed and Market Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Total Real & Personal Property		Ratio of Taxable Assessed Value to Total Market Value	Direct Mills Applied
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value		
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - TOTAL								
2001	\$1,906,503,157	\$53,309,288	\$ 139,913,509	\$ 3,871,081	\$ 2,046,416,666	\$ 64,899,235	3.17%	108.12
2002	2,008,846,072	53,890,011	140,636,341	3,910,670	2,149,482,413	65,473,306	3.05%	111.32
2003	1,766,980,994	53,378,591	138,095,399	6,906,844	1,905,076,393	64,776,978	3.40%	119.00
2004	2,094,766,611	54,303,806	141,784,188	4,086,270	2,236,550,799	65,328,553	2.92%	124.33
2005	1,864,909,252	53,781,399	138,013,207	4,028,424	2,002,922,459	66,377,650	3.31%	131.64
2006	1,957,030,185	55,391,383	148,813,371	4,394,817	2,105,843,556	68,026,995	3.23%	138.27
2007	2,022,021,187	66,155,226	162,329,143	4,835,189	2,184,350,330	70,990,415	3.25%	140.94
2008	2,136,035,079	68,330,586	183,294,177	5,445,746	2,319,329,256	73,776,332	3.18%	158.21
2009	2,221,906,501	70,564,088	197,087,531	5,841,602	2,418,994,032	76,405,690	3.16%	162.76
2010	2,162,618,185	62,009,539	335,049,320	14,853,161	2,497,667,505	76,862,700	3.08%	169.04
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - NET OF TAX INCREMENT DISTRICTS (TID)								
2001	N/A	\$53,309,288	N/A	\$ 3,871,081	N/A	\$ 57,180,369	N/A	108.12
2002	\$1,772,880,685	53,707,159	\$ 134,540,666	3,727,818	\$ 1,907,421,351	57,434,977	3.01%	111.32
2003	1,517,970,513	53,152,749	130,488,269	3,681,002	1,648,458,782	56,833,751	3.45%	119.00
2004	1,841,138,828	54,106,999	135,156,959	3,889,463	1,976,295,787	57,996,462	2.93%	124.33
2005	1,633,891,050	53,580,593	131,270,000	3,827,618	1,765,161,050	57,408,211	3.25%	131.64
2006	1,733,415,472	55,186,069	141,894,158	4,189,503	1,875,309,630	59,375,572	3.17%	138.27
2007	1,758,314,047	56,758,308	155,612,446	4,629,875	1,913,926,493	61,388,183	3.21%	140.94
2008	1,878,082,643	58,627,901	174,548,420	5,246,622	2,052,631,063	63,874,523	3.11%	158.21
2009	1,929,034,650	60,446,133	188,341,774	5,581,319	2,117,376,424	66,027,452	3.12%	162.76
2010	2,119,701,827	60,748,413	325,826,655	14,579,305	2,445,528,482	75,327,718	3.08%	169.04
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - TOTAL TAX INCREMENT DISTRICTS (TID)¹								
2001	N/A	\$ 7,718,866	N/A	N/A	N/A	\$ 7,718,866	N/A	102.12
2002	\$ 235,965,387	7,855,477	N/A	N/A	\$ 235,965,387	7,855,477	N/A	105.32
2003	249,010,481	7,717,385	6,095,675	182,852	255,106,156	7,900,237	3.10%	113.00
2004	253,627,783	7,135,284	7,607,130	225,842	261,234,913	7,361,126	2.82%	118.33
2005	231,018,202	8,768,633	6,627,229	196,807	237,645,431	8,965,440	3.77%	125.64
2006	223,614,713	8,446,109	6,743,207	200,806	230,357,920	8,646,915	3.75%	132.27
2007	247,948,856	9,396,918	6,919,213	205,314	254,868,069	9,602,232	3.77%	134.94
2008	276,137,655	9,702,685	6,716,697	199,124	282,854,352	9,901,809	3.50%	152.21
2009	292,871,851	10,117,955	8,745,757	260,283	301,617,608	10,378,238	3.44%	156.76
2010	42,916,358	1,261,126	9,222,665	273,856	52,139,023	1,534,982	2.94%	163.04

Source: Montana State Department of Revenue.

¹ University mill levies of 6 mills are excluded from tax increment districts.

Note: The City's real estate property tax is levied as of November 1 on the assessed value listed as of January 1 of the same year, for all property located in the City. Assessed values are established by the Montana Department of Revenue based on a market value. A revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by State statute as a fixed percentage of assessed value.

City of Great Falls, Montana
Taxable Assessed Value and Market Value of Taxable Property All Tax Increment Districts
Last Ten Fiscal Years

Real Property								
	Downtown Urban Renewal TID Market Value	Downtown Urban Renewal TID TAV	Industrial International Malting Co. TID Market Value	Industrial International Malting Co. TID TAV	Urban Renewal West Bank TID Market Value	Urban Renewal West Bank TID TAV	International Airport TID Market Value	International Airport TID TAV Value
Base Value	N/A	\$ -	N/A	\$ 347,683	N/A	\$292,250	N/A	\$ 107,149
2001	N/A	7,718,866	N/A	N/A	N/A	N/A	N/A	N/A
2002	\$ 235,965,387	7,855,477	N/A	N/A	N/A	N/A	N/A	N/A
2003	249,010,481	7,717,385	N/A	N/A	N/A	N/A	N/A	N/A
2004	253,627,783	7,135,284	N/A	N/A	N/A	N/A	N/A	N/A
2005	231,018,202	8,768,633	N/A	N/A	N/A	N/A	N/A	N/A
2006	223,614,713	8,446,109	N/A	N/A	N/A	N/A	N/A	N/A
2007	247,948,856	8,902,107	N/A	494,811	N/A	N/A	N/A	N/A
2008	257,952,436	9,144,399	\$ 18,185,219	558,286	N/A	N/A	N/A	N/A
2009	261,528,098	9,167,952	20,839,374	627,020	\$ 10,504,379	322,983	N/A	N/A
2010	-	-	22,359,576	656,851	16,933,172	498,107	\$ 3,623,610	106,168

Personal Property								
	Downtown Urban Renewal TID Market Value	Downtown Urban Renewal TID TAV	Industrial International Malting Co. TID Market Value	Industrial International Malting Co. TID TAV	Urban Renewal West Bank TID Market Value	Urban Renewal West Bank TID TAV	International Airport TID Market Value	International Airport TID TAV Value
2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2003	\$ 6,095,675	\$ 182,852	N/A	N/A	N/A	N/A	N/A	N/A
2004	7,607,130	225,842	N/A	N/A	N/A	N/A	N/A	N/A
2005	6,627,229	196,807	N/A	N/A	N/A	N/A	N/A	N/A
2006	6,743,207	200,806	N/A	N/A	N/A	N/A	N/A	N/A
2007	6,919,213	205,314	N/A	N/A	N/A	N/A	N/A	N/A
2008	6,716,697	199,124	N/A	N/A	N/A	N/A	N/A	N/A
2009	6,288,391	186,562	\$ 2,457,366	\$ 73,721	N/A	N/A	N/A	N/A
2010	6,593,520	194,982	2,450,667	73,520	\$ 178,478	\$ 5,354	N/A	N/A

Source: Montana State Department of Revenue.

Note: Incremental Value equals Base Value less Tax Increment District (TID) Taxable Assessed Value (TAV)

City of Great Falls, Montana
Property Tax Mills Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Overlapping Governments						Direct		Total
	State University	State School Equalization	Assumed Public Assistance	Cascade County	County-Wide School	Great Falls School Districts	Transit District	City of Great Falls	
2001	6.00	40.00	9.00	87.44	102.10	164.81	12.68	108.12	530.15
2002	6.00	40.00	-	98.55	97.82	183.54	13.31	111.32	550.54
2003	6.00	40.00	-	101.73	101.46	195.25	13.76	119.00	577.20
2004	6.00	40.00	-	111.22	99.60	208.17	14.07	124.33	603.39
2005	6.00	40.00	-	107.70	103.41	209.51	14.76	131.64	613.02
2006	6.00	40.00	-	107.96	102.09	199.47	15.06	138.27	608.85
2007	6.00	40.00	-	121.55	102.18	188.23	15.80	140.94	614.70
2008	6.00	40.00	-	122.02	103.87	184.34	16.40	158.21	630.84
2009	6.00	40.00	-	122.54	94.32	178.89	16.35	162.76	620.86
2010	6.00	40.00	-	120.99	100.82	174.68	17.22	169.04	628.75

Source: Treasurer, Cascade County, Montana.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Great Falls. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**City of Great Falls, Montana
Principal Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2010			2001		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation
Northwestern Energy, LLC	\$ 3,448,014	1	4.49%	\$ 7,802,193	2 ¹	12.02%
Montana Refining Co.	1,538,474	2	2.00%	633,718	8	0.98%
Qwest Corporation	963,441	3	1.25%	2,626,775	3 ²	4.05%
Great Falls Gas Co. (Energy West)	919,283	4	1.20%	-	-	-
Holiday Village Partners LLC	705,090	5 ³	0.92%	-	-	-
Pasta Montana	693,297	6	0.90%	-	-	-
International Malting Company LLC	645,096	7	0.84%	-	-	-
General Mills, Inc	622,251	8	0.81%	416,563	9	0.64%
Orix Great Falls LLC Etal	538,983	9 ³	0.70%	-	-	-
Burlington Northern Santa Fe Railroad	384,877	10	0.84%	812,212	6	1.25%
PP&L Montana, LLC	-	-	-	10,241,414	1	15.78%
Front Range Pipeline, LLC	-	-	-	1,167,240	4	1.80%
Macerich Partnership, LP	-	-	-	969,331	5 ³	1.49%
Burlington Northern Railroad	-	-	-	724,571	7	1.12%
Touch America, Inc.	-	-	-	374,337	10	0.58%
	<u>\$10,458,806</u>		<u>13.95%</u>	<u>\$25,768,354</u>		<u>39.71%</u>
Total Assessed Value	<u>\$76,862,700</u>			<u>\$64,899,235</u>		

Source: Treasurer's Office, Cascade County, Montana

¹ In this previous period, Northwestern Energy, LLC was Montana Power Company

² In this previous period, Qwest Corporation was US West Communications.

³ In Fiscal Year 2007, Holiday Village Partners LLC and Orix Great Falls LLC Etal were disbanded from Macerich Partnership, LP

Note: Fiscal Year 2001 taxable assessed value is Cascade County's total taxable assessed value

City of Great Falls, Montana
Property Tax Levies and Collections
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Collected Within the Fiscal Year of the Levy</u>	<u>% Levy Collected</u>	<u>Collection in Subsequent Years</u>	⁵	<u>Total Tax Collections</u>	<u>% Total Tax Collections to Total Tax Levy</u>
PROPERTY TAX LEVIES AND COLLECTIONS - TOTAL							
2001	\$ 8,803,465	\$ 8,303,809	94.32%	\$ 949,219	¹	\$ 9,253,028	105.11%
2002	9,242,990	8,420,712	91.10%	580,831		9,001,543	97.39%
2003	9,682,109	9,011,269	93.07%	676,703		9,687,972	100.06%
2004	10,358,234	9,409,577	90.84%	653,339		10,062,916	97.15%
2005	10,747,814	9,500,571	88.40%	1,076,335	²	10,576,906	98.41%
2006	11,168,847	10,171,657	91.07%	786,105		10,957,762	98.11%
2007	11,951,767	10,940,702	91.54%	936,069		11,876,771	99.37%
2008	13,431,139	12,002,811	89.37%	1,001,032		13,003,843	96.82%
2009	14,199,478	13,089,535	92.18%	1,115,345	⁴	14,204,880	100.04%
2010	12,939,188	12,232,966	94.54%	1,323,064		13,556,030	104.77%
PROPERTY TAX LEVIES AND COLLECTIONS - NET OF TAX INCREMENT DISTRICTS ³							
2001	\$ 6,552,605	\$ 6,230,233	95.08%	\$ 679,305	¹	\$ 6,909,538	105.45%
2002	6,786,261	6,279,988	92.54%	380,957		6,660,945	98.15%
2003	7,189,079	6,523,929	90.75%	514,042		7,037,971	97.90%
2004	7,907,307	7,162,049	90.58%	622,728		7,784,777	98.45%
2005	8,731,041	7,720,601	88.43%	679,741	²	8,400,342	96.21%
2006	9,119,393	8,327,389	91.32%	545,599		8,872,988	97.30%
2007	9,624,311	8,862,777	92.09%	690,595		9,553,372	99.26%
2008	10,891,406	9,799,479	89.97%	748,097		10,547,576	96.84%
2009	11,481,132	10,749,613	93.63%	925,215	⁴	11,674,828	101.69%
2010	12,623,877	11,924,011	94.46%	1,136,108		13,060,119	103.46%
PROPERTY TAX LEVIES AND COLLECTIONS - TAX INCREMENT DISTRICTS ³							
2001	\$ 2,250,859	\$ 2,073,576	92.12%	\$ 269,914	¹	\$ 2,343,490	104.12%
2002	2,456,730	2,140,724	87.14%	199,874		2,340,598	95.27%
2003	2,493,030	2,487,340	99.77%	162,661		2,650,001	106.30%
2004	2,450,927	2,247,528	91.70%	30,611		2,278,139	92.95%
2005	2,016,773	1,779,970	88.26%	396,594	²	2,176,564	107.92%
2006	2,049,454	1,844,268	89.99%	240,506		2,084,774	101.72%
2007	2,327,456	2,077,925	89.28%	245,474		2,323,399	99.83%
2008	2,539,733	2,203,332	86.75%	252,935		2,456,267	96.71%
2009	2,718,346	2,339,922	86.08%	190,130	⁴	2,530,052	93.07%
2010	315,311	308,955	97.98%	186,956		495,911	157.28%

Source: City of Great Falls, Montana

¹ Protested monies held in fund, authorized distribution in the amount of \$347,665

² Protested tax settlement in the amount of \$131,049

³ Downtown Urban Renewal Tax Increment District; Industrial International Malting Co. Tax Increment District; Urban Renewal West Bank Tax Increment District

⁴ Protested tax settlement in the amount of \$268,543

⁵ Collection in subsequent years includes all delinquent taxes collected in that fiscal year. Historical data is not available to break out amounts collected for individual years.

**City of Great Falls, Montana
Special Improvement Districts Outstanding
June 30, 2010**

	SID Number	Issue Date	Original Issue	Accumulated Cash Balance	Maturity Date	Outstanding Balance	C/Y Principal and Interest Assessments Outstanding	Delinquent Principal and Interest Assessments
Special Improvement District (SID)								
Fairway Addition Roadway	1275	10/30/1997	\$ 547,000	\$ 15,244	08/01/2013	\$ 75,000	\$ 42,085	\$ 38
Medical Tech Park	1301	05/15/2005	630,000	38,189	06/30/2021	415,000	405,273	-
Total Bonds Outstanding			<u>\$ 1,177,000</u>	<u>\$ 53,433</u>		<u>\$ 490,000</u>	<u>\$ 447,358</u>	38
Assessments Outstanding	Misc.							1,770
Total assessments outstanding								<u>\$ 1,808</u>

Source: City of Great Falls

City of Great Falls, Montana
Statement of Changes in Fund Balances of the Special Improvement District Revolving Fund
Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Beginning fund balance, July 1	\$ 757,599	\$ 514,315	\$ 469,467	\$ 469,136	\$ 434,664	\$ 289,528	\$ 315,688	\$ 178,756	\$ 143,817	\$ 98,851
Receipts over (under) disbursements	(243,284)	(44,848)	(330)	(34,472)	(145,136)	26,160	(136,932)	(34,939)	(44,966)	77,537
Ending fund balance, June 30	<u>\$ 514,315</u>	<u>\$ 469,467</u>	<u>\$ 469,137</u>	<u>\$ 434,664</u>	<u>\$ 289,528</u>	<u>\$ 315,688</u>	<u>\$ 178,756</u>	<u>\$ 143,817</u>	<u>\$ 98,851</u>	<u>\$ 176,388</u>
Assets										
Cash	\$ 353,015	\$ 432,055	\$ 433,300	\$ 432,266	\$ 287,401	\$ 291,718	\$ 177,516	\$ 142,540	\$ 98,419	\$ 175,881
Loans to districts	158,893	33,196	33,196	-	-	-	-	-	-	-
Assessments receivable	47,644	33,110	15,355	5,444	24,402	18,519	10,385	5,805	1,333	1,770
Accrued interest	1,556	1,359	2,641	2,398	1,440	1,709	1,240	1,277	432	507
Due from Other City Funds	-	-	-	-	-	21,006	-	-	-	-
Total assets	<u>\$ 561,108</u>	<u>\$ 499,720</u>	<u>\$ 484,492</u>	<u>\$ 440,108</u>	<u>\$ 313,243</u>	<u>\$ 332,952</u>	<u>\$ 189,141</u>	<u>\$ 149,622</u>	<u>\$ 100,184</u>	<u>\$ 178,158</u>
Liabilities										
Deferred revenue	46,793	30,253	15,355	5,444	23,715	17,264	10,385	5,805	1,333	1,770
Total Fund Balance	514,315	469,467	469,137	434,664	289,528	315,688	178,756	143,817	98,851	176,388
Total Liabilities/Fund Balances	<u>\$ 561,108</u>	<u>\$ 499,720</u>	<u>\$ 484,492</u>	<u>\$ 440,108</u>	<u>\$ 313,243</u>	<u>\$ 332,952</u>	<u>\$ 189,141</u>	<u>\$ 149,622</u>	<u>\$ 100,184</u>	<u>\$ 178,158</u>

Source: City of Great Falls, Montana

City of Great Falls, Montana
Special Improvement District Revolving Fund
Last Ten Fiscal Years

Fiscal Year	Revolving Fund Cash Balance	Principal Amount of Bonds	Percentage
2001	\$ 353,015	\$ 2,027,000	17.42%
2002	432,055	1,698,500	25.44%
2003	433,300	1,184,000	36.60%
2004	432,266	880,000	49.12%
2005	287,432	1,305,000	22.03%
2006	291,718	1,055,000	27.65%
2007	177,516	875,000	20.29%
2008	150,002	765,000	19.61%
2009	105,658	555,000	19.04%
2010	184,445	490,000	37.64%

Individual Special Improvement Districts - Continuing Disclosure

	SID 1275	SID 1301
Properties with assessments outstanding		
Number	55	1
Amount	\$ 42,085	\$ 405,273
Market Value	\$ 4,806,977	\$ 323,439
Undeveloped properties with assessments outstanding		
Number	5	-
Amount	\$ 4,927	\$ -

Source: City of Great Falls, Montana

City of Great Falls, Montana
Special Improvement District Assessment Billings and Collections
Last Ten Fiscal Years

Fiscal Year	Assessment Billing	Collections in Year Assessed		Total Annual Collections ¹	
		Amount	Percent	Amount	Percent
2001	\$ 495,006	\$ 431,286	87.1%	\$ 496,817	100.4%
2002 ²	430,304	503,829	117.1%	650,593	151.2%
2003	384,350	380,132	98.9%	428,319	111.4%
2004	354,498	352,851	99.5%	403,390	113.8%
2005 ³	269,538	298,808	110.9%	385,126	142.9%
2006 ³	242,501	306,408	126.4%	357,355	147.4%
2007 ³	202,864	213,286	105.1%	226,922	111.9%
2008	188,397	187,304	99.4%	194,251	103.1%
2009	180,620	160,166	88.7%	168,616	93.4%
2010 ³	109,811	137,848	125.5%	139,665	127.2%

¹ Includes principal and interest assessed and delinquent assessment collections.

² In 2002, collections were higher than normal because the delinquent assessments were brought current on the majority of SID 1285.

³ These years have collections higher than billing because of SID payoffs made when properties were sold or refinanced.

Source: City of Great Falls

**City of Great Falls, Montana
Special Assessment Billings and Collections
Last Ten Fiscal Years**

Fiscal Year	Assessment Billing	Collections in Year Assessed		Total Outstanding Assessment
		Amount	Percent	Amount
2001	\$ 3,420,425	\$ 3,095,497	90.5%	\$ 2,604,059
2002	3,444,319	3,275,768	95.1%	2,115,802
2003	3,651,915	3,330,659	91.2%	1,857,319
2004	3,811,871	3,512,490	92.1%	1,496,901
2005	3,847,285	3,597,062	93.5%	1,054,487
2006	4,155,885	3,859,436	92.9%	1,417,515 ¹
2007	4,372,241	4,071,459	93.1%	1,848,516
2008	4,654,945	4,342,412	93.3%	1,615,882
2009	5,134,365	4,756,416	92.6%	1,628,591
2010	5,628,452	5,145,297	91.4%	1,890,561

Assessments are Street Maintenance, Boulevard Districts, Lighting Districts, Business Improvement District, Tourism Business Improvement District and Special Improvement Districts.

¹ Special Improvement District 1301 was assessed in this fiscal year.

Source: City of Great Falls

City of Great Falls, Montana
Urban Renewal Tax Increment - Historical Statement of Revenues, Expenditures and Changes in Fund Balances
Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Taxes	\$ 2,812,456	\$ 2,340,598	\$ 2,650,001	\$ 2,278,139	\$ 2,176,564	\$ 2,084,774	\$ 2,323,399	\$ 2,456,267	\$ 2,325,617	\$ 147,528
Investment Income	234,323	100,640	109,797	26,993	59,185	64,480	130,647	103,123	34,905	4,301
Other	-	-	-	-	-	(2,192)	9,961	919	-	-
Total revenues	<u>3,046,779</u>	<u>2,441,238</u>	<u>2,759,798</u>	<u>2,305,132</u>	<u>2,235,749</u>	<u>2,147,062</u>	<u>2,464,007</u>	<u>2,560,309</u>	<u>2,360,522</u>	<u>151,829</u>
Expenditures										
General Government	1,527,605	884,618	1,361,109	1,255,133	834,758	894,986	859,816	839,738	1,060,974	35,605
Debt Service										
Principal	755,000	795,000	840,000	960,000	950,000	970,000	1,000,000	1,035,000	1,065,000	1,105,000
Interest & fees	475,469	432,840	539,065	206,949	179,548	151,866	123,470	92,741	58,454	19,799
Total Expenditures	<u>2,758,074</u>	<u>2,112,458</u>	<u>2,740,174</u>	<u>2,422,082</u>	<u>1,964,306</u>	<u>2,016,852</u>	<u>1,983,286</u>	<u>1,967,479</u>	<u>2,184,428</u>	<u>1,160,404</u>
Revenues over (under) expenditures	288,705	328,780	19,624	(116,950)	271,443	130,210	480,721	592,830	176,094	(1,008,575)
Other Financing Sources (Uses)	<u>(375,790)</u>	<u>(220,710)</u>	<u>(525,687)</u>	<u>(319,500)</u>	<u>(213,376)</u>	<u>(235,260)</u>	<u>(237,720)</u>	<u>(1,278,020)</u>	<u>(1,031,899)</u>	<u>(532,451)</u>
Revenues and other financing uses over (under) expenditures	(87,085)	108,070	(506,063)	(436,450)	58,067	(105,050)	243,001	(685,190)	(855,805)	(1,541,026)
Fund balances, beginning of year	3,816,523	3,720,447	3,828,517	3,322,454	2,886,004	2,944,071	2,839,020	3,082,021	2,396,831	1,541,026
Transfers in (out)	(8,991)	-	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ 3,720,447</u>	<u>\$ 3,828,517</u>	<u>\$ 3,322,454</u>	<u>\$ 2,886,004</u>	<u>\$ 2,944,071</u>	<u>\$ 2,839,020</u>	<u>\$ 3,082,021</u>	<u>\$ 2,396,831</u>	<u>\$ 1,541,026</u>	<u>\$ -</u>

Source: City of Great Falls, Montana

**City of Great Falls, Montana
West Bank Urban Renewal District Principal Taxpayers
Fiscal Year 2010**

Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation
Mitchell Development & Investments LLC	Courthouse	\$ 148,404	1	29.48%
Stockman Bank of Montana	Bank	54,914	2	10.91%
Daza Properties LLC	Walgreens	40,737	3	8.09%
Henderson, Michael & William	Johnson Distributing	31,806	4	6.32%
Talcott Properties LLC	Parking lot	30,477	5	6.05%
Burlington Northern Santa Fe Railroad Co	Railroad	27,404	6	5.44%
Montana Electric Cooperatives	Montana Electric Coop	21,121	7	4.20%
Barnes, Inc.	J Bar T	16,039	8	3.19%
Bumbarger, Fred and Patricia	Payless Furniture	16,009	9	3.18%
O'Reilly Automotive Inc.	Automotive Retail	15,476	10	3.07%
		<u>\$ 402,387</u>		<u>79.92%</u>
Total Assessed Value		<u>\$ 503,461</u>		

Source: Treasurer's Office, Cascade County, Montana

City of Great Falls, Montana
Major Water, Sanitary Sewerage, and Storm Drain System Users
June 30, 2010

Customer	Water Charges	Rank	Percent of Total Water Revenues	Sewer Charges	Rank	Percent of Total Sewer Revenues	Storm Drain Charges	Rank	Percent of Total Storm Drain Revenues
Malmstrom Air Force Base	\$ 244,925	1	3.02%	\$ 336,014	1	4.27%			
Benefis Healthcare	181,727	2	2.24%	140,861	2	1.79%	\$ 21,650	3	1.06%
Black Eagle	98,793	3	1.22%	94,526	4	1.20%			
Great Falls Housing Authority	76,134	4	0.94%	56,867	6	0.72%	10,027	7	0.49%
Great Falls Public School System	69,918	5	0.86%	127,703	3	1.62%	90,590	1	4.42%
Sun Healthcare Group	38,138	6	0.47%	30,994	9	0.39%			
Countryside Village	33,780	7	0.42%						
Highwood Trailer Park	33,607	8	0.42%				10,168	6	0.50%
Cascade County	31,119	9	0.38%	59,550	5	0.76%			
Meadowgold Dairies	29,736	10	0.37%						
University of Great Falls				40,758	7	0.52%			
General Mills, Inc				33,298	8	0.42%			
Great Falls Soccer Foundation				27,229	10	0.35%			
Burlington Northern							23,288	2	1.14%
Holiday Village Mall							15,994	4	0.78%
Orix Real Estate Capital							15,322	5	0.75%
Wal-Mart							9,991	8	0.49%
Great Falls Clinic							9,977	9	0.49%
MSU College of Technology - GF							8,172	10	0.40%
	<u>\$ 837,877</u>		<u>10.35%</u>	<u>\$ 947,800</u>		<u>12.06%</u>	<u>\$ 215,179</u>		<u>10.51%</u>

Source: Utility Division, City of Great Falls, Montana.

City of Great Falls, Montana
Current Water Rate Structure
June 30, 2010

	<u>Residential</u>	<u>Low Income</u>	<u>Commercial</u>	<u>Black Eagle</u>	<u>Malmstrom AFB</u>
Monthly service charge					
Meter size (in inches)					
3/4	\$ 4.81	\$ 4.32	\$ 4.81	\$ -	\$ -
1	5.12	4.61	5.12	-	-
1 1/4	9.29	8.37	9.29	-	-
1 1/2	9.29	8.37	9.29	-	-
2	11.76	10.58	11.76	-	-
3	31.36	28.23	31.36	-	-
4	45.40	40.86	45.40	-	45.40
6	91.49	82.35	91.49	-	-
8	137.72	123.94	137.72	137.72	-
10	194.75	175.28	194.75	-	194.75
12	287.38	258.64	287.38	-	-
Monthly consumption charge					
First 300 cf	\$ 0.93	\$ 0.83	\$ 1.16	\$ 1.20	\$ 1.33
Over 300 cf	1.56	1.40	1.16	1.20	1.33
Monthly fire hydrant charge					
Meter size (in Inches)					
3/4	\$ 1.71	\$ 1.71	\$ 1.71		
1	1.96	1.96	1.96		
1 1/4	5.44	5.44	5.44		
1 1/2	5.44	5.44	5.44		
2	7.52	7.52	7.52		
3	23.84	23.84	23.84		
4	35.60	35.60	35.60		
6	74.04	74.04	74.04		
Annual fire line charge					
Line size (in inches)					
2			\$ 22.00		
3			33.39		
4			51.60		
6			91.81		
8			124.44		
12			320.20		

Source: Utility Division, City of Great Falls, Montana.

**City of Great Falls, Montana
Historical Water System Connections
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Residential Customers</u>	<u>Commercial /Industrial Customers</u>	<u>Total Customers</u>	<u>% of Residential Customers</u>	<u>Debt per connection</u>
2001	16,675	2,141	18,816	88.6%	\$ 660
2002	17,062	2,255	19,317	88.3%	484
2003	18,488	2,237	20,725	89.2%	478
2004	18,480	2,262	20,742	89.1%	429
2005	18,460	2,231	20,691	89.2%	402
2006	18,560	2,274	20,834	89.1%	368
2007	18,706	2,235	20,941	89.3%	333
2008	18,767	2,187	20,954	89.6%	299
2009	18,798	2,387	21,185	88.7%	316
2010	18,882	2,142	21,024	89.8%	406

Source: Utility Division, City of Great Falls, Montana.

City of Great Falls, Montana
Water System Historical Operating Results and Revenue Bond Covenant Coverage
Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Operating Revenues:										
Water charges for services ¹	\$6,832,434	\$6,780,685	\$6,283,904	\$7,613,068	\$6,789,945	\$7,428,136	\$7,748,991	\$8,649,041	\$8,116,362	\$8,020,720
Investment income	566,938	264,764	238,667	84,416	194,618	242,145	343,622	222,131	92,126	76,365
Gain on disposal of assets	-	15,232	-	-	-	-	-	3,874	4,635	-
Total operating revenues	<u>7,399,372</u>	<u>7,060,681</u>	<u>6,522,571</u>	<u>7,697,484</u>	<u>6,984,563</u>	<u>7,670,281</u>	<u>8,092,613</u>	<u>8,875,046</u>	<u>8,213,123</u>	<u>8,097,085</u>
Operating Expenses:²										
Personal services	1,326,131	1,322,039	1,388,858	1,462,948	1,586,949	1,673,142	1,783,197	1,910,008	1,951,263	2,091,070
Supplies and materials	335,408	398,449	360,320	444,514	422,377	481,424	492,161	567,907	660,000	541,209
Purchased services	506,435	552,170	518,322	746,515	555,964	622,985	822,079	725,945	814,849	764,256
Internal services	876,224	852,301	917,939	935,706	1,058,511	930,470	1,164,990	1,229,012	1,243,040	1,292,350
Other	6,138	1,500	12,792	-	-	-	-	-	-	-
Total operating expenses	<u>3,050,336</u>	<u>3,126,459</u>	<u>3,198,231</u>	<u>3,589,683</u>	<u>3,623,801</u>	<u>3,708,021</u>	<u>4,262,427</u>	<u>4,432,872</u>	<u>4,669,152</u>	<u>4,688,885</u>
Net revenue available for debt service	<u>\$4,349,036</u>	<u>\$3,934,222</u>	<u>\$3,324,340</u>	<u>\$4,107,801</u>	<u>\$3,360,762</u>	<u>\$3,962,260</u>	<u>\$3,830,186</u>	<u>\$4,442,174</u>	<u>\$3,543,971</u>	<u>\$3,408,200</u>
Net revenue	\$4,349,036	\$3,934,222	\$3,324,340	\$4,107,801	\$3,360,762	\$3,962,260	\$3,830,186	\$4,442,174	\$3,543,971	\$3,408,200
Depreciation expense	(1,220,394)	(1,338,531)	(1,415,469)	(1,506,868)	(1,625,040)	(2,379,231)	(2,338,936)	(2,559,465)	(2,387,934)	(2,426,177)
Total non-operating income	68,543	29,119	169,826	52,437	16,423	36,406	512,291	27,284	419,702	353,690
Total non-operating expenses	(475,076)	(574,009)	(144,476)	(99,885)	(57,727)	(347,364)	(188,386)	(230,974)	(256,426)	(221,081)
Transfers in (out)	-	2,780	2,100	(22,960)	(55,980)	(90,320)	(20,939)	350,870	109,265	-
Net income (loss)	<u>\$2,722,109</u>	<u>\$2,053,581</u>	<u>\$1,936,321</u>	<u>\$2,530,525</u>	<u>\$1,638,438</u>	<u>\$1,181,751</u>	<u>\$1,794,216</u>	<u>\$2,029,889</u>	<u>\$1,428,578</u>	<u>\$1,114,632</u>
Reserve cash account balances:										
Reserve account	\$1,776,820	\$1,748,457	\$1,748,457	\$1,748,457	\$1,748,457	\$1,748,457	\$1,005,668	\$1,005,668	\$1,319,066	\$1,340,595
Current debt service reserve account	1,280,317	301,697	1,399,476	737,262	744,577	751,431	760,805	779,335	934,078	956,220
Operating reserve account	342,036	355,894	371,855	384,481	424,713	437,403	437,403	437,403	584,856	584,856
Repair/replacement reserve account	338,099	563,956	626,570	694,668	795,233	695,477	673,260	722,801	972,857	916,484
Total reserves	<u>\$3,737,272</u>	<u>\$2,970,004</u>	<u>\$4,146,358</u>	<u>\$3,564,868</u>	<u>\$3,712,980</u>	<u>\$3,632,768</u>	<u>\$2,877,136</u>	<u>\$2,945,207</u>	<u>\$3,810,857</u>	<u>\$3,798,155</u>
Maximum future principal and interest	\$1,776,820	\$1,748,457	\$1,748,457	\$1,748,457	\$1,748,457	\$1,005,668	\$1,005,668	\$1,319,066	\$1,319,066	\$1,340,595
Debt service coverage	244.77%	225.01%	190.13%	234.94%	192.21%	393.99%	380.86%	336.77%	268.67%	254.23%

Source: City of Great Falls, Montana

Note: Water Revenue Bonds issued in Fiscal Year 2001; Water Revenue Bonds issued in Fiscal Year 2002; Water Revenue Bonds issued in Fiscal Year 2009.

¹ Includes all operating revenues and interest income other than bonded construction funds and repair and replacement reserve funds interest earnings.

² Total operating expense exclusive of depreciation.

City of Great Falls, Montana
Current Sanitary Sewerage Rate Structure
June 30, 2010

	<u>Residential</u>	<u>Low Income</u>	<u>Commercial</u>	<u>Black Eagle</u>	<u>Malmstrom AFB</u>
Standard Sewer					
Monthly Service Charge	\$ 6.09	\$ 5.48	\$ 6.09	\$ 6.09	\$ 6.09
First 300 cf	1.31	1.18	1.86	1.86	1.62
Over 300 cf	2.17	1.95	1.86	1.86	1.86
Residential, low Income and qualifying commercial customers are billed at a flat rate based on the winter quarter average for the usage in December, January, February and March.					
Sewer Extra-Strength:					
Monthly service charge	\$ 6.09	\$ 6.09	\$ 6.09	\$ 6.09	\$ 6.09
BOD>200 mg/L			0.383 /lb	0.383 /lb	0.383 /lb
TSS.250mg/L			0.262 /lb	0.262 /lb	0.262 /lb
Pre-Treatment:					
Monthly Service Charge			\$ 6.09	\$ 6.09	\$ 6.09
Volume charge/ccf			0.900	0.900	0.900
BOD.200mg/L			0.383 /lb	0.383 /lb	0.383 /lb
TSS>250mg/L			0.262 /lb	0.262 /lb	0.262 /lb

Source: Utility Division, City of Great Falls, Montana.

**City of Great Falls, Montana
Historical Sewerage System Connections
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Residential Customers</u>	<u>Commercial /Industrial Customers</u>	<u>Total Customers</u>	<u>% of Residential Customers</u>	<u>Debt per connection</u>
2001	16,680	2,144	18,824	88.6%	\$ 369
2002	16,929	2,195	19,124	88.5%	455
2003	17,084	2,216	19,300	88.5%	868
2004	17,095	2,227	19,322	88.5%	827
2005	18,308	2,164	20,472	89.4%	976
2006	18,413	2,201	20,614	89.3%	912
2007	18,549	2,177	20,726	89.5%	851
2008	18,626	2,130	20,756	89.7%	791
2009	18,646	2,088	20,734	89.9%	730
2010	18,744	2,094	20,838	90.0%	669

Source: Utility Division, City of Great Falls, Montana.

City of Great Falls, Montana
Sanitary Sewerage System Historical Operating Results and Revenue Bond Covenant Coverage
Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Operating Revenues:¹										
Sanitary sewer charges for services	\$4,791,931	\$4,988,195	\$5,260,591	\$5,947,791	\$5,661,367	\$6,516,115	\$7,089,612	\$7,656,887	\$7,788,927	\$7,762,817
Investment income	436,240	175,329	181,693	67,370	153,231	281,611	317,819	263,675	116,421	99,044
Gain on disposal of assets	-	19,324	-	-	-	-	15,300	3,500	-	-
Total operating revenues	5,228,171	5,182,848	5,442,284	6,015,161	5,814,598	6,797,726	7,422,731	7,924,062	7,905,348	7,861,861
Operating Expenses:²										
Personal services	431,561	470,498	552,594	571,135	570,725	634,562	684,626	720,032	739,643	767,490
Supplies and materials	38,792	34,195	42,993	37,759	53,478	62,143	71,241	76,143	67,212	51,251
Purchased services	1,826,130	1,934,676	1,932,950	2,053,530	2,127,854	2,278,659	2,682,808	3,072,287	3,090,253	3,122,179
Internal services	561,887	597,453	612,460	640,902	647,967	693,128	756,072	811,469	825,744	875,184
Other	4,690	2,179	14,600	12,702	-	-	-	-	-	-
Total operating expenses	2,863,060	3,039,001	3,155,597	3,316,028	3,400,024	3,668,492	4,194,747	4,679,931	4,722,853	4,816,104
Net revenue available for debt service	\$2,365,111	\$2,143,847	\$2,286,687	\$2,699,133	\$2,414,574	\$3,129,234	\$3,227,984	\$3,244,131	\$3,182,496	\$3,045,757
Net revenue	\$2,365,111	\$2,143,847	\$2,286,687	\$2,699,133	\$2,414,574	\$3,129,234	\$3,227,984	\$3,244,131	\$3,182,496	\$3,045,757
Depreciation expense	(957,838)	(1,000,928)	(1,232,829)	(1,441,745)	(1,477,084)	(1,727,250)	(1,764,017)	(1,830,452)	(1,877,884)	(1,912,143)
Total non-operating income	45,501	-	4,710	2,610	44,553	102	805,134	18,917	3,992	702,395
Total non-operating expenses	(444,463)	(547,171)	(215,530)	(668,862)	(606,945)	(724,442)	(661,746)	(703,538)	(680,329)	(611,931)
Transfers in (out)	(26,520)	-	-	(8,222)	(9,017)	(16,789)	2,819	59,319	72,849	-
Net income (loss)	\$ 981,791	\$ 595,748	\$ 843,038	\$ 582,914	\$ 366,081	\$ 660,855	\$1,610,174	\$ 788,377	\$ 701,124	\$1,224,078
Reserve cash account balances:										
Reserve account	\$ 826,531	\$1,662,660	\$1,662,660	\$1,662,660	\$1,929,835	\$1,929,835	\$1,925,965	\$1,925,965	\$1,925,965	\$1,925,965
Current debt service reserve account	551,654	362,188	1,042,081	1,051,599	1,247,340	1,253,454	1,266,142	1,282,053	1,296,623	1,326,604
Operating reserve account	309,877	318,408	336,700	365,702	396,481	406,426	406,426	406,426	542,532	542,532
Repair/replacement reserve account	374,687	491,613	619,771	662,520	768,028	534,077	648,286	781,670	750,369	900,052
Total reserves	\$2,062,749	\$2,834,869	\$3,661,212	\$3,742,481	\$4,341,684	\$4,123,792	\$4,246,819	\$4,396,114	\$4,515,489	\$4,695,153
Maximum future principal and interest	\$ 826,531	\$1,662,660	\$1,662,660	\$1,662,660	\$1,929,835	\$1,925,965	\$1,925,965	\$1,925,965	\$1,925,965	\$1,925,965
Debt service coverage	286.15%	128.94%	137.53%	162.34%	125.12%	162.48%	167.60%	168.44%	165.24%	158.14%

Source: City of Great Falls, Montana

Note: Sewer Revenue Bonds issued in Fiscal Year 2002; Sewer Revenue Bonds issued in Fiscal Year 2005

¹ Includes all operating revenues and interest income other than bonded construction funds and repair and replacement reserve funds interest earnings.

² Total operating expense exclusive of depreciation.

City of Great Falls, Montana
Current Storm Drain Land Use Classifications and Standard Monthly Service Charges
June 30, 2010

Classification	Rate
Group A Accounts in this group include Single Family; Mobile Home Single Family; Residence Predominant with Business; & Bed & Breakfast Residential.	\$0.3959604 (per 1,000 sq. ft.) + \$1.319868
Group B Accounts in this group include Two Family Residential; Townhouse Residential; Three/Four Family Residential; Condominium Residential; & Mobile Homes and Trailer Courts.	\$0.4949505 (per 1,000 sq. ft.) + \$1.319868
Group C Accounts in this group include Multiple Dwellings; Boarding and Rooming Houses; Retirement and Nursing; Condominium General Business/Office; Financial Institution Bank; Hotel/Motel (1-10 units); Light Industry; Day Care (owner not living on premises); Railroad/Public Utilities; Schools Public/Private; Churches; & Semi-Public.	\$0.6434357 (per 1,000 sq. ft.) + \$1.319868
Group D Accounts in this group include Hotel/Motel (over 10 units); Heavy Industry; General Business; Shopping Centers; Office Buildings/Banks/Financial Cos.; Public Buildings (Governmental Services); Parking Lots; Parks; & Vacant Land (residential and commercial).	\$0.8909109 (per 1,000 sq. ft.) + \$1.319868
Group E Accounts in this group consist of developed property that does not discharge storm water runoff into an underground storm drainage system.	\$0.0989901 (per 1,000 sq. ft.) + \$1.319868

Source: Utility Division, City of Great Falls, Montana.

**City of Great Falls, Montana
Historical Storm Drainage System Accounts
Last Ten Fiscal Years**

Fiscal Year	Group A		Group B		Group C		Group D		Group E		Total		Debt per Connection
	Number of Accounts	Revenues	Number of Accounts	Revenues	Number of Accounts	Revenues	Number of Accounts	Revenues	Number of Accounts	Revenues	Number of Accounts	Revenues	
2001	14,694	\$ 603,510	1,663	\$ 78,160	837	\$ 237,823	971	\$ 246,392	1,171	\$ 49,589	19,336	\$1,215,474	\$ 113
2002	15,974	618,576	1,845	84,491	937	246,035	1,099	272,931	1,241	51,757	21,096	1,273,790	98
2003	14,342	597,562	1,704	84,246	854	234,234	1,009	272,400	1,083	49,720	18,992	1,238,162	102
2004	16,227	781,715	1,837	104,158	938	305,089	1,131	355,275	1,144	62,530	21,277	1,608,767	192
2005	16,342	825,811	1,746	107,430	807	327,220	1,088	382,532	991	61,043	20,974	1,704,037	278
2006	16,505	844,909	1,729	109,664	804	349,839	1,092	390,739	975	63,672	21,105	1,758,822	261
2007	16,750	857,775	1,675	110,014	804	361,996	1,089	392,990	972	63,818	21,290	1,786,593	243
2008	16,795	868,741	1,589	108,042	807	371,851	1,080	390,343	1,025	66,943	21,296	1,805,921	227
2009	16,936	881,156	1,547	105,756	785	368,042	1,070	401,543	1,064	69,451	21,402	1,825,948	209
2010	17,088	891,025	1,466	107,442	778	369,093	1,066	413,898	993	69,429	21,391	1,850,887	192

Source: Utility Division, City of Great Falls, Montana.

City of Great Falls, Montana
Storm Drain System Historical Operating Results and Revenue Bond Coverage
Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Operating Revenues ¹	\$1,404,455	\$1,351,950	\$1,483,189	\$1,724,085	\$1,768,780	\$2,086,414	\$1,942,207	\$1,834,834	\$1,863,553	\$2,048,274
Operating Expenses:										
Personal services	7,845	8,196	8,564	8,839	9,911	10,264	14,045	10,960	41,947	42,478
Supplies	1,393	215	4,558	572	7,680	3,668	3,533	855	5,732	3,926
Other services	16,823	14,691	22,562	20,122	27,984	38,638	27,674	32,421	18,416	32,806
Internal support	250,090	239,980	220,852	227,152	222,534	234,873	248,268	262,009	267,405	270,524
Total operating expenses	<u>276,151</u>	<u>263,082</u>	<u>256,536</u>	<u>256,685</u>	<u>268,109</u>	<u>287,443</u>	<u>293,520</u>	<u>306,245</u>	<u>333,500</u>	<u>349,734</u>
Net operating income	<u>\$1,128,304</u>	<u>\$1,088,868</u>	<u>\$1,226,653</u>	<u>\$1,467,400</u>	<u>\$1,500,671</u>	<u>\$1,798,971</u>	<u>\$1,648,687</u>	<u>\$1,528,589</u>	<u>\$1,530,053</u>	<u>\$1,698,540</u>
Bonded Debt Service Requirements (per Operating Year):										
Principal	\$ 115,000	\$ 120,000	\$ 130,000	\$ 170,000	\$ 319,000	\$ 329,491	\$ 335,000	\$ 352,000	\$ 358,000	\$ 370,000
Interest	114,455	109,430	104,195	66,203	173,689	199,127	183,381	187,908	179,534	172,444
Total	<u>\$ 229,455</u>	<u>\$ 229,430</u>	<u>\$ 234,195</u>	<u>\$ 236,203</u>	<u>\$ 492,689</u>	<u>\$ 528,618</u>	<u>\$ 518,381</u>	<u>\$ 539,908</u>	<u>\$ 537,534</u>	<u>\$ 542,444</u>
Operating year coverage	491.73%	474.60%	523.77%	621.25%	304.59%	340.32%	318.05%	283.12%	284.64%	313.13%
Maximum future principal and interest	\$ 234,628	\$ 234,628	\$ 234,628	\$ 530,161	\$ 530,161	\$ 476,910	\$ 476,910	\$ 475,710	\$ 475,710	\$ 475,710
Bond covenant coverage	480.89%	464.08%	522.81%	276.78%	283.06%	377.21%	345.70%	321.33%	321.64%	357.05%

Source: City of Great Falls

Note: Storm Drain System revenue bonds issued in Fiscal Year 2005.

¹ Includes all operating revenues and interest income excluding interest earnings on the construction account, repair and replacement account, and surplus account.

City of Great Falls, Montana
Golf Courses Pass Holder Rounds Played, Counts and Fees
Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
	Rounds Played									
Pass holders	51,564	49,767	55,606	53,909	47,869	47,157	39,733	38,411	37,912	36,967
	Number of Pass Holders									
Adult full	750	701	790	673	693	583	612	562	560	585
Adult restricted	380	290	334	317	283	265	232	208	207	204
Junior full	106	80	77	46	41	51	51	41	45	49
Junior restricted	36	19	13	19	11	8	14	4	5	9
Total passes	<u>1,272</u>	<u>1,090</u>	<u>1,214</u>	<u>1,055</u>	<u>1,028</u>	<u>907</u>	<u>909</u>	<u>815</u>	<u>817</u>	<u>847</u>
	Pass Fees									
Joint Both Courses Adult full	\$ 395	\$ 415	\$ 415	\$ 450	\$ 450	\$ 525	\$ 525	\$ 575	\$ 575	\$ 575
Joint Both Courses Adult restricted	295	310	310	340	340	400	400	450	450	450
Joint Both Courses Junior full	195	205	205	215	215	225	225	225	225	225
Joint Both Courses Junior restricted	145	155	155	165	165	170	170	170	170	170
Joint Both Courses Couple full	700	770	770	850	850	950	950	1,050	1,050	1,050
Joint Both Courses Couple restricted	500	575	575	630	630	700	700	800	800	800
Anaconda Hills Golf Course Adult full	395	415	415	450	450	400	400	450	450	450
Anaconda Hills Golf Course Adult restricted	295	310	310	340	340	300	300	350	350	350
Anaconda Hills Golf Course Junior full	195	205	205	215	215	190	190	190	190	190
Anaconda Hills Golf Course Junior restricted	145	155	155	165	165	150	150	150	150	150
Anaconda Hills Golf Course Couple full	700	770	770	850	850	750	750	850	850	850
Anaconda Hills Golf Course Couple restricted	500	575	575	630	630	550	550	650	650	650
Eagle Falls Golf Club Adult full	395	415	415	450	450	450	450	500	500	500
Eagle Falls Golf Club Adult restricted	295	310	310	340	340	350	350	400	400	400
Eagle Falls Golf Club Junior full	195	205	205	215	215	200	200	200	200	200
Eagle Falls Golf Club Junior restricted	145	155	155	165	165	160	160	160	160	160
Eagle Falls Golf Club Couple full	700	770	770	850	850	825	825	925	925	925
Eagle Falls Golf Club Couple restricted	500	575	575	630	630	625	625	725	725	725

Source: City of Great Falls, Montana

General Note: Restricted passes are for play on weekdays only. The Rounds Played and Number of Pass Holders are from July 1 to June 30 of each fiscal year. The Couple Full and Couple Restricted pass count is included in the Adult Full and Adult Restricted Number of Pass Holders. The schedule of rounds played and greens fees is on the next page.

City of Great Falls, Montana
Golf Courses Non- Pass Holder Rounds Played and Greens Fees
Last Ten Fiscal Years

	Fiscal Year									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
	Rounds Played									
Green fees - non-pass holders										
9-hole	9,861	8,253	8,782	9,549	9,098	9,872	12,103	11,483	12,157	15,052
18-hole	7,787	9,314	8,785	7,846	6,856	8,574	12,194	11,256	12,350	13,951
Junior	<u>1,612</u>	<u>1,302</u>	<u>1,358</u>	<u>1,187</u>	<u>998</u>	<u>1,083</u>	<u>547</u>	<u>607</u>	<u>1,111</u>	<u>885</u>
Total Green fees - non-pass holders	<u>19,260</u>	<u>18,869</u>	<u>18,925</u>	<u>18,582</u>	<u>16,952</u>	<u>19,529</u>	<u>24,844</u>	<u>23,346</u>	<u>25,618</u>	<u>29,888</u>
	Greens Fees									
Anaconda Hills Golf Course 9-hole Weekday	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 13	\$ 13	\$ 14	\$ 14	\$ 14
Anaconda Hills Golf Course 18-hole Weekday	21	21	24	25	25	21	21	23	23	23
Anaconda Hills Golf Course Junior Weekday	11	11	11	11	11	13	13	13	13	13
Anaconda Hills Golf Course Swingtime Weekday	N/A	N/A	15	15	15	16	16	16	16	16
Anaconda Hills Golf Course 9-hole Weekend	15	15	15	15	15	15	15	16	16	16
Anaconda Hills Golf Course 18-hole Weekend	21	21	24	25	25	24	24	26	26	26
Anaconda Hills Golf Course Junior Weekend	11	11	11	11	11	15	15	15	15	15
Anaconda Hills Golf Course Swingtime Weekend	N/A	N/A	15	15	15	19	19	19	19	19
Eagle Falls Golf Club 9-hole Weekday	15	15	15	15	15	15	15	16	16	16
Eagle Falls Golf Club 18-hole Weekday	21	21	24	25	25	24	24	26	26	26
Eagle Falls Golf Club Junior Weekday	11	11	11	11	11	15	15	15	15	15
Eagle Falls Golf Club Swingtime Weekday	N/A	N/A	15	15	15	18	18	18	18	18
Eagle Falls Golf Club 9-hole Weekend	15	15	15	15	15	16	16	17	17	17
Eagle Falls Golf Club 18-hole Weekend	21	21	24	25	25	27	27	29	29	29
Eagle Falls Golf Club Junior Weekend	11	11	11	11	11	16	16	16	16	16
Eagle Falls Golf Club Swingtime Weekend	N/A	N/A	15	15	15	22	22	22	22	22

Source: City of Great Falls, Montana

City of Great Falls, Montana
Golf Courses Historical Operating Results and Revenue Bond Coverage
Last Ten Fiscal Years

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Operating Revenues ¹	\$1,054,349	\$1,070,131	\$1,107,247	\$1,084,129	\$1,049,533	\$ 1,090,309	\$ 1,168,802	\$ 1,256,900	\$ 1,309,590	\$ 1,421,216
Operating Expenses:										
Personal services	452,268	536,542	580,635	608,222	598,332	604,479	540,444	543,976	569,879	596,703
Supplies	90,726	89,994	113,203	100,251	118,313	143,979	133,236	159,398	189,004	187,866
Other services	95,871	100,136	102,255	133,477	146,986	165,500	166,228	125,811	149,886	124,574
Internal support	187,945	163,521	166,834	139,983	158,005	119,379	154,015	143,746	151,384	143,867
Total operating expenses	<u>826,810</u>	<u>890,193</u>	<u>962,927</u>	<u>981,933</u>	<u>1,021,636</u>	<u>1,033,337</u>	<u>993,923</u>	<u>972,931</u>	<u>1,060,153</u>	<u>1,053,010</u>
Net operating income	<u>\$ 227,539</u>	<u>\$ 179,938</u>	<u>\$ 144,320</u>	<u>\$ 102,196</u>	<u>\$ 27,897</u>	<u>\$ 56,972</u>	<u>\$ 174,879</u>	<u>\$ 283,969</u>	<u>\$ 249,437</u>	<u>\$ 368,206</u>
Bonded Debt Service Requirements (per Operating Year):										
Principal	\$ 70,000	\$ 75,000	\$ 85,000	\$ 125,000	\$ 130,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 170,000
Interest	121,478	117,965	114,103	109,110	103,068	96,629	89,795	82,801	79,701	71,438
Discount and issuance expense ²	5,896	5,727	5,541	5,286	5,393	5,057	4,777	4,511	3,528	3,120
Total	<u>\$ 197,374</u>	<u>\$ 198,692</u>	<u>\$ 204,644</u>	<u>\$ 239,396</u>	<u>\$ 238,461</u>	<u>\$ 241,686</u>	<u>\$ 239,572</u>	<u>\$ 237,312</u>	<u>\$ 238,229</u>	<u>\$ 244,558</u>
Operating year coverage	115.28%	90.56%	70.52%	42.69%	11.70%	23.57%	73.00%	119.66%	104.70%	150.56%
Maximum future principal and interest	\$ 237,717	\$ 237,717	\$ 237,717	\$ 237,717	\$ 237,717	\$ 237,717	\$ 237,717	\$ 237,717	\$ 237,717	\$ 234,653
Bond covenant coverage	95.72%	75.69%	60.71%	42.99%	11.74%	23.97%	73.57%	119.46%	104.93%	156.92%

Source: City of Great Falls

Note: Series 1998 Golf Course Revenue Bonds issued in Fiscal Year 1998, refunded Series 1988 and issued \$1,000,000 in new debt.
Series 1999 Golf Course Revenue Bonds issued in Fiscal Year 1999.

¹ Includes all revenues from rates, fees, charges, and rentals imposed, sales of property and all income received from investments.

² Includes amortization, discount premium, and fiscal agent fees for bond issues.

City of Great Falls, Montana
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds	Special Improvement Districts Bonds	Tax Incremental Bonds	Loans and Contracts Payable	Capital Leases	Loans and Contracts Payable	Revenue Bonds Payable			
2001	\$ -	\$ 2,027,000	\$ 8,815,000	\$ 270,000	\$ 1,459,213	\$ 131,092	\$ 23,931,653	\$36,633,958	19.53%	\$ 1,498
2002	-	1,697,500	8,020,000	270,000	1,489,182	153,556	22,422,236	34,052,474	17.30%	1,381
2003	-	1,184,000	7,044,499	270,000	1,482,629	-	30,819,962	40,801,090	20.07%	1,568
2004	2,500,000	880,000	6,095,003	30,256	1,410,023	-	31,067,754	41,983,036	19.87%	1,582
2005	2,420,000	1,305,000	5,153,978	218,537	1,339,256	3,813,366	36,104,048	50,354,184	22.93%	1,830
2006	2,330,000	1,055,000	4,191,420	265,197	1,246,390	5,659,724	33,804,521	48,552,253	20.78%	1,661
2007	4,526,927	875,000	3,197,288	257,415 ^b	1,147,372	6,862,180	31,469,157	48,335,339	19.84%	1,577
2008	4,259,037	765,000	2,166,538	274,357 ^b	1,041,795	7,129,885	29,035,071	44,671,682	17.19%	1,407
2009	3,961,366	555,000	1,104,126	288,380 ^b	929,222	6,860,149	27,697,993	41,396,236	14.71%	1,203
2010	3,653,944	490,000	2,000,000	177,984 ^b	809,192	6,573,648	27,796,528	41,501,296	13.85%	1,136

^a See Demographic Statistics Schedule for personal income and population data. These ratios are calculated using personal income and population for two prior calendar years.

^b According to MCA, 7-7-4201, funds borrowed from Montana Board of Investments are to be included in the total amount of general obligation debt. These funds are included in the loans and contracts payable column of the Ratios of Outstanding Debt by Type statistical information.

City of Great Falls, Montana
Ratios of Net General Bonded Debt Outstanding and Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Real and Personal Taxable Assessed Value	Percentage of Actual Taxable Value of Property	Per Capita ^a	Debt Limit ^b	Total net debt applicable to limit	Legal debt margin	Total net debt applicable to the limit as a percentage of debt limit
2001	\$ -	\$64,899,235	0.00%	\$ -	\$16,904,719	\$ -	\$16,904,719	0.00%
2002	-	65,473,306	0.00%	-	16,844,001	-	16,844,001	0.00%
2003	-	64,776,978	0.00%	-	28,766,654	-	28,766,654	0.00%
2004	2,500,000	65,328,553	3.83%	94	33,771,917	2,500,000	31,271,917	7.99%
2005	2,420,000	66,377,650	3.65%	88	30,244,129	2,420,000	27,824,129	8.70%
2006	2,330,000	68,026,995	3.43%	80	31,798,238	2,330,000	29,468,238	7.91%
2007	4,619,795 ^c	70,990,415	6.51%	151	32,983,690	4,526,927	28,456,763	16.23%
2008	4,259,037 ^c	73,776,332	5.77%	134	57,983,231	4,259,037	53,724,194	7.93%
2009	3,961,366 ^c	76,405,690	5.18%	115	60,474,851	3,961,366	56,513,485	7.01%
2010	3,653,944 ^c	76,862,700	4.75%	100	62,441,688	3,653,944	58,787,744	6.22%

^a See Demographic Statistics Schedule for personal income and population data. These ratios are calculated using personal income and population for two prior calendar years.

^b Effective July 1, 2007 the legal debt limit increases from 1.51% to 2.5% of the assessed value of taxable property according to MCA 7-4-4201.

^c According to MCA, 7-7-4201, funds borrowed from Montana Board of Investments are to be included in the total amount of general obligation debt. These funds are included in the loans and contracts payable column of the Ratios of Outstanding Debt by Type statistical information.

The debt limitation may not exceed 2.50% of the total assessed value of taxable property within the city as ascertained by the last assessment for state and county taxes.

The general obligation debt does not require any reserves.

City of Great Falls, Montana
Computation of Direct And Overlapping General Obligation Debt
June 30, 2010

Jurisdiction	General Obligation Debt Outstanding¹	Percent Allocable to City¹	Amount Allocable to City
Elementary School District No. 1	\$ -	0.00%	\$ -
High School District No. 1	-	0.00%	-
Cascade County	5,740	72.20%	4,144
Total overlapping debt			4,144
Total direct debt ²			3,653,944
Total direct and overlapping debt			<u>\$ 3,658,088</u>

¹ Accounting Office of Clerk and Recorder Cascade County, Montana

² City of Great Falls, Montana

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Great Falls. This process recognizes that the entire debt burden borne by the residents and businesses should be taken into account when considering the city's ability to issue and repay long-term debt. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**City of Great Falls, Montana
Demographic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population ¹	Personal Income ²	Per Capita Income ²	School Enrollment ³	Unemployment Rate ⁴
2001	56,993	\$ 1,875,979	\$ 24,463	11,889	5.0%
2002	56,690 ⁵	1,968,099	24,661	11,643	4.0%
2003	56,046	2,033,430	26,016	11,007	4.3%
2004	56,155	2,112,966	26,546	10,891	3.9%
2005	56,503	2,195,749	27,523	10,727	3.9%
2006	56,338	2,336,656	29,231	10,625	3.4%
2007	58,536 ⁶	2,436,097	30,647	10,474	2.5%
2008	58,827	2,599,000	31,740	10,410	3.4%
2009	59,251	2,814,771	34,417	10,336	4.4%
2010	59,366	2,996,541	36,533	10,159	5.8%

¹ U.S. Census Bureau, Population Estimates, for one calendar year prior.

² U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System for Cascade County, Montana www.bea.doc.gov/bea/regional/bearfacts. The personal income and per capita income information is for two calendar years prior. Personal income estimates are in thousands of dollars.

³ Great Falls School District No. 1. Great Falls, Montana.

⁴ Montana Department of Labor & Industry Research & Analysis Bureau for Cascade County.
<http://data.bls.gov>.

⁵ U.S. Census Bureau, 2000 Census.

⁶ Based on challenge by City of Great Falls accepted by U.S. Census Bureau on November 9, 2007.

**City of Great Falls, Montana
Major Employers
Current Year and Nine Years Ago**

Employer	2010			2001		
	Number of Employees ¹	Rank	Percentage of Total Employment	Number of Employees ¹	Rank	Percentage of Total Employment
Malmstrom Air Force Base	4,740 ²	1	16%	4,686 ²	1	16%
Benefis Health Care Center	2,550	2	8%	2,010	2	7%
Great Falls Public Schools	1,550	3	5%	1,107	3	4%
Montana Air National Guard	1,062 ²	4	3%	-	-	-
Great Falls Clinic	583	5	2%	580	4	2%
N.E.W. Customer Services Cos.	580	6	2%	500	6	2%
City of Great Falls	527 ³	7	2%	472	7	2%
Cascade County	527	8	2%	576	5	2%
Wal-Mart	487	9	2%	459	8	2%
Albertsons	261	10	1%	323	10	1%
Sletten Construction	-	-	-	375	9	1%

Source: Great Falls Tribune, Great Falls Montana Outlook 2010 printed February 28, 2010
www.greatfallstribune.com.

List completed February 2010. Ranking based on total employees.

¹ Full-time equivalents in full and part time positions.

² Includes military and civilian personnel.

³ Does not include seasonal labor.

Full-time equivalent is a term used, whereby the number of scheduled hours is divided by the hours in a full work week. The hours of several part time agents may add up to one FTE.

City of Great Falls, Montana
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Mayor/City Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Housing Authority	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
City Manager	3.00	3.00	3.00	4.00	4.40	4.25	4.25	4.29	3.29	3.29
City Clerk	1.50	2.50	3.00	3.00	2.25	1.25	1.25	1.29	1.29	1.29
Cable 7	-	-	-	-	-	-	1.00	1.00	0.50	0.50
Analysis & Budget	9.00	9.00	2.00	2.00	-	-	-	-	-	-
Human Resources	3.10	3.16	3.66	3.66	3.66	3.66	3.66	3.66	3.66	3.66
City Planning	8.50	9.00	8.00	8.00	8.60	7.60	7.60	7.60	7.60	7.60
Community Development	19.50	19.44	19.44	20.44	22.44	23.43	20.94	20.94	21.94	20.94
Fairgrounds	20.50	20.50	24.97	-	-	-	-	-	-	-
Fire	67.00	67.00	67.00	67.00	67.00	67.00	67.00	68.00	68.00	68.00
Fiscal Services	27.90	28.30	34.30	34.30	38.12	38.05	37.90	38.40	38.40	36.90
Legal	3.70	4.70	4.00	4.00	4.60	5.80	5.80	6.30	6.30	6.25
Library	21.53	23.38	23.56	22.27	22.52	21.76	21.05	21.30	21.30	20.78
Park & Recreation	34.00	33.00	36.43	39.43	40.98	78.17	77.50	76.77	86.22	89.72
Police	112.00	112.00	115.00	115.00	115.00	117.00	119.00	133.50 ¹	129.50	129.00
Public Works	114.50	113.50	112.50	116.00	119.15	130.93	132.33	132.75	133.95	132.57
Total	469.23	471.98	480.36	462.60	472.22	522.40	522.78	539.30	545.45	544.00

Source: City of Great Falls Budget Office

In 2006 seasonal employees were included in the totals.

Full-time equivalent is a term used, whereby the number of scheduled hours is divided by the hours in a full work week.

The hours of several part time employees may add up to one FTE.

¹ This year the City took over operations at the Animal Shelter and the employees were added to the Police Department.

City of Great Falls, Montana
Capital Asset Statistics by Function/Program
Last Ten Years

Function/Program	Calendar Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Fire Department										
Number of Stations	4	4	4	4	4	4	4	4	4	4
Number of Training Centers	1	1	1	1	1	1	1	1	1	1
Number of Fire Vehicles	18	18	18	18	18	18	18	18	18	19
Police Department										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Police Vehicles	50	51	56	59	59	63	63	64	64	64
Sanitation										
Number of Collection Trucks	21	21	21	21	21	18	21	21	21	21
Streets										
Miles of Streets/Alleys	352	352	352	353	365	361	361	366	366	366
Miles of Street Stripping	50	50	50	50	50	50	50	65	65	71
Street Signs	10,475	10,898	10,948	10,585	12,000	11,000	11,000	11,400	11,770	11,770
City/State Street Signals	84	84	84	84	87	89	89	89	89	89
Housing Authority										
Affordable Housing Units	16	16	16	16	16	16	16	16	16	16
Public Housing Units	490	490	490	490	490	490	490	490	490	490
Water										
Water mains (miles)	277.29	278.47	279.60	281.30	283.45	291.96	296.75	303.38	305.38	307.38
Fire hydrants	2,785	2,796	2,804	2,822	2,837	2,925	2,986	3,054	3,085	3,108
Storage capacity (million gallons)	12.25 ¹	12.25 ¹	12.25 ¹	12.25 ¹	12.25 ¹	12.25 ¹	12.25 ¹	12.25 ¹	12.25 ¹	12.25 ¹
Sanitary Sewer										
Sanitary sewers (miles)	216.52	217.67	218.63	219.67	220.76	229.34	233.99	238.82	240.32	241.64
Storm sewers (miles)	104.17	104.37	106.20	106.51	106.77	109.23	111.10	114.00	114.65	115.27
Treatment capacity (million gallons)	21 ²	21 ²	21 ²	21 ²	21 ²	21 ²	21 ²	21 ²	21 ²	21 ²
Parks and recreation										
Number of parks	68	69	69	70	74	74	74	64	64	64
Acreage of parks	1,067	1,067	1,067	1,105	1,138	1,138	1,150	1,150	1,150	1,150
Trees (approximately)	33,000	33,000	37,000	37,000	41,817	46,139	46,139	47,083	47,083	47,083
Pools	4	4	4	4	4	4	4	4	4	4
Golf Courses	2	2	2	2	2	2	2	2	2	2
Skate Park	-	-	-	1	1	1	1	1	1	1
	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Parking										
Parking lots	6	6	6	6	6	6	6	6	6	6
Parking garages	2	2	2	2	2	2	2	2	2	2
Off street parking spaces	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143
Metered parking spaces	1,050	1,050	1,050	1,050	1,050	1,050	1,100	1,100	1,100	1,100
Library										
Number of Books Purchased	8,405	9,610	10,018	9,529	10,625	9,342	9,415	7,639	11,014	9,033

¹ This storage capacity does not include 3.45 million gallons of clearwells at the Wastewater Treatment Plant

² This treatment capacity is a daily number.





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Certified Public Accountants and Business Advisors

**To the Honorable Mayor,
City Commissioners, and City Manager
City of Great Falls, Montana**

**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**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Great Falls, Montana as of and for the year ended June 30, 2010, which collectively comprise the City of Great Falls, Montana's basic financial statements and have issued our report thereon dated December 16, 2010. 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. We did not audit the financial statements of the Great Falls Business Improvement District, the Great Falls Tourism Business Improvement District, and the Great Falls Public Library Foundation. Those financial statements were audited by other auditors whose reports have been furnished to us, and our report on compliance and on internal control over financial reporting, insofar as it relates to the Great Falls Business Improvement District and the Great Falls Tourism Business Improvement District, is based upon the reports of the other auditors. The financial statements of the Great Falls Public Library Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Great Falls, Montana's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Great Falls, Montana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Great Falls, Montana's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

**To the Honorable Mayor,
City Commissioners and City Manager
City of Great Falls, Montana
Page 2**

Compliance and Other Matters

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

We noted certain other matters that we have reported to the management of the City of Great Falls, Montana in a separate letter dated December 16, 2010.

This report is intended solely for the information and use of the audit committee, management, others within the organization, City Commission, the State of Montana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Junkermier, Clark, Campanella, Stevens, P.C.

Great Falls, Montana
December 16, 2010



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Certified Public Accountants and Business Advisors

**To the Honorable Mayor,
City Commissioners and City Manager
City of Great Falls, Montana**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the City of Great Falls, 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 the City of Great Falls, Montana's major federal programs for the year ended June 30, 2010. The City of Great Falls, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of Great Falls, Montana's management. Our responsibility is to express an opinion on the City of Great Falls, Montana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Great Falls, 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. Our audit does not provide a legal determination on the City of Great Falls, Montana's compliance with those requirements.

In our opinion, the City of Great Falls, Montana complied, in all material respects, with the 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, 2010.

Internal Control Over Compliance

Management of the City of Great Falls, Montana, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Great Falls, Montana's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Great Falls, Montana's internal control over compliance.

**To the Honorable Mayor,
City Commissioners and City Manager
City of Great Falls, Montana
Page 2**

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

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

This report is intended solely for the information and use of the audit committee, management, others within the organization, City Commission, the State of Montana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Junkermier, Clark, Campanella, Stevens, P.C.

Great Falls, Montana
December 16, 2010

City of Great Falls, Montana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Funding Agency	Federal CFDA Number	Program Number	Program or Award Amount	Balance July 1, 2009	Grant Revenues	Expenditures	Balance June 30, 2010
Department of Housing and Urban Development							
Direct Programs							
Community Development Block Grant Entitlement Program	14.218	B07-MC-30-0002	\$ 983,697	\$ -	\$ 30,400	\$ 30,400	\$ -
Community Development Block Grant Entitlement Program	14.218	B08-MC-30-0002	917,014	-	496,674	496,674	-
Community Development Block Grant Entitlement Program	14.218	B09-MC-30-0002	931,312	-	724,547	724,547	-
HOME Investment Partnership Program	14.239	M06-MC-30-0218	406,870	-	179,709	179,709	-
HOME Investment Partnership Program	14.239	M07-MC-30-0218	406,874	-	39,679	39,679	-
HOME Investment Partnership Program	14.239	M08-MC-30-0218	394,063	-	355,330	355,330	-
HOME Investment Partnership Program	14.239	M09-MC-30-0218	439,426	-	290,755	290,755	-
Pass-through State of Montana Department of Commerce							
HERA NSP Projects ARRA	14.228	MT-NSP-005-01-001B	1,299,853	-	925,900	925,900	-
Total Department of Housing & Urban Development				-	3,042,994	3,042,994	-
Department of Transportation							
Direct Programs							
Highway Planning and Construction	20.205	N/A	\$ 417,802	-	282,554	282,554	-
Community Transportation Enhancement Program	20.205	N/A	332,478	-	187,613	187,613	-
Federal Transit Metropolitan Planning Funds	20.505	N/A	102,951	-	95,674	95,674	-
CTEP Recovery Program ARRA	20.505	N/A	1,000,000	-	300,227	300,227	-
Pass-through Montana Department of Transportation							
State Highway Safety-Radar	20.600	2009-08-08-26	18,000	-	18,000	18,000	-
State Highway Safety-STEP	20.600	2010-05-04-34	10,000	-	5,001	5,001	-
State Highway Safety-STEP	20.600	2009-11-04-35	15,500	-	8,936	8,936	-
MACI-Air Quality Equipment	20.505	N/A	115,037	-	115,037	115,037	-
Pass-through Montana Department of Military Affairs							
HAZMAT Training	20.703	N/A	26,900	-	18,000	18,000	-
Total Department of Transportation				-	1,031,042	1,031,042	-
Department of Justice							
Direct Programs							
Bulletproof Vest Program	16.607	N/A	\$ 11,845	\$ -	\$ 1,396	\$ 1,396	\$ -
Bulletproof Vest Program	16.607	N/A	17,175	-	3,830	3,830	-
COPS Firearm Training Scenario	16.710	2009CKWX0468	282,700	-	174,843	174,843	-
COPS Tech Grant	16.710	2008CDWX0586	444,268	-	329,233	329,233	-
COPS Hiring Grant ARRA	16.710	2009RKWX0521	837,148	-	62,995	62,995	-
Justice Assistance Grant ARRA	16.804	2009-SB-B9-3087	174,866	-	174,866	174,866	-
Justice Assistance Grant	16.738	2009-DJ-BX-0190	26,365	-	4,952	4,952	-
Justice Assistance Grant	16.738	2007-DJ-BX-0732	67,692	-	49,763	49,763	-
Pass-through Montana Board of Crime Control							
Project Safe Neighborhoods	16.609	08-O01-90434	32,530	-	1,986	1,986	-
Enforcing Underage Drinking Laws	16.727	06-C01-90198	547,168	-	70,757	70,757	-
Enforcing Underage Drinking Laws	16.727	08-U01-90462	64,517	-	45,832	45,832	-
Total Department of Justice				-	920,453	920,453	-

Continued on next page

City of Great Falls, Montana
Schedule of Expenditures of Federal Awards (Concluded)
Year Ended June 30, 2010

<u>Funding Agency</u>	<u>Federal CFDA Number</u>	<u>Program Number</u>	<u>Program or Award Amount</u>	<u>Balance July 1, 2009</u>	<u>Grant Revenues</u>	<u>Expenditures</u>	<u>Balance June 30, 2010</u>
Department of the Interior							
Pass through Montana Historic Preservation Office							
Historic Preservation Fund	15.904	MT-09-016	\$ 5,500	\$ -	\$ 4,125	\$ 4,125	\$ -
Historic Preservation Fund	15.904	MT-10-016	5,500	-	1,375	1,375	-
West Bank Park Development	15.904	PA III-09-002	\$ 10,000	-	5,112	5,112	-
Total Department of the Interior				-	10,612	10,612	-
Department of Homeland Security							
Pass-through State of Montana							
HAZMAT Trailer Equipment	97.067	2007-GE-T6-0062	\$ 44,167	\$ -	\$ 4,362	\$ 4,362	\$ -
HAZMAT Trailer Equipment	97.067	2009-GE-T6-0062	44,167	-	25,910	25,910	-
EMPG Grant	97.042	2009-EP-E9-0009	96,148	-	20,305	20,305	-
Total Department of Homeland Security				-	50,577	50,577	-
National Endowment for the Arts							
Pass-through Montana Committee for Humanities							
Festival of the Book	45.129	10R10	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
Pass-through TourWest							
Bodyvox	45.025	TWP090285	2,500	-	2,500	2,500	-
New Christy Minstrels	45.025	TWP090349	1,875	-	1,875	1,875	-
Total National Endowment for the Arts				-	5,875	5,875	-
Department of Energy							
Direct Programs							
Energy Efficiency & Conservation Block Grant ARRA	81.128	DE-SC0003031	\$ 570,100	\$ -	\$ 243,659	\$ 243,659	\$ -
Total Department of Energy				-	243,659	243,659	-
Environmental Protection Agency							
Pass-through State of Montana DNRC							
Sewer Revolving Loan Fund ARRA	66.468	SRF-10197	\$ 390,700	\$ -	\$ 372,736	\$ 372,736	\$ -
Sewer Revolving Loan Fund - Debt Portion ARRA	66.468	SRF-10198	359,300	-	136,567	136,567	-
Drinking Water Revolving Fund ARRA	66.468	WRF-10149	416,300	-	21,107	21,107	-
Drinking Water Revolving Fund - Debt Portion ARRA	66.468	WRF-10150	333,700	-	320,000	320,000	-
Drinking Water Revolving Fund - Debt Portion	66.468	WRF-09125	4,010,000	-	1,963,285	1,963,285	-
Total Environmental Protection Agency				-	2,813,695	2,813,695	-
Total Expenditures of Federal Awards				\$ -	\$ 8,118,907	\$ 8,118,907	\$ -

City of Great Falls, Montana
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

1. Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance of the City of Great Falls, Montana. The City of Great Falls, Montana's reporting entity is defined in Note 1 to the City's financial statements. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included in the schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's financial statements.

City of Great Falls, Montana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of the City of Great Falls, Montana.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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.
3. No instances of noncompliance material to the financial statements of the City of Great Falls, Montana, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the City of Great Falls, Montana expresses an unqualified opinion.
6. There were no audit findings related to federal award programs for the City of Great Falls, Montana that we are required to report.
7. The programs tested as a major program include:
 - a. HERA NSP Projects ARRA – (CFDA #14.228)
 - b. Community Development Block Grant Entitlement Program – (CFDA #14.218)
 - c. Community Development Block Grant Entitlement Program – (CFDA #14.218)
 - d. Community Development Block Grant Entitlement Program – (CFDA #14.218)
 - e. COPS Firearm Training Scenario – (CFDA #16.710)
 - f. COPS Tech Grant – (CFDA #16.710)
 - g. COPS Hiring Grant ARRA – (CFDA #16.710)
 - h. Justice Assistance Grant ARRA – (CFDA #16.804)
 - i. Highway Planning and Construction – (CFDA #20.205)
 - j. CTEP Recovery Program ARRA – (CFDA #20.205)
 - k. Community Transportation Enhancement Program – (CFDA #20.205)
 - l. Sewer Revolving Loan Fund ARRA – (CFDA #66.468)
 - m. Sewer Revolving Loan Fund – Debt Portion ARRA (CFDA #66.468)
 - n. Drinking Water Revolving Fund ARRA – (CFDA #66.468)
 - o. Drinking Water Revolving Fund – Debt Portion ARRA (CFDA #66.468)
 - p. Drinking Water Revolving Fund – Debt Portion (CFDA #66.468)
 - q. Energy Efficiency & Conservation Block Grant ARRA (CFDA #81.128)
8. The threshold for distinguishing Types A and B programs was \$300,000 in expenditures.
9. The City of Great Falls, Montana qualified as a low-risk auditee.

B. Findings – Financial Statement Audit

None.

C. Findings and Questioned Costs – Major Federal Program Award Audit

None.

**City of Great Falls, Montana
Independent Auditor's Report on Compliance and on
Internal Control Over Financial Reporting
Status of Prior Year Comments
June 30, 2010**

There were no prior year audit findings relative to major federal award programs.





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December 16, 2010

To the Audit Committee
City of Great Falls, Montana

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Great Falls, Montana for the year ended June 30, 2010. The discretely presented component units were audited by other auditors whose reports thereon have been furnished to us. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 13, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Great Falls, Montana are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimates of the lives of depreciable assets and timetables for replacements of assets as set forth in the Equipment Revolving Schedule (ERS). Estimated replacement reserves as calculated in the ERS affects the restricted cash in many funds. We evaluated the key factors and assumptions used to develop the estimated lives of depreciable assets and calculations of the estimated replacement reserves in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the deferred energy imbalance expenses (Prepaid Items) in the Electric enterprise fund. The asset was written off in the current fiscal year in the amount of \$657,234, with an expense recognized in the same amount under Purchased Services. We evaluated the key factors and assumptions used to calculate this change in estimate and write-off of this asset in determining that it is reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures regarding the Electric enterprise fund are deemed sensitive due to the publicity received with regard to this fund. The disclosures in the notes to the financial statements that address this fund include Note 1(k) (page 42), Note 13 (page 70), Note 14 (page 71), and Note 17 (pages 73-74). These notes provide added details to the users of the financial statements regarding the write-off of the prepaid asset, the assignment and assumption agreement with Electric City Power, the security agreement with Electric City Power, and the deficit net assets of the Electric enterprise fund.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 16, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other matters

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Great Falls, Montana's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Current Year Comments

Debt

During the current fiscal year, the City did not meet the debt service coverage covenant provision for the West Bank Urban Renewal Tax Increment bonds. The resolution requires the tax increment tax collected and available for debt service is at least 1.25 times coverage on total tax increment parity debt above the amount of tax increment taxes received.

Recommendation

We recommend the City review this covenant provision and make necessary adjustments for meeting the provision.

Status of Prior Year Comments

Compliance with Ordinance 2925

Section 5.20.070 of Ordinance 2925 states the rates and charges of Electric City Power (included in the Electric Utility Fund) "shall be designed to enable the Corporation to operate on a self-sufficient and self-sustaining basis and to produce revenues at all times sufficient to pay all operating, maintenance, debt service, repair and replacement costs of the Corporation and to provide reserves necessary or desirable for working capital, capital improvements and replacements and rate stabilization purposes." The City was not in compliance with this section of the Ordinance. We recommended the City review this Ordinance and the operations of Electric City Power to be in compliance with this Ordinance.

Current Status

The City is not in compliance with this Ordinance in the current year. We continue to make the above recommendation.

Debt

During the years ended June 30, 2001 through 2009, the City did not meet the rate covenant provision for the Golf Course revenue bonds. The percent of bond coverage was less than the required 140%. The bond covenants require the City to prepare a schedule of altered rates, charges and rentals.

Current Status

The rate covenant was met in the current fiscal year ended 2010.

This information is intended solely for the use of the Audit Committee of the City of Great Falls, Montana and management of the City of Great Falls, Montana and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,

Junkermier, Clark, Campanella, Stevens, P.C.
Great Falls, Montana

CITY OF GREAT FALLS, MONTANA
Financial and Compliance Audit
For the Year Ended June 30, 2010

RESPONSE TO INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE:

CURRENT COMMENTS AND RECOMMENDATIONS

Debt

During the current fiscal year, the City did not meet the debt service coverage covenant provision for the West Bank Urban Renewal Tax Increment bonds. The resolution requires the tax increment tax collected and available for debt service is at least 1.25 times coverage on total tax increment parity debt above the amount of tax increment taxes received.

Recommendation

We recommend the City review this covenant provision and make necessary adjustments for meeting the provision.

Response

The debt service coverage was not in compliance due to the timing of the debt issuance versus the taxes being collected. The City expects to be in compliance with the covenant in Fiscal Year 2011.

PRIOR YEAR COMMENTS AND THEIR CURRENT STATUS

Compliance with Ordinance 2925

Section 5.20.070 of Ordinance 2925 states the rates and charges of Electric City Power (included in the Electric Utility Fund) "shall be designed to enable the Corporation to operate on a self-sufficient and self-sustaining basis and to produce revenues at all times sufficient to pay all operating, maintenance, debt service, repair and replacement costs of the Corporation and to provide reserves necessary or desirable for working capital, capital improvements and replacements and rate stabilization purposes." The City was not in compliance with this section of the Ordinance. We recommend the City review this Ordinance and the operations of Electric City Power to be in compliance with this Ordinance.

Current Status

The City is not in compliance with this Ordinance in the current year. We continue to make this recommendation.

Response

The City continues to review this Ordinance and the operations of Electric City Power. Various options are being addressed that include customer contract issues and other related contract obligations.

Debt

During the years ended June 30, 2001, through 2009, the City did not meet the rate covenant provision for the Golf Course revenue bonds. The percent of bond coverage was less than the required 140%. The bond covenants require the City to prepare a schedule of altered rates, charges and rentals.

Current Status: The rate covenant was met in the current fiscal year ended 2010.

Response

The City implemented a 6% rate increase for the 2011 golf season to assist with the continuation of meeting the revenue bond covenants.



Item: Interlocal Agreement for MPDES Storm Water Permit & Storm Water Management Program – O.F. 1361.1

From: Public Works Department/Engineering Division

Initiated By: Engineering Division

Presented By: Jim Rearden, Public Works Director

Action Requested: City Commission Approve Agreement

Suggested Motion:

1. Commissioner moves:

"I move the City Commission approve the Interlocal Agreement (Agreement) between the City of Great Falls and Cascade County (County) and the Montana Department of Transportation (MDT) for Montana Pollution Discharge Elimination System (MPDES) Storm Water Permit (Permit) and Storm Water Management Program (SWMP) – O.F. 1361.1 and authorize the City Manager to execute the agreement."

2. Mayor calls for a second, discussion, inquiries from the public, and calls for the vote.

Staff Recommendation: It is recommended that the City Commission approve the Agreement between the City, County, and MDT for the Permit and SWMP – O.F. 1361.1 and authorize the City Manager to execute the agreement."

Background:

Significant Impacts

In 1999, the United States Environmental Protection Agency promulgated rules establishing Phase II of the National Pollutant Discharge Elimination System (NPDES) storm water program. The Phase II program for municipal separate storm sewer systems (MS4s) required owner/operators of small systems (generally served by populations between 50,000 to 100,000) to implement a storm management program as a means to control polluted discharges from the MS4. The Montana Department of Environmental Quality (MDEQ) was given primacy to implement and enforce the federal storm water discharge regulations and refers to the Permit as the Montana Pollutant Discharge Elimination System (MPDES).

In 2002, the MDEQ notified the City, County, MDT, and Malmstrom AFB that they are charged with the responsibility to apply for a storm water discharge permit, either together or separately, by March 10, 2003, and to develop a plan or plans over the 5-year term of the permit for implementing and enforcing a Storm Water Program for the Great Falls Urbanized Area.

The City, County, and MDT decided that combining efforts and resources was the most economical approach to meeting the extensive requirements of the MPDES Storm Water Permit and subsequently agreed to form a partnership and apply for a MPDES Storm Water Permit as co-permittees. Malmstrom AFB decided to apply for the permit separately. On July 18, 2006, the MDEQ granted the City, County, and MDT authorization to discharge under a General Permit for Storm Water Discharge Associated with MS4s.

The first generation Permit expired on December 31, 2009. A second generation Permit was issued by the MDEQ on January 14, 2010 with the City, State and MDT continuing to be co-permittees. The second generation Permit is effective from January 1, 2010 through December 31, 2015. This Agreement is applicable to the second generation Permit and SWMP and will be in effect during the same time period.

Workload Impacts

City Public Works staff have worked closely with the County and MDT under the first generation Permit in implementing and administering a cohesive and coherent SWMP in meeting the requirements of the Permit. This Agreement will continue this good working relationship over the next 5-year Permit term.

Purpose

It is the purpose of this Agreement to delineate the responsibilities of the participating agencies (City, County and MDT) for development, submission, and implementation of the Permit and SWMP for the Great Falls Urbanized Area.

This Agreement sets forth responsibilities for ownership and maintenance of existing storm water infrastructure, existing storm water minimum control measures, existing Best Management Practices (BMP's), and development, implementation, enforcement and financing of the SWMP to continue to be developed, updated and implemented over the new Permit period.

Conclusion

City staff recommends approving the Agreement between the City, County, and MDT.

Concurrences:

Staff has reviewed the terms of the new Agreement and concurs that it is consistent with requirements of the second generation Permit and that it benefits all co-permittees.

Fiscal Impact:

Storm Drain funding has and will continue to fund the administrative and other costs of complying with the Permit.

Alternatives:

The City Commission could disapprove the Interlocal Agreement between the City, County, and MDT. However, the MPDES Permit requires that there be an agreement between co-permittees and disapproval may place the City in jeopardy of not meeting that requirement.

Attachment: Interlocal Agreement for MPDES Storm Water Permit
(Not available online; on file in City Clerk's Office.)



Item: Agreement between the City of Great Falls and Benefis Healthcare for reimbursement of public improvements costs incurred in conjunction with the Great Falls Orthopedics Institute Development - O. F. 1545.

From: Engineering Division

Initiated By: Benefis Healthcare

Presented By: Jim Rearden, Public Works Director

Action Requested: City Commission approve Agreement

Suggested Motion:

1. Commissioner moves:

"I move the City Commission approve the Agreement between the City of Great Falls and Benefis Healthcare for reimbursement of public improvements costs incurred in conjunction with the Great Falls Orthopedics Institute Development - O. F. 1545 and authorize the City Manager to execute the agreement."

2. Mayor calls for a second, discussion, inquiries from the public, and calls for the vote.

Staff Recommendation: It is recommended that the City Commission approve the Agreement with Benefis Healthcare for reimbursement of public improvements costs incurred in conjunction with the Great Falls Orthopedics Institute development - O. F. 1545.

Background:

Significant Impacts

As part of the Great Falls Orthopedics Institute development, Benefis Healthcare incurred costs of \$384,953.65 for design and construction of public sanitary sewer, storm drain, street and water main improvements along 15th Avenue South between 25th and 26th Streets, and 25th Street between 13th and 15th Avenues South. The purpose of this Agreement is: 1) City to reimburse Benefis Healthcare for costs incurred in conjunction with public street and water main improvement completed west of the center line of 25th Street South adjacent to Soroptimist Village and 2) for the City to seek reimbursement costs incurred from the future developer(s) of the currently undeveloped and un-annexed easterly portion of Block 30, Replat of Lincoln Heights Addition for public storm drain, street, and water main improvements constructed adjacent to that property.

The City's reimbursement is for the cost of public water and street improvements completed in 25th Street South adjacent to Soroptimist Village. Soroptimist Village was developed in the 1960's and was not required at that time to construct or pay for any uncompleted public improvements along the easterly side of the property in 25th Street South. The design and construction of a full width street and looped water main along 25th Street South between 13th and 15th Avenues South was determined to be in the City's best interest as part of the Great Falls Orthopedics Institute development. The City's total reimbursement amount for street and water improvements is \$37,257.13.

The developer(s)' future reimbursement is for the cost of public storm drain, street and water main improvements completed in 15th Avenue South and 25th Street South adjacent to the easterly portion of Block 30, Replat of Lincoln Heights Addition. The developer(s)' possible future reimbursement amount is \$71,398.79. The Agreement requires the City to endeavor to seek reimbursement from future developer(s) through the development/annexation process.

Workload Impacts

City engineering staff worked closely with Benefis' consultant engineer (TD&H) during the design and construction phases of the public improvements. TD&H completed the design and construction contract documents while City engineering performed construction phase inspection. United Materials was awarded a construction contract based on their bid proposal, qualifications, and ability to complete the work in a timely manner.

Purpose

(See above under Significant Impacts)

Project Work Scope

The project work scope included 3 blocks of residential street and water main, and 1 block of storm and sanitary sewer mains.

Evaluation and Selection Process

Three bids were received by Benefis Healthcare for the public improvements construction contract. United Materials submitted the low bid in the amount of \$323,337.50. Other bid amounts were Liggett Construction \$390,232, and Shumaker Trucking & Excavating, Inc. \$461,820. City staff reviewed the unit costs and determined they were acceptable.

Conclusion

City staff recommends approving the Agreement between the City of Great Falls and Benefis Healthcare for reimbursement of public improvements costs incurred in conjunction with the public improvements for the Great Falls Orthopedics Institute development.

Concurrences:

Public Works staff has reviewed the terms of the Agreement and concurs they are consistent with development policy and procedures.

Fiscal Impact:

Street and water funding in the amounts of \$18,451.76 and \$18,805.37, respectively, are available for the City's reimbursement.

Future reimbursements to Benefis for the easterly portion of Block 30, Replat of Lincoln Heights Addition will be by the developer(s) of that property at the time of annexation.

Alternatives:

The City Commission could disapprove the Agreement between the City and Benefis Healthcare.

Attachment: Agreement - City of Great Falls and Benefis Healthcare

(Not available online; on file in City Clerk's Office.)

Regular City Commission Meeting

Mayor Winters presiding

CALL TO ORDER: 7:00 PM

PLEDGE OF ALLEGIANCE – Girl Scout Troop 3111

MOMENT OF SILENCE

ROLL CALL: City Commissioners present: Michael J. Winters, Robert Jones, Bill Bronson, Mary Jolley and Fred Burow. Also present were the City Manager, Deputy City Manager, City Attorney, Directors of Fiscal Services, Library, Park and Recreation, Planning and Community Development, Public Works, the Executive Director of the Housing Authority, Fire Chief, Police Chief and the City Clerk.

NEIGHBORHOOD COUNCILS

1. MISCELLANEOUS REPORTS AND ANNOUNCEMENTS.

NC 4. **Sandra Guynn**, Chair NC 4, thanked both the City and County Commissions for coming together and reducing the speed limit on 10th Avenue North between 38th and 57th Streets. Ms. Guynn also discussed the deplorable living conditions at the trailer park located at 4727 2nd Avenue North. She offered the assistance of Neighborhood Council 4 to help with the situation and blight in the neighborhood.

NC 3. **Richard Calsetta**, Official Delegate NC 3, discussed concerns expressed at recent Neighborhood Council meetings regarding the issue of re-addressing Montana Avenue and 22nd Avenue NW, and address confusion for emergency responders. Fire Marshal Bennyhoff and City Mapping Specialist Halcro attended the December 2nd meeting and explained how the new software program works for emergency responders. Mr. Calsetta commented that this issue will be readdressed and more information will be provided at the February meeting.

BOARDS & COMMISSIONS

Advisory Commission on International Relationships.

2. MISCELLANEOUS REPORTS AND ANNOUNCEMENTS.

Cyndi Baker, Treasurer for the Advisory Commission on International Relationships, reported that the Russian delegation is in Great Falls. She invited everyone to attend a public reception on Friday from 4:15-5:45p.m. at the Great Falls Public Library.

PUBLIC HEARINGS

GDBG & HOME Grant/Consolidated Plan Community Needs

3. CDBG & HOME GRANT/CONSOLIDATED PLAN COMMUNITY NEEDS.

Planning and Community Development Director Mike Haynes reported that
12/07/2010

hearing conducted.

this hearing is an opportunity for applicants to share with the City Commission needs of their organizations that could be funded with CDBG and HOME funds. He noted that the City Commission already voted to commit the final \$332,000 of the \$1 million committed to the Upper Lower River Road Water and Sewer District in the MOU dated August 19, 2003, leaving no funding available for other public facility or infrastructure projects in 2011/2012.

Mr. Haynes commented that it is the hope to again receive about \$1 million in CDBG funding and \$440,000 in HOME funding. However, there are no guarantees that level of funding will be maintained, especially given the recent changes in Congress.

He explained that at the January 4, 2011, meeting, the City Commission will be asked to set percentage funding allocations to provide the Community Development Council (CDC) with parameters for funding before the CDC hears requests to fund specific projects and programs in February 2011. The reason for setting percentage funding allocations to needs categories such as housing, public services and economic development is that the actual dollar amounts can then be adjusted depending on the funds the City ultimately receives from HUD. The City Commission will then consider recommendations of the CDC in March and April 2011.

Mayor Winters declared the public hearing open.

Rolland Leitheiser, Upper Lower River Road Water & Sewer District, commented that the final \$332,000 allocation is vital for completion of the system.

John Stephenson-Love, Board President of the Upper Lower River Road Water & Sewer District, commented that he appreciated the City's recommendation to apply the final installment of what was committed several years ago for Phase IV of the project.

Dana Darko, Board Chairman of the Farm in the Dell, commented that the organization serves developmentally disabled adults located at 535 McIver Road. He reported that current Montana Developmental Disabilities Program statistics show that there are 1,055 individuals in this state needing living and/or work day programs. Of those individuals, 104 are from the Great Falls and surrounding areas. Once the Farm is operational, they have State approval to provide housing for up to 12 developmentally disabled adults at a congregated group home to be constructed this spring. Individuals living at the Farm will be given the opportunity to work in a rural setting, maintain a family atmosphere and have comprehensive residential services, employment, care provider planning and affordable housing. They will also provide employment for 12-18 additional individuals that want to work in an agriculturally based environment. This will be the first Farm in the Great Falls area that will emphasize work

related to agriculture while providing community integration. As with all other non-profit organizations vying for monetary help, the Farm in the Dell is in the same circumstance – not enough money to purchase equipment and supplies for all the workers at the Farm. Mr. Darko concluded that there is a vital need for this Farm and he hopes funding will be allocated to support this heartfelt endeavor.

Cleve Loney, Representative-Elect, 93 Brandy Wine Lane, believes the Commission should consider allocating funds for the Meals on Wheels, Senior Citizen Center and Assisted Living programs.

Carrie Kopyy, NeighborWorks, discussed the need for housing in the community. Ms. Kopyy explained that last year NeighborWorks participated in the Comprehensive Housing Assessment program in Great Falls. The numbers contained in the Comprehensive Plan indicate the housing need is very stark in Great Falls. The condition report in the Comprehensive Plan and what was put together by the Montana Board of Housing indicates that housing stock continues to decline in Great Falls. The cause for concern is set forth in the white paper from the Board of Housing that reported by the year 2025 more than 7,000 homes will be lost in Great Falls to stock debilitation. Because of that, it is important that Great Falls makes a commitment to continue to build several different levels of housing every year. Affordability is a key issue in Great Falls. Lenders, builders and realtors talk about the lack of affordable housing now considered to be a home that sells for less than \$130,000.

With regard to seniors, the Montana and Great Falls' populations are aging. In addition to affordability, seniors need housing that is handicap accessible with no step entries. This area needs to continue to develop what the housing industry is calling "visitable" homes, which means persons using a walker or wheelchair can visit in your home.

With regard to renters, NeighborWorks counselors report that many renters are in stable jobs and are willing to repair their credit or have repaired their credit. However, when they are ready to buy a home, there is not a house to be had in their price range in Great Falls. This adds continued pressure to the rental shortage in addition to not having enough affordable stock.

The most recent Weed & Seed assessment regarding the downtown area indicates that if livability/residences were established, it would be much easier to jumpstart the entire viability of the downtown area.

Other studies indicate the housing stock isn't adequate to supply what is now needed and as Great Falls grows there is less housing stock available. The rising home prices and lack of affordability are putting enormous stress on the fabric of the community.

NeighborWorks has discovered that there is also a need for new home owner education so that their asset continues to appreciate. They are also

seeing an increasing demand for “green” features in houses in Great Falls.

Ms. Kopy commented that what the City gets when it invests money in housing projects is leveraging. For every dollar of CDBG and HOME funding, \$12 dollars of funding comes into the City from sources such as the Department of Housing and Urban Development, NeighborWorks America, and mortgages. The Neighborhood Stabilization Program is such an example. Ms. Kopy concluded that the tax base addition from NeighborWorks Great Falls’ new or rehabilitated homes over the last 30 years is approaching \$28 million dollars.

Linda Daggett, member of NeighborWorks Great Falls Board of Directors and employed by the Head Start program, discussed the importance of blight removal in neighborhoods. Ms. Daggett commended NeighborWorks for its attention to blight removal and encouraged the Commission to encourage blight removal as much as possible.

Shyla Patera, resident of Meadowlark Apartments at 1701 1st Street NW, and employed by North Central Independent Living, discussed the need for rental space for consumers involved in accidents that can’t rehab their houses quickly or purchase new visitable homes. As a citizen, she wants the visitable features previously discussed. At North Central, they see the need for an accessible and livable community. She encouraged the Commission to support the visitability features and increase the number of low income housing units in Great Falls. Ms. Patera urged the Commission continue to take accessibility features into account so that citizens with disabilities can participate in all aspects of their public life.

Brett Doney, Great Falls Development Authority, asked the Commission to consider that jobs are the greatest need of low to moderate income people in this community. The most recent Moody report indicated that of the 392 metropolitan areas in the United States, Great Falls ranked 389th in employment growth projected over the next three years. This not only affects the people that need a job, need more hours, or need a better job, but it affects the entire investment climate. Mr. Doney encouraged the Commission to do large significant things that impact hundreds of families long term. He believes that would bring the administrative charges down to the 10% level instead of 20%. The GFDA has solutions to help private sector employers to create jobs by helping existing businesses expand and helping new businesses to start. Other communities have used CDBG funds to create an economic development infrastructure program, and small business technical assistance. He also encouraged the Commission to consider that loan capital has been very helpful, as well as economic development planning.

Joe Schaffer, Dean of Montana State University-Great Falls, on behalf of the approximately 3,000 students on campus, urged the Commission to consider a greater investment in economic development activities. The

majority of students are from Cascade County and nearly all of them are from Montana. When they graduate, most of them go back to work here in Cascade County or in Montana. This is tomorrow's tax base for many of our public services. The students come from a variety of circumstances and many come from low to moderate income families. Those are the families and individuals that are truly intended to be benefitted by the CDBG program. Although MSU-Great Falls has been successful for the most part in placing graduates primarily in the healthcare fields, there is more that needs to be done. The healthcare programs are fully subscribed. The number one priority is to increase the number of high wage jobs in Great Falls by diversifying the economy. The Commission can continue to divvy up the CDBG monies and touch a lot of different places, or it can make a very focused investment in a few key areas. He encouraged the Commission to look at increasing the percent of CDBG monies on economic development for a greater return on the investment and greater return on the folks in the community.

Richard Parenteau, Little Shell Councilmember, expressed that the CDBG funds could be used for a cultural center in Great Falls. He believes a cultural center would greatly impact attendance in public schools, reduce truancy, improve graduation rates, and reduce recidivism of people going back to jail. He commented that the Helena National Guard donated an armory to the Indian community. He would like to see the Montana Air National Guard, Malmstrom Air Force Base and City come together to provide a cultural center in this community.

Robert Butcher, member of the Great Falls Development Authority Board, spoke in support of use of CDBG monies for economic development to expand existing businesses and attract new employers to the community.

Sally Mathers, Federal Programs and Accountability Director for the Great Falls Public Schools, submitted a written statement indicating that 131 students have been identified this year as an "unaccompanied youth" that lack an adequate nighttime residence.

There being no one else to address the Commission, Mayor Winters declared the public hearing closed.

OLD BUSINESS

NEW BUSINESS

Contract awarded to Standard Parking for parking enforcement and services.

4. CONTRACT, PARKING ENFORCEMENT AND SERVICES.

Planning and Community Development Director Mike Haynes reported that staff requests approval of a new downtown parking services contract with Standard Parking Corporation. The contract is for a 3-year term through December 31, 2013, with an option to extend for another 3 years. He

explained that staff decided not to exercise the 3-year option to extend the existing contract with Standard Parking for four main reasons. First, it was recently discovered that the parking services provider must pay State of Montana prevailing wages even for part-time employees and needed to reflect that in the contract; second, staff wanted to reduce the non-managerial man hours to reflect efficiencies in the operation of the South Parking Garage and reducing parking enforcement; third, staff wanted to be sure the City was receiving the most current and competitive rates for parking services; and, finally, staff wanted to assess the cost of the City operating the parking program to determine if that would be more cost-effective than contracting with a parking provider. The new fees for parking services in 2011 would be about 2.2% higher than if the City exercised the option to extend, while coming into compliance with the State of Montana's prevailing wage requirements.

Mr. Haynes requested that the City Commission approve the new contract for downtown parking services with Standard Parking Corporation.

Commissioner Burow moved, seconded by Commissioner Bronson, that the City Commission approve the Parking Enforcement and Services Contract with Standard Parking Corporation and authorize the City Manager and staff to execute the necessary documents.

Mayor Winters asked if there was any discussion amongst the Commissioners. Hearing none, Mayor Winters asked if there were any inquiries from the public.

Ron Gessaman, 1006 36th Avenue NE, inquired what the net revenue was for FY 2010, and whether the fund would be at a deficit with the increase being proposed with the new contract.

Mr. Haynes responded that parking fund revenues and expenses are approximately the same each year, also accounting for the set aside for major projects. The difference is about \$500 per month in terms of the additional expenses that would be incurred with the new contract.

Mr. Gessaman then read a comment from a *Tribune* article in today's paper regarding the downtown parking program. Mr. Gessaman opined that the parking program is unsuccessful. The fact that the program is suspended for periods in December to encourage shopping downtown indicates that the parking program doesn't work. He suggested to the County to create a condo parking situation for the parking garages so the City could get out of the parking business completely.

John Hubbard, 615 7th Avenue South, inquired and was informed that the parking meter rates would not change due to this new contract. Mr. Hubbard commented that it hurt downtown businesses when the rates were increased the last time. It caused his wife to move her shop from the

downtown area.

Brett Doney, speaking on behalf of the Downtown Action Alliance, commended the City for dealing with the contract problem without raising downtown parking meter rates. He encouraged using Standard Parking's expertise and offering incentives.

Cyndi Baker, 500 Montana Avenue NW, inquired and was informed the total amount of the 3-year contract was approximately \$939,000.

Motion carried 5-0.

ORDINANCES/RESOLUTIONS

Ord 3062. Accepted on first reading and set public hearing for December 21, 2010.

5. ORDINANCE 3062, AMENDING TITLE 9, FIREWORKS.

City Manager Greg Doyon reported that Ordinance 3062 modifies the Official Code of the City of Great Falls to permit the sale of fireworks prior to the New Year's holiday consistent with the sales period before the Fourth of July holiday.

Commissioner Bronson moved, seconded by Commissioners Burow and Jolley, that the City Commission accept Ordinance 3062 on first reading and set a public hearing for December 21, 2010.

Mayor Winters asked if there was any discussion amongst the Commissioners.

Commissioner Jones inquired how many persons expressed an interest to start selling fireworks within the City limits.

Mr. Doyon commented that one individual was monitoring this process, but he does not know how many others would sell during this period.

Commissioner Jones expressed concerns regarding the application process and inspections.

Mr. Doyon responded that he would discuss his concerns with staff and follow-up with the Commission.

Mayor Winters inquired if there were any inquiries from the public.

Hearing none, Mayor Winters called for the vote.

Motion carried 5-0.

Res. 9909. Adopted.

6. RESOLUTION 9909, TO ESTABLISH GREAT FALLS POLICE DEPARTMENT FINGERPRINTING FEES.

Police Chief Cloyd Grove reported that the Police Department manually rolls fingerprints. It is a labor intensive task. Over the past year, the Police Department fingerprinted approximately 150 registered violent and sex offenders, and 225 members of the public. Adoption of the resolution will allow the Police Department to charge a \$15 fee for members of the public, and raise the \$20 fee for processing sexual and violent offenders to \$25.

Commissioner Bronson moved, seconded by Commissioners Jones and Jolley, that the City Commission adopt Resolution 9909.

Mayor Winters asked if there was any discussion amongst the Commissioners or inquiries from the public. Hearing none, Mayor Winters called for the vote.

Motion carried 5-0.

Res. 9905. Pulled from the Agenda.

7. RESOLUTION 9905, AUTHORIZING A VOLUNTARY 15% ENERGY SUPPLY RATE INCREASE FOR CERTAIN ELECTRIC CITY POWER PILOT PROGRAM CUSTOMERS.

Mayor Winters explained that this item was discussed at the December 6, 2010, Electric City Power Board meeting, and was administratively pulled from this agenda.

Consent Agenda. Approved.

CONSENT AGENDA

- 8.** Minutes, November 16, 2010, Commission meeting.
- 9.** Total Expenditures of \$3,324,045 for the period of November 11, 2010, through December 1, 2010, to include claims over \$5,000, in the amount of \$3,021,424.
- 10.** Contracts list.
- 11.** Lien release list.
- 12.** Set public hearing for December 21, 2010, on the Multi Sports Lease Agreement.
- 13.** Approve Memorandum of Understanding and Construction Agreements with the Montana Department of Transportation for 1st Avenue North, 9th to 38th Streets, and 2nd Avenue North 15th to 37th Streets. **OF 1616**
- 14.** Approve Final Payment in the amount of \$4,478.22 to United Materials and the State Miscellaneous Tax Division for the Broadwater Drive Water Main Relocation /Replacement project. **OF 1578.1**
- 15.** Approve Final Payment in the amount of \$29,520 to Dick Anderson Construction, Inc. and to the State Miscellaneous Tax Division for the Coating Improvements at the Great Falls Wastewater Treatment Plant and Lift Station #15. **OF 1374**
- 16.** Approve Final Payment in the amount of \$117,489 to Planned and

Engineered Construction, Inc. (PEC) and the State Miscellaneous Tax Division for the Sanitary Sewer Trenchless Rehabilitation Phase 14.
OF 1566.1

Commissioner Jolley moved, seconded by Commissioner Jones, that the City Commission approve the Consent Agenda as presented.

Mayor Winters asked if there was any discussion amongst the Commissioners. Hearing none, Mayor Winters asked if there were any inquiries from the public.

Ron Gessaman, 1006 36th Avenue NE, commented that Item 8, the Minutes, reflects a 4-0 vote on the motion to adjourn.

With regard to Item 10A, Mr. Gessaman assumed the contract for design work was because of the Animal Foundation.

Public Works Director Jim Rearden explained the Animal Foundation's property leaves a gap in the east and west curb and gutter. Staff felt it was important that curb and gutter was installed on the entire portion of 25th Avenue NE. Funding will come from the Street Department.

Regarding Item 10G, Mr. Gessaman encouraged more records being transferred to the Historical Society. He made an accusation that, in the past, staff had been shredding records.

With regard to Item 12, Mr. Gessaman doesn't think the lessee should be responsible for maintenance and repair of buildings.

Regarding Item 14, Mr. Gessaman commented that the representation was previously made that this property was worthless, and now it is costing the City money to move utility lines so that a building can be installed there. He opined this is representative of poor policy.

Motion carried 5-0.

PETITIONS AND COMMUNICATIONS

17. MISCELLANEOUS REPORTS AND ANNOUNCEMENTS.

Mayor Winters opened the meeting to Petitions and Communications.

Morony Natatorium closure for pool maintenance.

17A. Cyndi Baker, 500 Montana Avenue NW, applauded Richard Ecke's article in the *Tribune* bringing awareness to the issue of domestic abuse. Ms. Baker inquired why the Morony Natatorium pool maintenance was being conducted during the Christmas school break.

Park and Recreation Director Marty Basta responded that maintenance at

the Natatorium varies year to year depending on the needs of the facility. December is when the Park and Recreation Department has City electricians, plumbers and painters available to perform the maintenance work. They do try to limit closure as much as possible.

Ms. Baker suggested that future maintenance on the pool not be done during school holidays.

Mr. Basta pointed out that the Park and Recreation Department is in the business of providing recreational opportunities for the youth in the community. His Department is very sensitive about how closure impacts the users of the facilities.

Trailer Park owned by Larry Frates.

17B. Ryan Williamson, 4727 2nd Avenue North #18, discussed the unhealthy and hazardous living conditions at the trailer park owned by Larry Frates. He inquired how tenants could get assistance in getting the landlord to take care of his responsibilities at this trailer park.

City Attorney James Santoro responded that staff is working through the situation. The owner of the property is currently out of state. He does have several warrants. Mr. Santoro recently advised staff the measures available and the issues are being followed up on.

Dutch Elm disease, politicians being held accountable, and his lawsuit.

17C. John Hubbard, 615 7th Avenue South, commented that, in response to his inquiries regarding protecting his trees from Pine Beetles, City staff visited his property and inspected his trees. He inquired what he could do to save his Dutch Elm trees.

Park and Recreation Director Marty Basta responded that he and the City Forester visited with Mr. Hubbard at his residence a few weeks ago to discuss his tree concerns. There were some trees removed from the boulevard that were infected with Dutch Elm disease. The remaining trees didn't appear to be affected.

Mr. Hubbard expressed that past politicians should be held accountable for misappropriating funds for a coal plant, and for entering into the ECP contracts.

He also discussed his lawsuit situation and commented that he has been screaming for justice since 2000.

Snow removal, ECP.

17D. Ron Gessaman, 1006 36th Avenue NE, discussed a recent article in the *Tribune* regarding snow removal. He believes the Montana Department of Transportation does a fine job taking care of several streets within the City.

With regard to Item 7 that was removed from the agenda, Mr. Gessaman commented that the Electric City Power Board voted yesterday to not go

forward with a voluntary 15% fee increase for the 12 members of the Pilot program who volunteered. Mr. Gessaman commented that the Pilot Program members that did not volunteer were Lee Ebeling, George Golie, Lacey & Ebeling, William Ryan, John Stephenson-Love and Robert Walker.

CITY MANAGER

18. MISCELLANEOUS REPORTS AND ANNOUNCEMENTS.

City Manager Greg Doyon reported that he has started discussions with staff regarding how to approach the budget for next year. With the Commission's approval, he would like to schedule a retreat in January to talk about goals and setting priorities for the upcoming year. Now is the time to start thinking about how the Commission would like to see the information presented so that he can adequately prepare to help the Commission through the process. A professional facilitator will also assist at the retreat.

Mr. Doyon also reported that he attended a CMDA meeting this morning. A delegation went to Washington D.C. to visit with representatives about the ongoing changes at the Montana Air National Guard with the F-15's being potentially reassigned to Fresno. That delegation is still working hard to make an economic case of why those fighter aircrafts should stay here. Hopefully their efforts will be fruitful.

He also reported that he had the opportunity to meet with John Beutlich, Northern Border Operations Director for the U.S. Department of Homeland Security, to discuss their activities and the potential for new missions to that area as they seek ways to improve border security.

Mayor Winters asked if there were any other staff reports.

City Clerk Lisa Kunz commented that, in response to one of Mr. Gessaman's comments, the City does have policies and procedures in place per the Local Government Records Committee in Helena, and the City does comply with the State's Records Retention Schedule. No documents are shredded without prior authorization.

CITY COMMISSION

19. MISCELLANEOUS REPORTS AND ANNOUNCEMENTS.

Commissioner Jones reported that one of the meetings he attended today was with the Commander of Malmstrom Air Force Base. The Commander discussed other bases he had served at, including Minot. After discussion, Commissioner Jones asked the City Manager and Public Works Director to have signs constructed to add next to the three "Welcome to the City of

Great Falls” signs - saying “Proud Home of Malmstrom Air Force Base” and “Proud Home of the Montana Air National Guard.” Mayor Winters concurred.

Mr. Doyon inquired if anyone recalled who constructed the current signs. City Engineer Dave Dobbs responded that he has records pertaining to the signage on Havre Highway.

ADJOURNMENT

Adjourn.

There being no further business to come before the regular Commission meeting, **Commissioner Bronson moved, seconded by Commissioner Jones, that the regular meeting of December 7, 2010, be adjourned at 8:33 p.m.**

Motion carried 5-0.

Mayor Winters

City Clerk

Minutes Approved: December 21, 2010



ITEM: \$5,000 Report
 Invoices and Claims in Excess of \$5,000

PRESENTED BY: Fiscal Services Director

ACTION REQUESTED: Approval with Consent Agenda

LISTING OF ALL ACCOUNTS PAYABLE CHECKS ISSUED AVAILABLE ONLINE AT
www.greatfallsmt.net/people_offices/fiscal/checkregister.php

**TOTAL CHECKS ISSUED AND WIRE TRANSFERS MADE ARE NOTED BELOW WITH AN
 ITEMIZED LISTING OF ALL TRANSACTIONS GREATER THAN \$5000:**

ACCOUNTS PAYABLE CHECK RUNS FROM DECEMBER 2 - 15, 2010	1,794,595.48
MUNICIPAL COURT ACCOUNT CHECK RUN FOR DECEMBER 1 - 8, 2010	2,210.00
MUNICIPAL COURT ACCOUNT CHECK RUN FOR DECEMBER 9 - 15, 2010	45,897.50
WIRE TRANSFERS FROM DECEMBER 2 - 8, 2010	134,973.38
WIRE TRANSFERS FROM DECEMBER 9 - 15, 2010	766,068.25
TOTAL: \$	<u><u>2,743,744.61</u></u>

SPECIAL REVENUE FUND

CTEP PROJECT

JAMES TALCOTT CONSTRUCTION	PMT #5 BAY DRIVE TRAIL PHASE II	173,573.54
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STREET DISTRICT

PHILLIPS CONSTRUCTION	4TH ST NE PARTIAL RECONSTRUCTION	34,139.16
GREAT FALLS SAND & GRAVEL	11/2 ROAD MATERIAL	8,294.38

PARK & RECREATION SPECIAL REVENUE

THE TENNIS & TRACK CO INC	PMT #2 CONSTRUCTION OF TENNIS COURTS AT ELKS RIVERSIDE PARK	38,596.19
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NATURAL RESOURCES

FORDE NURSERY INC	PMT #1 PLANTING OF RIGHT OF WAY TREE BOULEVARD RECOVERY	120,785.28
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FEDERAL BLOCK GRANTS

B & B HEATING & AIR CONDITIONING	HVAC MODIFICATION ST VINCENT DE PAUL ANGEL STORE	22,905.00
BUILT TO LAST CONSTRUCTION	1/4 PROGRESS PAYMENT 610 36TH ST N	9,000.00

CAPITAL PROJECTS**GENERAL CAPITAL**

SLETTEN CONSTRUCTION CO	PMT #4 ENGINEERING & OPERATIONS OFFICE MODIFICATIONS (SPLIT AMONG FUNDS)	25,808.01
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ENTERPRISE FUNDS**WATER**

UNITED MATERIALS OF GREAT FALLS	PMT #2 PHASE II 1ST & 2ND AVE N WATER MAIN REPLACEMENT	147,805.22
EH WACHS	PNEUMATIC POWERED HANDHELD VALVE EXERCISER AND VALVE KEY	6,775.00
THERESE GRIFFITH	REFUND OF ONLINE OVERPAYMENT OF UTILITY BILL, CUSTOMER GENERATED	7,750.33
MT DEPT OF TRANSPORTATION	CITY'S PORTION OF COST FOR WATER LINE INSTALLATION 10TH AVE S RECONSTRUCTION 18TH TO 26TH STREET	13,248.53
WATER RIGHT SOLUTIONS INC	PARTIAL PAYMENT 41Q BASIN ANALYSIS	8,148.33

STORM DRAIN

PHILLIPS CONSTRUCTION	PMT #2 PORTAGE MEADOWS STORM DRAIN EXTENSION	39,331.71
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ELECTRIC

SOUTHERN DORSEY & WHITNEY LLP	PMT OF ENERGY SUPPLY EXPENSE NOV 10 PMT #13 OF 24 BOND COUNSEL SERVICES INCURRED PRIOR TO OCT 2007 NOW DUE	650,000.00 6,581.02
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CIVIC CENTER EVENTS

PRETTY ONE PRODUCTIONS	ANNIE, THE MUSICAL PROCEEDS 11-81	8,876.17
GREAT FALLS SYMPHONY	WIZARD OF OZ, PROCEEDS 11-36	16,108.07

INTERNAL SERVICES FUND**HEALTH & BENEFITS**

BLUE CROSS/BLUE SHIELD	HEALTH INS CLAIMS DEC 1 - 6, 2010	134,487.11
BLUE CROSS/BLUE SHIELD	ADMIN, REIN, & COBRA FOR DEC 2010	52,054.51
BLUE CROSS/BLUE SHIELD	HEALTH INS CLAIMS DEC 7 - 13, 2010	53,423.57

INSURANCE & SAFETY

MONTANA MUNICIPAL INTERLOCAL AUTHORITY	GEN LIAB DEDUCTIBLE RECOVERY PMT NOV 2010	8,273.59
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FISCAL SERVICES

JUNKERMIER CLARK CAMPANELLA & STEVENS, P.C.	PROGRESS PMT FOR AUDIT SERVICES	10,000.00
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CENTRAL GARAGE

MOUNTAIN VIEW CO-OP	FUEL	23,435.52
ACME BODY SHOP	REPAIR BODY DAMAGE TO UNIT 690	5,988.25
MICHAEL TODD & CO	FSE WAUSAU SNOW PLOW BLADE	9,592.50

INTERNAL SERVICES FUND CONTINUED**ENGINEERING**

SLETTEN CONSTRUCTION CO	PMT #4 ENGINEERING & OPERATIONS OFFICE MODIFICATIONS (SPLIT AMONG FUNDS)	123,493.80
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CC FACILITY SERVICES

A T KLEMENS INC	PMT #3 HVAC SYSTEM MANSFIELD THEATER	79,952.40
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TRUST AND AGENCY**COURT TRUST MUNICIPAL COURT**

CITY OF GREAT FALLS	FINES & FORFEITURES COLLECTIONS	43,377.50
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PAYROLL CLEARING

STATE TREASURER	MONTANA TAXES	38,766.00
ICMA RETIREMENT TRUST	EMPLOYEE CONTRIBUTIONS	13,791.45
FIREFIGHTER RETIREMENT	FIREFIGHTER RETIREMENT EMPLOYEE & EMPLOYER CONTRIBUTIONS	43,720.70
STATEWIDE POLICE RESERVE FUND	POLICE RETIREMENT EMPLOYEE & EMPLOYER CONTRIBUTIONS	53,451.18
PUBLIC EMPLOYEE RETIREMENT	PUBLIC EMPLOYEE RETIREMENT EMPLOYEE & EMPLOYER CONTRIBUTIONS	96,490.36
POLICE SAVINGS & LOAN	EMPLOYEE CONTRIBUTIONS	
1ST INTERSTATE BANK	FEDERAL TAXES, FICA & MEDICARE	176,951.20
AFLAC	EMPLOYEE CONTRIBUTIONS	12,312.54
LABORERS INTERNATIONAL UNION	EMPLOYEE CONTRIBUTIONS	17,542.35
WESTERN CONF OF TEAMSTERS	EMPLOYEE CONTRIBUTIONS	16,077.22
MONTANA OE - CI TRUST FUND	EMPLOYEE CONTRIBUTIONS	16,610.26

UTILITY BILLS

NORTHWESTERN ENERGY	NOVEMBER 2010 SLD CHARGES	72,630.22
NORTHWESTERN ENERGY	OCTOBER 2010 CHARGES	14,198.22
ENERGY WEST	NOVEMBER 2010 CHARGES	19,396.54
MONTANA WASTE	NOVEMBER 2010 CHARGES	66,329.12

CLAIMS OVER \$5000 TOTAL:\$ 2,540,072.05

Selection Criteria:

From Date : 12/02/2010
To Date : 12/15/2010

or

From Period :
To Period :

Bank Code : 01

Page Break by Fund: Y
Include Vendor No.: Y
Print Recap Only .: N

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210750	9	JOHNSON MADISON LUMBER	REPAIR & MAINT SERVICES	100-2411-522.36-12		12/2010	24.95
				EQUIP, FURN, FIXTURES	100-2461-521.24-17		12/2010	346.00
				EQUIP, FURN, FIXTURES	100-6411-561.24-99		12/2010	46.98
				EQUIP, FURN, FIXTURES	100-2411-522.24-17		12/2010	15.90
				REPAIR & MAINT SERVICES	100-2411-522.36-12		12/2010	8.85
				EQUIP, FURN, FIXTURES	100-2411-522.24-11		12/2010	44.85
				EQUIP, FURN, FIXTURES	100-2411-522.24-17		12/2010	55.80
							Total	543.33
12/08/2010	210754	25	PROBUILD	EQUIP, FURN, FIXTURES	100-6411-561.24-99		12/2010	19.84
				REPAIR & MAINT SUPPLIES	100-2114-522.23-99		12/2010	15.96
							Total	35.80
12/08/2010	210761	65	GENERAL DISTRIBUTING CO	PREVENTIVE MAINTENANCE	100-2411-522.38-13		12/2010	30.81
							Total	30.81
12/08/2010	210762	67	GLACIER STATE ELECTRIC	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	.72
							Total	.72
12/08/2010	210763	68	NAPA AUTO PARTS OF GREA	REPAIR & MAINT SUPPLIES	100-2411-522.23-17		12/2010	4.73
							Total	4.73
12/08/2010	210764	81	QWEST	NOVEMBER/DECEMBER LAND LI	100-1493-511.31-31		12/2010	148.29
				COMMUNICATION SERVICES	100-6411-561.31-31		12/2010	221.00
				FAX LINE 771-1716 NOV 19-	100-1361-512.31-31		12/2010	49.54
							Total	418.83
12/08/2010	210765	82	NORTHWESTERN ENERGY	07078348	100-6433-562.34-12		12/2010	7.86
				07223878	100-2111-522.34-12		12/2010	8.31
				07249121	100-6433-562.34-12		12/2010	9.10
				07249188	100-6433-562.34-12		12/2010	53.59
				07249196	100-6433-562.34-12		12/2010	8.97
				07249212	100-6433-562.34-12		12/2010	17.93
				07249220	100-6433-562.34-12		12/2010	7.05
				07249238	100-6433-562.34-12		12/2010	24.55
				07249246	100-6433-562.34-12		12/2010	17.93
				07249253	100-6433-562.34-12		12/2010	17.93
				07249261	100-6433-562.34-12		12/2010	7.05
				07249279	100-6433-562.34-12		12/2010	21.17
				07250186	100-6433-562.34-12		12/2010	8.97
				07250194	100-6433-562.34-12		12/2010	54.29
				07250202	100-6433-562.34-12		12/2010	17.93
				07250210	100-6433-562.34-12		12/2010	60.26
				09812272	100-6433-562.34-12		12/2010	17.98
				09973629	100-6433-562.34-12		12/2010	10.93
				12082467	100-6433-562.34-12		12/2010	35.33
				12321493	100-6433-562.34-12		12/2010	7.70
				12607271	100-6433-562.34-12		12/2010	7.70
				13247382	100-6433-562.34-12		12/2010	8.13
				13469564	100-6433-562.34-12		12/2010	9.16
				13537824	100-1493-511.34-12		12/2010	48.42
				14517288	100-6433-562.34-12		12/2010	265.42
				15998792	100-6433-562.34-12		12/2010	7.70

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	16056376	100-2141-522.34-12		12/2010	168.29
				16167934	100-2123-522.34-12		12/2010	12.82
				16992463	100-6433-562.34-12		12/2010	7.70
				17882077	100-6433-562.34-12		12/2010	8.43
				18207118	100-6433-562.34-12		12/2010	17.76
							Total	976.36
12/08/2010	210766	84	A T KLEMENS INC	DORM HEATERS REPAIR	100-2411-522.36-12		12/2010	178.50
							Total	178.50
12/08/2010	210767	88	ADVANCED LITHO PRINTING	3,000 #9 JURY RETURN ENVE	100-1361-511.21-11		12/2010	445.00
							Total	445.00
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	HALLOWEEN CANDY FOR TRICK	100-1361-512.21-99		12/2010	19.86
				OFFICE MEETING SUPPLIES	100-1411-511.21-99		12/2010	3.89
				MAC LUNCHEON FOR GREG DOY	100-1411-511.37-53		12/2010	13.00
				OFFICE AND MEETING SUPPLI	100-1414-511.21-99		12/2010	3.89
				OFFICE MEETING SUPPLIES	100-1471-511.21-99		12/2010	3.89
							Total	44.53
12/08/2010	210773	127	FEDERAL EXPRESS CORPORA	SHIPPING CHARGES	100-2111-522.31-11		12/2010	23.57
							Total	23.57
12/08/2010	210775	137	SHIP-IT	COMMUNICATION SERVICES	100-2411-522.31-11		12/2010	11.80
							Total	11.80
12/08/2010	210777	164	COGSWELL AGENCY	NOTARY BOND FEE RENEWAL/1	100-2111-522.51-99		12/2010	50.00
							Total	50.00
12/08/2010	210778	191	RYANS CASH & CARRY	OPERATING SUPPLIES	100-2411-522.22-94		12/2010	21.84
							Total	21.84
12/08/2010	210779	198	MASCO JANITORIAL SUPPLY	OPERATING SUPPLIES	100-2111-522.22-99		12/2010	39.99
				OPERATING SUPPLIES	100-2114-522.22-94		12/2010	148.23
				OPERATING SUPPLIES	100-2111-522.22-99		12/2010	38.99
							Total	227.21
12/08/2010	210782	293	DAVIS BUSINESS MACHINES	REPAIR & MAINT SERVICES	100-2111-522.36-91		12/2010	717.58
							Total	717.58
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	100-2461-521.21-11		12/2010	8.79
				OFFICE SUPPLIES	100-1414-511.21-99		12/2010	11.98
				OFFICE SUPPLIES	100-2411-522.21-32		12/2010	25.17
							Total	45.94
12/08/2010	210788	547	EKLUNDS APPLIANCE & TV	REPAIR & MAINT SERVICES	100-2411-522.36-59		12/2010	162.40
				REPAIR & MAINT SERVICES	100-2411-522.36-59		12/2010	40.00
				REPAIR & MAINT SERVICES	100-2411-522.36-59		12/2010	28.35
							Total	230.75
12/08/2010	210795	1010	BATTERY WAREHOUSE	STA 3 PHONE BATTERY	100-2411-522.23-17		12/2010	21.90
							Total	21.90

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210807	1849	A TO Z LOCK & KEY	REPAIR & MAINT SERVICES	100-2411-522.36-12		12/2010 Total	82.95 82.95
12/08/2010	210808	1922	WARDEN PAPER CO	OFFICE SUPPLIES	100-2411-522.21-11		12/2010 Total	201.75 201.75
12/08/2010	210814	2499	OFFICE CENTER INC (THE)	REPAIR & MAINT SERVICES RENTALS	100-2411-522.36-91 100-6411-561.53-32		12/2010 12/2010 Total	52.50 65.03 117.53
12/08/2010	210820	4764	MISSOULA CITY OF (POLIC	VERBAL JUDO REGISTRATION/	100-2124-522.37-19		12/2010 Total	75.00 75.00
12/08/2010	210821	4813	DAVIDSON TRAVEL INC	AIRFIRE - LMI PHOENIX JAN	100-2411-522.37-17		12/2010 Total	358.80 358.80
12/08/2010	210822	4851	GREAT FALLS PRE-RELEASE	PROFESSIONAL SERVICES	100-1365-511.35-71		12/2010 Total	1,872.83 1,872.83
12/08/2010	210823	4876	ACE HARDWARE	OPERATING SUPPLIES REPAIR & MAINT SUPPLIES	100-2411-522.22-94 100-2411-522.23-99		12/2010 12/2010 Total	30.98 71.94 102.92
12/08/2010	210827	5793	MONTANA SECRETARY OF ST	NOTARY RENEWAL FILING FEE	100-2111-522.51-99		12/2010 Total	25.00 25.00
12/08/2010	210829	6172	PETTY CASH/STEIN CINDY	OFFICE SUPPLIES OPERATING SUPPLIES	100-1493-511.21-99 100-6433-562.22-99		12/2010 12/2010 Total	4.99 2.00 6.99
12/08/2010	210830	6173	LEHRKINDS INC	NOV 10 DRINKING WATER BIL	100-2111-522.22-99		12/2010 Total	216.25 216.25
12/08/2010	210831	6345	SUPERIOR BUSINESS EQUIP	COPIER USEAGE 10/25-11/18	100-1113-511.36-91		12/2010 Total	15.64 15.64
12/08/2010	210834	6740	HOME BUILDERS ASSOCIATI	BOOTH 117-118 RENTAL 2011	100-2126-522.35-99		12/2010 Total	970.00 970.00
12/08/2010	210838	7796	INNOVATIVE POSTAL SERVI	COMMUNICATION SERVICES	100-2412-522.31-11		12/2010 Total	155.43 155.43
12/08/2010	210843	8296	CDW GOVERNMENT INC	EQUIP, FURN, FIXTURES EQUIP, FURN, FIXTURES	100-1492-511.24-18 100-2115-522.24-99		12/2010 12/2010 Total	169.92 40.96 210.88
12/08/2010	210844	8479	CASCADE COUNTY PRINT SH	PRINTING & PUBLISHING	100-2411-522.32-11		12/2010 Total	400.00 400.00
12/08/2010	210846	8699	INDIAN HAMMER VETERINAR	RABIES CERT # 82175/82168	100-0000-268.90-01		12/2010 Total	30.00 30.00
12/08/2010	210851	10177	BENEFIS HOSPITALS EDUCA	HEARTSAVER AED CARDS X 18	100-2124-522.37-19		12/2010	90.00

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
							Total	90.00
12/08/2010	210852	10211	INT'L CODE COUNCIL	ICC MEMBERSHIP	100-2412-522.33-51		12/2010	180.00
							Total	180.00
12/08/2010	210853	10435	BUG DOCTOR	PROFESSIONAL SERVICES	100-6433-562.35-99		12/2010	36.00
				PROFESSIONAL SERVICES	100-6411-561.35-99		12/2010	42.00
							Total	78.00
12/08/2010	210854	10762	SLAUGHTER JESSE	INTERNET SAFETY TRAINING	100-0000-129.10-00		12/2010	67.00
							Total	67.00
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	100-2111-522.31-32		12/2010	32.82
				COMMUNICATION SERVICES	100-2112-522.31-32		12/2010	167.17
				COMMUNICATION SERVICES	100-2114-522.31-32		12/2010	99.88
				COMMUNICATION SERVICES	100-2115-522.31-32		12/2010	608.14
				COMMUNICATION SERVICES	100-2124-522.31-32		12/2010	35.13
				COMMUNICATION SERVICES	100-2125-522.31-32		12/2010	65.64
				COMMUNICATION SERVICES	100-2141-522.31-99		12/2010	143.94
				COMMUNICATION SERVICES	100-6411-561.31-32		12/2010	49.47
				OPS CELLS	100-2411-522.31-32		12/2010	154.20
				OPS CELLS	100-2411-522.31-32		12/2010	131.09
				FP CELLS	100-2412-522.31-32		12/2010	169.57
				DES CELLS	100-2461-521.31-32		12/2010	107.93
							Total	1,764.98
12/08/2010	210857	11013	STANFORD POLICE & EMERG	OPERATING SUPPLIES	100-2141-522.22-95		12/2010	49.95
				OPERATING SUPPLIES	100-2126-522.22-95		12/2010	642.29
				OPERATING SUPPLIES	100-2112-522.22-95		12/2010	191.85
				OPERATING SUPPLIES	100-2126-522.22-95		12/2010	560.43
							Total	1,444.52
12/08/2010	210858	11037	EMERGENCY PHYSICIANS PC	EVIDENCE COLLECTION FEES	100-2112-522.35-18		12/2010	315.00
							Total	315.00
12/08/2010	210864	12217	HUCKLEBERRY PEOPLE (THE	RESALE MERCHANDISE	100-1493-511.25-99		12/2010	1,382.73
							Total	1,382.73
12/08/2010	210865	12306	PATTE ROY	PROFESSIONAL SERVICES	100-6433-562.35-99		12/2010	430.00
							Total	430.00
12/08/2010	210867	12644	MADESC	EMP KUHN STATE MEMBERSHIP	100-2411-522.33-51		12/2010	25.00
							Total	25.00
12/08/2010	210868	12644	TR HAYES & ASSOCIATES	PROFILE ASSESSMENT	100-2411-522.35-99		12/2010	300.00
							Total	300.00
12/08/2010	210883	12707	ALLYSON STRAUSBAUGH	RABIES CERT # 82181	100-0000-268.90-01		12/2010	15.00
				SPAY CERT # 09 1316	100-0000-268.90-03		12/2010	200.00
							Total	215.00
12/08/2010	210884	12707	MARY MORRIS	RABIES CERT # 82209	100-0000-268.90-01		12/2010	15.00
				SPAY CERT # 09 1329	100-0000-268.90-03		12/2010	200.00

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
							Total	215.00
12/08/2010	210885	12707	ERIKA BLAINE	SPAY CERT # 09 1334	100-0000-268.90-03		12/2010	200.00
							Total	200.00
12/08/2010	210888	12934	HILLS PET NUTRITION SAL	OPERATING SUPPLIES	100-2141-522.22-99		12/2010	70.00
								70.00
								70.00
							Total	210.00
12/08/2010	210889	13091	CAPITAL COMMUNICATIONS	REPAIR & MAINT SERVICES	100-2114-522.36-59		12/2010	284.00
							Total	284.00
12/08/2010	210897	13466	CAREER QUEST	SHELTER TEMP HIRE FEES/33	100-2141-522.35-99		12/2010	540.36
							Total	540.36
12/08/2010	210900	13482	GARNER JOSHUA	VERBAL JUDO COURSE	100-0000-129.10-00		12/2010	281.18
							Total	281.18
12/14/2010	210905	12646	DON MAHONEY	REFUND FOR FOOTBALL CAMP	100-0000-268.64-00		12/2010	50.00
							Total	50.00
12/15/2010	210907	9	JOHNSON MADISON LUMBER	EQUIP, FURN, FIXTURES	100-6411-561.24-99		12/2010	24.53
							Total	24.53
12/15/2010	210908	10	K-MART	OPERATING SUPPLIES	100-2111-522.22-99		12/2010	49.99
								27.99
							Total	77.98
12/15/2010	210913	34	TC GLASS DISTRIBUTOR IN	REPAIR & MAINT SUPPLIES	100-6433-562.23-17		12/2010	60.92
							Total	60.92
12/15/2010	210920	64	FLEET SUPPLY COMPANY	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	13.49
							Total	13.49
12/15/2010	210921	65	GENERAL DISTRIBUTING CO	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	70.50
							Total	70.50
12/15/2010	210922	67	GLACIER STATE ELECTRIC	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	5.75
							Total	5.75
12/15/2010	210927	77	GREAT FALLS TRIBUNE	PRINTING & PUBLISHING	100-2141-522.32-99		12/2010	165.40
							Total	165.40
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	100-2411-522.34-12		12/2010	228.38
								284.77
								644.32
								78.91
								71.70
								92.39
								98.05
								78.91
								20.77

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
							Total	1,598.20
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	100-2411-522.34-15		12/2010	556.46
				November 2010 charges	100-2411-522.34-15		12/2010	808.31
				November 2010 charges	100-1493-511.34-15		12/2010	63.34
				November 2010 charges	100-6433-562.34-15		12/2010	241.19
				November 2010 charges	100-6411-561.34-15		12/2010	107.17
				November 2010 charges	100-6411-561.34-15		12/2010	403.98
				November 2010 charges	100-6433-562.34-15		12/2010	17.00
				November 2010 charges	100-2141-522.34-15		12/2010	1,292.51
				November 2010 charges	100-2411-522.34-15		12/2010	639.44
				November 2010 charges	100-6433-562.34-15		12/2010	90.81
				November 2010 charges	100-6433-562.34-15		12/2010	218.62
				November 2010 charges	100-6433-562.34-15		12/2010	117.37
				November 2010 charges	100-2111-522.34-15		12/2010	799.32
				November 2010 charges	100-6433-562.34-15		12/2010	17.00
				November 2010 charges	100-6433-562.34-15		12/2010	47.91
				November 2010 charges	100-2411-522.34-15		12/2010	186.47
				November 2010 charges	100-2411-522.34-15		12/2010	569.37
							Total	6,176.27
12/15/2010	210931	87	SKYLINE VETERINARY CLIN	RABIES CERT # 82154	100-0000-268.90-01		12/2010	15.00
							Total	15.00
12/15/2010	210936	121	UNITED MATERIALS OF GRE	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	369.69
							Total	369.69
12/15/2010	210939	142	NORTHWEST PIPE FITTINGS	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	43.30
							Total	43.30
12/15/2010	210942	177	ALARM SERVICE INC	PROFESSIONAL SERVICES	100-6433-562.35-99		12/2010	50.00
							Total	50.00
12/15/2010	210943	198	MASCO JANITORIAL SUPPLY	OPERATING SUPPLIES	100-6433-562.22-94		12/2010	19.85
							Total	19.85
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	100-1493-511.21-99		12/2010	67.94
				OFFICE SUPPLIES	100-1111-511.21-99		12/2010	28.49
				OFFICE SUPPLIES	100-1411-511.21-99		12/2010	28.49
				OFFICE SUPPLIES	100-1414-511.21-99		12/2010	28.49
				OFFICE SUPPLIES	100-2111-522.21-99		12/2010	28.34
				GENERAL OFFICE SUPPLIES	100-2111-522.21-99		12/2010	142.66
				DVDS/CD ENVELOPES	100-2112-522.22-99		12/2010	55.82
				CARTRIDGE/CAPT	100-2114-522.22-99		12/2010	163.00
				DVDS/CD ENVELOPES	100-2115-522.22-93		12/2010	84.33
				CARTRIDGES/DVDS/CD ENVELO	100-2115-522.22-99		12/2010	338.82
				OPERATING SUPPLIES	100-2115-522.22-99		12/2010	110.99
				OFFICE SUPPLIES	100-1361-511.21-99		12/2010	27.41
				OFFICE SUPPLIES	100-1471-511.21-99		12/2010	135.47
							Total	1,240.25
12/15/2010	210953	388	NATIONAL LAUNDRY	OPERATING SUPPLIES	100-6433-562.22-95		12/2010	22.52
				OPERATING SUPPLIES	100-6433-562.22-95		12/2010	7.62

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210953	388	NATIONAL LAUNDRY	OPERATING SUPPLIES	100-6433-562.22-95		12/2010	22.52
							Total	52.66
12/15/2010	210955	423	GREAT FALLS CHAMBER OF	REF,PUBLICITY,TAXES,DUES	100-1411-511.33-51		12/2010	437.00
							Total	437.00
12/15/2010	210957	506	ANIMAL MEDICAL CLINIC	K-9 KELLEY'S PRESRIPTION	100-2122-522.22-99		12/2010	53.75
							Total	53.75
12/15/2010	210958	506	ANIMAL MEDICAL CLINIC	GUARDIAN ANGEL FOR DOG MO	100-2141-522.52-99		12/2010	100.00
							Total	100.00
12/15/2010	210961	1065	MOUNTAIN CHIME TELEPHON	PROFESSIONAL SERVICES	100-2141-522.35-99		12/2010	163.50
							Total	163.50
12/15/2010	210964	1302	CARR SHERYL	DEC 10 INTERNET REIMBURSE	100-2111-522.31-31		12/2010	57.70
							Total	57.70
12/15/2010	210965	1332	CARPS DRAIN CLEANING IN	SHELTER SINK DRAIN CLEANI	100-2141-522.35-99		12/2010	85.00
							Total	85.00
12/15/2010	210970	1849	A TO Z LOCK & KEY	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	11.00
							Total	11.00
12/15/2010	210975	2345	LUTH NANCY	MISSOULA, MT	100-1363-512.37-99		12/2010	757.45
							Total	757.45
12/15/2010	210977	2862	PREFERRED OFFICE EQUIPM	REPAIR & MAINT SERVICES	100-1471-511.36-91		12/2010	210.98
							Total	210.98
12/15/2010	210978	2926	WILLIAMS LINDA	HELENA, MT	100-0000-129.10-00		12/2010	194.00
							Total	194.00
12/15/2010	210979	3264	BOYD COFFEE COMPANY	OPERATING SUPPLIES	100-1411-511.22-99		12/2010	123.76
							Total	123.76
12/15/2010	210980	3378	WESTSIDE ANIMAL CLINIC	NOV 10 LICENSE REIMBURSEM	100-2141-522.35-19		12/2010	10.00
							Total	10.00
12/15/2010	210981	3378	WESTSIDE ANIMAL CLINIC	RABIES CERT # 82446	100-0000-268.90-01		12/2010	15.00
							Total	15.00
12/15/2010	210982	3702	HASTINGS	RESTITUTION 2009-6906	100-0000-268.90-00		12/2010	100.00
							Total	100.00
12/15/2010	210983	3702	MICHAELA WATSON	RESTITUTION 2009-7453	100-0000-268.90-00		12/2010	500.00
							Total	500.00
12/15/2010	210985	4813	DAVIDSON TRAVEL INC	OPP NFA AIRFARE 1/2-1/14/	100-2411-522.37-17		12/2010	998.80
							Total	998.80
12/15/2010	210993	5839	GUEST SERVICES INC	OPP NFA MEAL TICKET	100-2411-522.37-59		12/2010	234.48
							Total	234.48

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210994	5901	BUREAU BUSINESS & ECONO	REF,PUBLICITY,TAXES,DUES	100-1411-511.33-51		12/2010	80.00
							Total	80.00
12/15/2010	211002	8270	MASTERCARD PROCESSING C	PROFESSIONAL SERVICES	100-2141-522.35-99		12/2010	400.00
				SAMS/DEGREASER/TRASHBAGS	100-2141-522.22-94		12/2010	204.14
				SAMS/CAT LITTER/ZIPLOC BA	100-2141-522.22-99		12/2010	239.24
				SAMS/SNOW REMOVAL ITEMS	100-2114-522.22-94		12/2010	132.24
				GALLS/12 MAG POUCHES/HONO	100-2114-522.22-99	211002	12/2010	52.12-
				ONLINE RIVER/KEYTAG SET U	100-2191-522.35-99	211103	12/2010	1,212.00
				STAPLES/CAMCORDER TAPES/C	100-2115-522.22-93		12/2010	73.44
				TRAVEL,CONFERENCES&SCHOOL	100-1411-511.37-99		12/2010	87.55
							Total	2,296.49
12/15/2010	211006	8915	FERGUSON ENTERPRISES IN	OPERATING SUPPLIES	100-6433-562.22-99		12/2010	17.96
							Total	17.96
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	100-1113-511.31-32		12/2010	57.32
				COMMUNICATION SERVICES	100-1411-511.31-32		12/2010	172.59
				COMMUNICATION SERVICES	100-1471-511.31-32		12/2010	152.07
				COMMUNICATION SERVICES	100-6433-562.31-32		12/2010	124.36
				COMMUNICATION SERVICES	100-6433-562.31-32		12/2010	124.35
				COMMUNICATION SERVICES	100-6433-562.31-32		12/2010	124.35
							Total	755.04
12/15/2010	211018	11369	VISION NET INC	MONTANA TELECOMMUNICATIO	100-1361-512.31-31		12/2010	249.00
							Total	249.00
12/15/2010	211022	12002	EVERSON VICKI	REIMBURSE COFFEE SUPPLIES	100-1493-511.29-19		12/2010	9.43
				VOLUNTEER SNACKS AT VISIT	100-1493-511.29-19		12/2010	33.02
							Total	42.45
12/15/2010	211026	12222	DELL MARKETING LP	EQUIP, FURN, FIXTURES	100-1492-511.24-18		12/2010	69.11
				EQUIP, FURN, FIXTURES	100-1492-511.24-18		12/2010	42.55
				REPAIR & MAINT SERVICES	100-2114-522.36-59		12/2010	823.84
				EQUIP, FURN, FIXTURES	100-1492-511.24-18		12/2010	1,808.64
				EQUIP, FURN, FIXTURES	100-1492-511.24-18		12/2010	1,255.52
							Total	3,999.66
12/15/2010	211029	12707	MARIE JOHNSON	SPAY CERT # 09 1229	100-0000-268.90-03		12/2010	200.00
							Total	200.00
12/15/2010	211030	12707	BOARD OF VETERINARY MED	EUTH AGENCY RE-INSPECTION	100-2141-522.37-71		12/2010	200.00
							Total	200.00
12/15/2010	211031	12707	DR. BRENDA LEA HARMON,	RABIES CERT # 82190	100-0000-268.90-01		12/2010	15.00
							Total	15.00
12/15/2010	211032	12707	JASON KOTLEWSKI	SPAY CERT # 09 1339	100-0000-268.90-03		12/2010	200.00
							Total	200.00
12/15/2010	211033	12707	TRICE KELLEY	SPAY CERT # 09 1033	100-0000-268.90-03		12/2010	200.00
							Total	200.00

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	211034	12707	STACY FELLMAN	RABIES CERT # 81964	100-0000-268.90-01		12/2010 Total	15.00 15.00
12/15/2010	211035	12707	BETSY ROGSTAD	RABIES CERT # 82180 SPAY CERT # 09 1315	100-0000-268.90-01 100-0000-268.90-03		12/2010 12/2010 Total	15.00 200.00 215.00
12/15/2010	211036	12707	BETSY ROGSTAD	RABIES CERT # 82207 SPAY CERT # 09 1327	100-0000-268.90-01 100-0000-268.90-03		12/2010 12/2010 Total	15.00 100.00 115.00
12/15/2010	211037	12707	PHILLIP LEE	SPAY CERT # 09 1320	100-0000-268.90-03		12/2010 Total	200.00 200.00
12/15/2010	211039	12915	BIG SKY ANIMAL MEDICAL	RABIES CERT # 82208/82443	100-0000-268.90-01		12/2010 Total	90.00 90.00
12/15/2010	211040	12964	EVERGREEN VETERINARY CL	RABIES CERT # 82195	100-0000-268.90-01		12/2010 Total	15.00 15.00
12/15/2010	211041	12966	COUNTRY HAVEN VETERINAR	RABIES CERT # 82198	100-0000-268.90-01		12/2010 Total	15.00 15.00
12/15/2010	211042	13001	ANIMAL CARE EQUIPMENT &	OPERATING SUPPLIES	100-2141-522.22-99		12/2010	315.54
				OPERATING SUPPLIES	100-2141-522.22-99		12/2010	120.48
				OPERATING SUPPLIES	100-2141-522.22-99		12/2010	243.02
				OPERATING SUPPLIES	100-2141-522.22-99		12/2010	183.05
				OPERATING SUPPLIES	100-2141-522.22-99		12/2010	261.07
				OPERATING SUPPLIES	100-2141-522.22-99		12/2010	8.59
				OPERATING SUPPLIES	100-2141-522.22-99		12/2010	112.01
							Total	1,243.76
12/15/2010	211043	13004	SIMPSON DR DAVID	PROFESSIONAL SERVICES	100-2411-522.35-99		12/2010 Total	2,400.00 2,400.00
12/15/2010	211046	13247	ADVANCED MULTIMEDIA SOL	DEC 10 USA0013.COM WEBSIT	100-2191-522.35-99	211103	12/2010 Total	49.95 49.95
12/15/2010	211050	13466	CAREER QUEST	SHELTER TEMP HIRE FEES/40	100-2141-522.35-99		12/2010 Total	645.20 645.20
110 Checks ** Fund Total								44,239.66

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CITY OF GREAT FALLS
 CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	FUEL FOR MEETING FINCH BI	213-1811-512.37-73		12/2010	52.84
							Total	52.84
12/08/2010	210828	6030	WICKS DOUG	PROFESSIONAL SERVICES	213-1811-512.35-99		12/2010	2,000.00
							Total	2,000.00
12/08/2010	210831	6345	SUPERIOR BUSINESS EQUIP	COPIER USEAGE 10/25-11/18	213-1811-512.36-91		12/2010	15.64
							Total	15.64
12/08/2010	210890	13148	CORDSEN DESIGN STUDIO	HPO ANNUAL XMAS ORNAMENTS	213-1811-512.35-99	180902	12/2010	1,602.42
							Total	1,602.42
12/08/2010	210892	13182	SHEREE NELSON	HPO XMAS ORNAMENT DESIGNE	213-1811-512.35-99	180902	12/2010	100.00
							Total	100.00
12/15/2010	210927	77	GREAT FALLS TRIBUNE	PRINTING & PUBLISHING	213-1811-512.32-51		12/2010	193.20
							Total	193.20
12/15/2010	210937	130	CASCADE COUNTY CLERK &	recording fees	213-1811-512.33-12		12/2010	28.00
				recording fees	213-1811-512.33-12		12/2010	35.00
							Total	63.00
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	213-1811-512.21-99		12/2010	4.95
							Total	4.95
12/15/2010	211002	8270	MASTERCARD PROCESSING C	WENDY'S PLANNER & REFILL	213-1811-512.21-99		12/2010	28.76
				TONER	213-1811-512.21-99		12/2010	117.50
				STAPLES- TONER	213-1811-512.21-99		12/2010	136.33
							Total	282.59
9 Checks ** Fund Total								4,314.64

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CITY OF GREAT FALLS
CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210938	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	214-1812-515.93-99	180503	12/2010	1,753.27
							Total	1,753.27
12/15/2010	210976	2836	JAMES TALCOTT CONSTRUCT	IMPROVE OTHER THAN BLDGS	214-1812-515.93-99	180503	12/2010	173,573.54
							Total	173,573.54
				2 Checks	** Fund Total			175,326.81

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CITY OF GREAT FALLS
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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210956	502	GREAT FALLS BUSINESS	INTERGOVERN, INTERFUND	219-1511-511.81-09		12/2010	2,834.28
							Total	2,834.28
				1 Checks	** Fund Total			2,834.28

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CITY OF GREAT FALLS
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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	211020	11531	QWEST	INTERPRISE AMERIC 5 POWER 911 ADD ON RECORD	221-2113-522.24-99	221001	12/2010	2,380.80
							Total	2,380.80
				1 Checks	** Fund Total			2,380.80

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CITY OF GREAT FALLS
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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210856	10858	VERIZON WIRELESS	OTHER PURCHASED SERVICES	222-2118-522.31-32	211012	12/2010	129.99
				PROFESSIONAL SERVICES	222-2191-525.35-99	211007	12/2010	1,221.31
				PROFESSIONAL SERVICES	222-2191-525.35-99	211007	12/2010	357.09
							Total	1,708.39
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	222-2118-522.31-32	211012	12/2010	74.20
							Total	74.20
				2 Checks	** Fund Total			1,782.59

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Program: GM179L
Bank: 01 HTE SUB-SYS AND MASTER

CITY OF GREAT FALLS
CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210792	639	LAB SAFETY SUPPLY	CANVAS EQUIP BAG	224-2411-522.24-17	241102	12/2010	33.75
							Total	33.75
12/08/2010	210840	8140	CHIEF SUPPLY INC	RADIO BATTERIES	224-2411-522.24-17	241102	12/2010	549.24
							Total	549.24
12/08/2010	210899	13481	CONTINUING CHALLENGE HA	HAZMAT TRAINING	224-2411-522.37-79	241002	12/2010	2,250.00
							Total	2,250.00
				3 Checks	** Fund Total			2,832.99

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210753	15	NORMONT EQUIPMENT CO	TRAFFIC & ELECTRIC SUPP	237-3136-532.26-11		12/2010 Total	560.00 560.00
12/08/2010	210755	40	BIG R STORES (CSWW INC)	OPERATING SUPPLIES	237-3131-532.22-99		12/2010 Total	21.73 21.73
12/08/2010	210760	64	FLEET SUPPLY COMPANY	OPERATING SUPPLIES	237-3131-532.22-99		12/2010	17.83
				OPERATING SUPPLIES	237-3131-532.22-99		12/2010	15.29
				OPERATING SUPPLIES	237-3131-532.22-99		12/2010	8.95
				OPERATING SUPPLIES	237-3131-532.22-99		12/2010	124.50
				OPERATING SUPPLIES	237-3131-532.22-99		12/2010	12.40
				OPERATING SUPPLIES	237-3131-532.22-99		12/2010	47.59
							Total	226.56
12/08/2010	210763	68	NAPA AUTO PARTS OF GRE	OPERATING SUPPLIES	237-3131-532.22-99		12/2010	97.97
				OPERATING SUPPLIES	237-3131-532.22-99		12/2010	12.17
							Total	110.14
12/08/2010	210764	81	QWEST	PHONE SERVICE PW HILL 57	237-3136-532.31-31		12/2010	45.98
				COMMUNICATION SERVICES	237-3131-532.31-31		12/2010	101.60
							Total	147.58
12/08/2010	210765	82	NORTHWESTERN ENERGY	07258486	237-3131-532.34-12		12/2010	7.55
				07258494	237-3131-532.34-12		12/2010	20.32
				07258528	237-3131-532.34-12		12/2010	4.47
				07258536	237-3131-532.34-12		12/2010	60.96
				07258544	237-3131-532.34-12		12/2010	218.91
				07258551	237-3131-532.34-12		12/2010	74.51
				07258577	237-3131-532.34-12		12/2010	18.18
				12564183	237-3131-532.34-12		12/2010	36.03
				14226195	237-3136-532.34-12		12/2010	100.34
				16134884	237-3136-532.34-12		12/2010	10.67
				17577503	237-3136-532.34-12		12/2010	91.99
				17577818	237-3136-532.34-12		12/2010	56.02
							Total	699.95
12/08/2010	210772	121	UNITED MATERIALS OF GRE	IMPROVE OTHER THAN BLDGS	237-3131-535.93-19	371102	12/2010	2,301.30
							Total	2,301.30
12/08/2010	210774	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	237-3131-535.93-19	371102	12/2010	23.25
				IMPROVE OTHER THAN BLDGS	237-3131-535.93-19	371101	12/2010	344.84
							Total	368.09
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	237-3131-532.21-99		12/2010	3.16-
				OFFICE SUPPLIES	237-3136-532.21-99		12/2010	3.16-
				OFFICE SUPPLIES	237-3131-532.21-99		12/2010	4.18
							Total	2.14-
12/08/2010	210785	388	NATIONAL LAUNDRY	REPAIR & MAINT SERVICES	237-3131-532.36-91		12/2010	18.42
							Total	18.42
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	REPAIR & MAINT SERVICES	237-3131-532.36-12		12/2010	3.94
				REPAIR & MAINT SERVICES	237-3136-532.36-12		12/2010	3.94

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
							Total	7.88
12/08/2010	210789	549	GREAT FALLS PAPER & SUP	REPAIR & MAINT SERVICES	237-3131-532.36-91		12/2010	6.46
				REPAIR & MAINT SERVICES	237-3136-532.36-91		12/2010	6.46
							Total	12.92
12/08/2010	210847	9122	PHILLIPS CONSTRUCTION	IMPROVE OTHER THAN BLDGS	237-3131-535.93-19	371101	12/2010	34,139.16
							Total	34,139.16
12/15/2010	210911	25	PROBUILD	OPERATING SUPPLIES	237-3131-532.22-99		12/2010	139.42
							Total	139.42
12/15/2010	210920	64	FLEET SUPPLY COMPANY	OPERATING SUPPLIES	237-3131-532.22-99		12/2010	54.90
							Total	54.90
12/15/2010	210929	82	NORTHWESTERN ENERGY	07259229	237-3131-532.34-12		12/2010	17.90
							Total	17.90
12/15/2010	210934	99	GREAT FALLS SAND & GRAV	MAINT SUPPLIES & MATERIAL	237-3131-532.27-99		12/2010	8,294.38
				REPAIR & MAINT SERVICES	237-3131-532.36-99	321101	12/2010	2,208.00
							Total	10,502.38
12/15/2010	210935	104	INDUSTRIAL TOWEL & COVE	22562	237-3136-532.22-99		12/2010	11.98
							Total	11.98
12/15/2010	210937	130	CASCADE COUNTY CLERK &	recording fees	237-3131-532.35-99		12/2010	7.00
				recording fees	237-3131-532.35-99		12/2010	7.00
							Total	14.00
12/15/2010	210938	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	237-3131-535.93-19	721108	12/2010	1.54
							Total	1.54
12/15/2010	210986	4917	GREGOIRE CONSTRUCTION	IMPROVE OTHER THAN BLDGS	237-3131-535.93-19	721108	12/2010	152.74
							Total	152.74
12/15/2010	210997	7269	HOWARDS PIZZA INC	TRAVEL, CONFERENCES&SCHOOL	237-3131-532.37-52		12/2010	10.50
				TRAVEL, CONFERENCES&SCHOOL	237-3131-532.37-52		12/2010	10.50
				TRAVEL, CONFERENCES&SCHOOL	237-3131-532.37-52		12/2010	8.00
				TRAVEL, CONFERENCES&SCHOOL	237-3131-532.37-52		12/2010	10.50
				TRAVEL, CONFERENCES&SCHOOL	237-3131-532.37-52		12/2010	10.50
							Total	50.00
12/15/2010	210999	7664	FASTENAL COMPANY	OPERATING SUPPLIES	237-3136-532.22-99		12/2010	15.06
							Total	15.06
12/15/2010	211007	9440	IMSA INT'L MUNICIPAL SI	CERTIFICATION RENEWAL MIK	237-3136-532.33-99		12/2010	40.00
							Total	40.00
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	237-3131-532.31-32		12/2010	211.95
				COMMUNICATION SERVICES	237-3136-532.31-32		12/2010	127.50
							Total	339.45
12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	237-3131-532.31-31		12/2010	10.13

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12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	237-3136-532.31-31		12/2010	12.29
							Total	22.42
12/15/2010	211021	11998	CHEMNET CONSORTIUM INC	PROFESSIONAL SERVICES	237-3131-532.35-18		12/2010	331.50
							Total	331.50
				27 Checks	** Fund Total			50,304.88

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210764	81	QWEST	LONG DISTANCE CHARGES	251-6111-561.31-31		12/2010 Total	38.29 38.29
12/08/2010	210765	82	NORTHWESTERN ENERGY	07244957	251-6111-561.34-12		12/2010 Total	33.70 33.70
12/08/2010	210768	92	BRODART COMPANY	REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	52.16
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	18.11
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	17.72
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	32.74
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	12.62
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	18.83
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	17.61
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	19.99
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	90.51
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	17.15
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	42.31
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	17.69
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	7.20-
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	3.60-
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	1.80-
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	23.16-
							Total	321.68
12/08/2010	210781	277	DEMCO INC	CD JEWEL BOXES	251-6111-561.21-11		12/2010	338.06
				CD JEWEL BOXES	251-6111-561.21-99		12/2010	300.00
							Total	638.06
12/08/2010	210782	293	DAVIS BUSINESS MACHINES	REPAIR & MAINT SERVICES	251-6111-561.36-91		12/2010	217.00
				REPAIR & MAINT SERVICES	251-6111-561.36-91		12/2010	217.00
							Total	434.00
12/08/2010	210785	388	NATIONAL LAUNDRY	REPAIR & MAINT SUPPLIES	251-6111-561.23-99		12/2010	15.26
							Total	15.26
12/08/2010	210791	621	PROPERTY & SUPPLY BUREA	OFFICE SUPPLIES	251-6111-561.21-59		12/2010	229.46
				OFFICE SUPPLIES	251-6111-561.21-99		12/2010	707.94
				OFFICE SUPPLIES	251-6111-561.21-99		12/2010	87.17
							Total	1,024.57
12/08/2010	210809	1978	AUDIO EDITIONS	ASSORTED AV	251-6111-561.33-11		12/2010	128.64
							Total	128.64
12/08/2010	210811	2250	GALE GROUP	REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	19.47
							Total	19.47
12/08/2010	210814	2499	OFFICE CENTER INC (THE)	REPAIR & MAINT SERVICES	251-6111-561.36-39		12/2010	90.00
							Total	90.00
12/08/2010	210823	4876	ACE HARDWARE	REPAIR & MAINT SUPPLIES	251-6111-561.23-99		12/2010	9.96
							Total	9.96
12/08/2010	210845	8657	STAPLES CREDIT PLAN-241	CALENDAR, STAPLES, AND ST	251-6111-561.21-99		12/2010	71.97

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
							Total	71.97
12/08/2010	210863	12134	GRESSCO LTD	COMMUNICATION SERVICES	251-6111-561.31-11		12/2010	33.05
				OFFICE SUPPLIES	251-6111-561.21-11		12/2010	539.00
							Total	572.05
12/15/2010	210926	74	WESTERN OFFICE EQUIPMEN	OFFICE SUPPLIES	251-6111-561.21-99		12/2010	17.85
							Total	17.85
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	251-6111-561.34-12		12/2010	921.74
							Total	921.74
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	251-6111-561.34-15		12/2010	940.06
							Total	940.06
12/15/2010	210933	92	BRODART COMPANY	REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	18.89
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	42.16
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	23.58
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	17.12
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	47.15
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	73.36
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	12.58
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	23.52
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	12.56
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	18.52
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	46.77
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	18.28
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	16.91
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	17.14
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	58.64
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	19.40
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	26.26
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	12.62
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	17.69
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	103.67
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	23.36
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	19.06
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	16.39
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	39.70
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	27.90
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	12.59
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	14.34
				REF,PUBLICITY,TAXES,DUES	251-6111-561.33-11		12/2010	74.90
							Total	855.06
12/15/2010	210963	1265	BOZEMAN DAILY CHRONICLE	SUBSCRIPTION RENEWAL	251-6111-561.33-11		12/2010	213.00
							Total	213.00
12/15/2010	210973	2250	GALE GROUP	SUBSCRIPTION FOR ELECTRON	251-6111-561.35-16		12/2010	50.00
							Total	50.00
12/15/2010	211002	8270	MASTERCARD PROCESSING C	OFFICE SUPPLIES	251-6111-561.21-11		12/2010	107.10
				OFFICE SUPPLIES	251-6111-561.21-96		12/2010	251.63

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12/15/2010	211002	8270	MASTERCARD PROCESSING	C OFFICE SUPPLIES	251-6111-561.21-99		12/2010	123.18
							Total	481.91
12/15/2010	211005	8657	STAPLES CREDIT PLAN-241	CANDY CANE POST CARD FOR	251-6111-561.21-99		12/2010	5.99
							Total	5.99
12/15/2010	211011	10204	RECORDED BOOKS LLC	ASSORTED AV	251-6111-561.33-11		12/2010	465.81
							Total	465.81
12/15/2010	211014	11125	DOWNTOWN GREAT FALLS AS GC	FOR LIBRARY VOLUNTEERS	251-6111-561.21-99		12/2010	100.00
							Total	100.00
12/15/2010	211025	12127	TOM EARL ENTERPRISES IN	SNOWPLOWING FOR NOVEMBER	251-6111-561.35-99		12/2010	705.00
							Total	705.00
24 Checks ** Fund Total								8,154.07

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12/08/2010	210768	92	BRODART COMPANY	REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	28.25
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	43.35
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	60.94
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	28.06
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	26.49
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	74.12
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	178.02
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	218.14
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	19.76
							Total	677.13
12/08/2010	210811	2250	GALE GROUP	REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260604	12/2010	44.99
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260604	12/2010	319.41
							Total	364.40
12/08/2010	210818	4335	BAKER & TAYLOR INC	REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	98.22
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	56.01
							Total	154.23
12/08/2010	210824	5643	BARNES & NOBLE BOOKSELL	REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	261004	12/2010	302.93
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	261004	12/2010	217.09
							Total	520.02
12/15/2010	210933	92	BRODART COMPANY	REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	236.94
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260603	12/2010	18.29
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	50.16
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	35.18
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	35.54
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	25.65
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	25.39
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	28.09
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	38.96
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	91.26
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	28.80
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	263.96
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	241.56
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	212.38
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	217.16
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	16.72
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	83.85
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	149.34
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260601	12/2010	161.56
				REF,PUBLICITY,TAXES,DUES	252-6113-561.33-11	260603	12/2010	25.36
							Total	1,986.15
12/15/2010	210991	5643	BARNES & NOBLE BOOKSELL	ASSORTED BOOKS	252-6113-561.33-11	260601	12/2010	35.18
							Total	35.18
12/15/2010	211011	10204	RECORDED BOOKS LLC	DVD COME UNDONE FOR FILM	252-6113-561.39-15	260200	12/2010	33.00
							Total	33.00
7 Checks ** Fund Total								3,770.11

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12/08/2010	210774	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	261-6411-561.93-16	611005	12/2010	389.86
							Total	389.86
12/08/2010	210815	2986	L'HEUREUX PAGE WERNER P	IMPROVE OTHER THAN BLDGS	261-6411-561.93-16	611005	12/2010	1,545.32
				IMPROVE OTHER THAN BLDGS	261-6411-561.93-16	611005	12/2010	616.00
							Total	2,161.32
12/08/2010	210898	13471	TENNIS & TRACK CO INC (IMPROVE OTHER THAN BLDGS	261-6411-561.93-16	611005	12/2010	38,596.19
							Total	38,596.19
3 Checks ** Fund Total								41,147.37

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT	
12/08/2010	210829	6172	PETTY CASH/STEIN CINDY	OPERATING SUPPLIES	267-6436-562.22-99		12/2010	70.00	
							Total	70.00	
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	267-6434-562.31-32		12/2010	32.08	
				COMMUNICATION SERVICES	267-6436-562.31-32		12/2010	22.46	
							Total	54.54	
12/15/2010	210912	29	SHERWIN WILLIAMS	PARTS CLEANER	267-6434-562.22-99		12/2010	50.95	
				PARTS CLEANER	267-6436-562.22-99		12/2010	50.95	
							Total	101.90	
12/15/2010	210920	64	FLEET SUPPLY COMPANY	OPERATING SUPPLIES	267-6434-562.22-99		12/2010	2.23	
				OPERATING SUPPLIES	267-6436-562.22-99		12/2010	2.24	
							Total	4.47	
12/15/2010	210959	916	FORDE NURSERY INC	PROFESSIONAL SERVICES	267-6436-562.35-19	641005	12/2010	120,785.28	
							Total	120,785.28	
12/15/2010	211001	8197	POWER PRO EQUIPMENT CO	OPERATING SUPPLIES	267-6434-562.22-99		12/2010	15.95	
				OPERATING SUPPLIES	267-6436-562.22-99		12/2010	15.95	
							Total	31.90	
6 Checks							** Fund Total		121,048.09

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210941	169	GREAT FALLS HOUSING AUT	USBC Credits July-Sept 10	271-0000-268.90-00		12/2010	4,244.98
							Total	4,244.98
				1 Checks	** Fund Total			4,244.98

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210786	392	B & B HEATING - AIR CON	INSTITUTION GRANTS/SUBS	272-7142-571.57-59	721113	12/2010 Total	22,905.00 22,905.00
12/08/2010	210790	561	CHICAGO TITLE INSURANCE	PROFESSIONAL SERVICES	272-7142-571.35-99	731000	12/2010 Total	110.00 110.00
12/08/2010	210831	6345	SUPERIOR BUSINESS EQUIP	COPIER USEAGE 10/25-11/18	272-7141-571.36-91		12/2010 Total	15.64 15.64
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	272-7141-571.31-32		12/2010 Total	22.46 22.46
12/15/2010	210937	130	CASCADE COUNTY CLERK &	recording fees	272-7142-571.35-99	731100	12/2010	7.00
				recording fees	272-7142-571.35-99	731100	12/2010	7.00
				recording fees	272-7142-571.35-99	731100	12/2010	7.00
				recording fees	272-7142-571.35-99	731100	12/2010	7.00
				recording fees	272-7142-571.35-99	731100	12/2010	33.00
							Total	61.00
12/15/2010	210938	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	272-7142-571.93-99	721108	12/2010 Total	34.10 34.10
12/15/2010	210971	2123	YOUNG PARENTS EDUCATION	INSTITUTION GRANTS/SUBS	272-7142-571.57-59	721123	12/2010 Total	1,924.97 1,924.97
12/15/2010	210986	4917	GREGOIRE CONSTRUCTION	IMPROVE OTHER THAN BLDGS	272-7142-571.93-99	721108	12/2010 Total	3,375.83 3,375.83
12/15/2010	211002	8270	MASTERCARD PROCESSING C	ELECTRIC PENCIL SHARPENER	272-7141-571.21-99		12/2010 Total	24.99 24.99
12/15/2010	211049	13454	BUILT TO LAST CONSTRUCT	PROFESSIONAL SERVICES	272-7142-571.35-99	731103	12/2010 Total	9,000.00 9,000.00
10 Checks ** Fund Total								37,473.99

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210927	77	GREAT FALLS TRIBUNE	PRINTING & PUBLISHING	274-7151-571.32-99		12/2010	1,104.31
							Total	1,104.31
				1 Checks	** Fund Total			1,104.31

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	18244947	279-7161-573.34-12		12/2010	181.05
							Total	181.05
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	279-7161-573.34-15		12/2010	179.36
							Total	179.36
12/15/2010	210939	142	NORTHWEST PIPE FITTINGS	PROFESSIONAL SERVICES	279-7161-573.35-99		12/2010	158.37
				PROFESSIONAL SERVICES	279-7161-573.35-99		12/2010	84.59
							Total	242.96
				3 Checks	** Fund Total			603.37

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	STAMPS FOR COMMENT LETTER	281-7128-571.22-99		12/2010	8.80
				TEST REIMBURSEMENT FOR BO	281-7128-571.33-99		12/2010	43.00
							Total	51.80
12/08/2010	210831	6345	SUPERIOR BUSINESS EQUIP	COPIER USEAGE 10/25-11/18	281-7128-571.36-91		12/2010	15.64
							Total	15.64
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	281-7128-571.31-32		12/2010	53.23
				COMMUNICATION SERVICES	281-7128-571.31-32		12/2010	208.25
							Total	261.48
12/15/2010	210950	354	BILLINGS GAZETTE COMMUN	PRINTING & PUBLISHING	281-7128-571.37-94		12/2010	614.35
							Total	614.35
12/15/2010	211002	8270	MASTERCARD PROCESSING C	EXPANSION POCKET FILES/TO	281-7128-571.22-99		12/2010	237.47
				STAPLES- TONER	281-7128-571.22-99		12/2010	136.33
							Total	373.80
5 Checks ** Fund Total								1,317.07

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12/08/2010	210831	6345	SUPERIOR BUSINESS EQUIP	COPIER USEAGE 10/25-11/18	282-7127-571.36-91		12/2010	15.64
							Total	15.64
12/15/2010	211002	8270	MASTERCARD PROCESSING C	WENDY'S PLANNER & REFIL	282-7127-571.22-99		12/2010	17.97
				BUY.COM- LABEL PRINTER TA	282-7127-571.22-99		12/2010	184.62
							Total	202.59
				2 Checks	** Fund Total			218.23

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210787	405	CRESCENT ELECTRIC	SUPPL MACH & EQUIP CAP OUTLAY	411-6433-565.94-99	670402	12/2010 Total	407.57- 407.57-
12/15/2010	210938	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	411-3111-535.93-99	271006	12/2010 Total	260.69 260.69
12/15/2010	210940	149	SLETTEN CONSTRUCTION CO	IMPROVE OTHER THAN BLDGS	411-3111-535.93-99	271006	12/2010 Total	25,808.01 25,808.01
							3 Checks ** Fund Total	25,661.13

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210937	130	CASCADE COUNTY CLERK &	recording fees	451-7121-572.35-99		12/2010	5.00
				recording fees	451-7121-572.35-99		12/2010	14.00
							Total	19.00
				1 Checks	** Fund Total			19.00

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/06/2010	210748	10548	BLUE EARTH LABS LLC	REPAIR & MAINT SUPPLIES	511-3155-532.23-17		12/2010 Total	1,378.27 1,378.27
12/08/2010	210751	10	K-MART	OPERATING SUPPLIES	511-3153-532.22-99		12/2010 Total	25.74 25.74
12/08/2010	210755	40	BIG R STORES (CSWW INC)	OPERATING SUPPLIES	511-3155-532.22-99		12/2010 Total	19.99 19.99
12/08/2010	210758	52	CONSOLIDATED ELECTRICAL	REPAIR & MAINT SUPPLIES	511-3155-532.23-72		12/2010 Total	93.60 93.60
12/08/2010	210759	62	FASTENERS INC	REPAIR & MAINT SUPPLIES	511-3155-532.23-17		12/2010 Total	75.73 75.73
12/08/2010	210760	64	FLEET SUPPLY COMPANY	OPERATING SUPPLIES	511-3156-532.22-99		12/2010 Total	24.96 24.96
12/08/2010	210762	67	GLACIER STATE ELECTRIC	REPAIR & MAINT SUPPLIES OPERATING SUPPLIES	511-3155-532.23-17 511-3156-532.22-99		12/2010 12/2010 Total	6.96 9.60 16.56
12/08/2010	210765	82	NORTHWESTERN ENERGY	08834996 10844900	511-3155-532.34-12 511-3155-532.34-12		12/2010 12/2010 Total	9.04 23.16 32.20
12/08/2010	210770	117	PRINTING CENTER	PRINTING & PUBLISHING	511-3156-532.32-99		12/2010 Total	288.64 288.64
12/08/2010	210771	118	MOSCH ELECTRIC MOTORS I	REPAIR & MAINT SUPPLIES	511-3155-532.23-17		12/2010 Total	6.57 6.57
12/08/2010	210772	121	UNITED MATERIALS OF GRE	IMPROVE OTHER THAN BLDGS MAINT SUPPLIES & MATERIAL MAINT SUPPLIES & MATERIAL MAINT SUPPLIES & MATERIAL MAINT SUPPLIES & MATERIAL MAINT SUPPLIES & MATERIAL	511-3156-535.93-19 511-3156-532.27-32 511-3156-532.27-32 511-3156-532.27-32 511-3156-532.27-32 511-3156-532.27-32	351002	12/2010 12/2010 12/2010 12/2010 12/2010 12/2010 Total	147,805.22 641.57 462.95 541.44 612.25 241.69 150,305.12
12/08/2010	210774	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	511-3156-535.93-19	351002	12/2010 Total	1,492.98 1,492.98
12/08/2010	210776	142	NORTHWEST PIPE FITTINGS	REPAIR & MAINT SUPPLIES	511-3155-532.23-17		12/2010 Total	47.32 47.32
12/08/2010	210783	301	DPC INDUSTRIES INC	UTILITIES SUPPLIES & MAT	511-3155-532.28-11		12/2010 Total	3,526.80 3,526.80
12/08/2010	210785	388	NATIONAL LAUNDRY	OPERATING SUPPLIES	511-3155-532.22-99		12/2010 Total	119.97 119.97
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	REPAIR & MAINT SUPPLIES	511-3155-532.23-17		12/2010	660.78

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	OPERATING SUPPLIES	511-3156-532.22-99		12/2010	213.60
				OPERATING SUPPLIES	511-3155-532.22-99		12/2010	5.00
							Total	879.38
12/08/2010	210797	1679	CASCADE COUNTY	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	10.24
							Total	10.24
12/08/2010	210799	1679	CENTRAL CHRISTIAN CHURC	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	19.04
							Total	19.04
12/08/2010	210800	1679	DAVIS, BRADLEY & APRIL	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	5.00
							Total	5.00
12/08/2010	210802	1679	HARTFORD, SARAH	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	91.72
							Total	91.72
12/08/2010	210803	1679	MINTSIVERIS, WILLIAM J	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	21.89
							Total	21.89
12/08/2010	210804	1679	COWPERTHWAITTE,ROBERT &	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	36.64
							Total	36.64
12/08/2010	210805	1679	SPANGELO, BRYAN L	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	42.32
							Total	42.32
12/08/2010	210806	1679	DENNIS, DAVID & CANDACE	MANUAL CREDIT REFUND	511-0000-268.70-00		12/2010	34.07
							Total	34.07
12/08/2010	210810	2003	THATCHER COMPANY OF MON	UTILITIES SUPPLIES & MAT	511-3155-532.28-11		12/2010	4,563.16
							Total	4,563.16
12/08/2010	210814	2499	OFFICE CENTER INC (THE)	REPAIR & MAINT SERVICES	511-3155-532.36-99		12/2010	50.00
							Total	50.00
12/08/2010	210832	6715	HAWKINS INC	UTILITIES SUPPLIES & MAT	511-3155-532.28-11		12/2010	901.60
				UTILITIES SUPPLIES & MAT	511-3155-532.28-11		12/2010	901.60
				OPERATING SUPPLIES	511-3155-532.22-99		12/2010	877.60
							Total	2,680.80
12/08/2010	210835	6874	MT DEPT OF PUBLIC HEALT	PROFESSIONAL SERVICES	511-3153-532.35-99		12/2010	21.00
							Total	21.00
12/08/2010	210837	7497	KENCO ENTERPRISES INC	REPAIR & MAINT SERVICES	511-3155-532.36-99		12/2010	41.50
				REPAIR & MAINT SERVICES	511-3155-532.36-99		12/2010	41.50
				REPAIR & MAINT SERVICES	511-3155-532.36-99		12/2010	41.50
				REPAIR & MAINT SERVICES	511-3155-532.36-99		12/2010	41.50
				REPAIR & MAINT SERVICES	511-3155-532.36-99		12/2010	24.00
							Total	190.00
12/08/2010	210842	8271	EH WACHS	EQUIP, FURN, FIXTURES	511-3155-532.24-99		12/2010	6,775.00
							Total	6,775.00
12/08/2010	210850	10091	HD SUPPLY WATERWORKS LT	UTILITIES SUPPLIES & MAT	511-3156-532.28-99		12/2010	1,291.69

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
							Total	1,291.69
12/08/2010	210860	11134	CALVERTS OVERHEAD DOOR	REPAIR & MAINT SERVICES	511-3156-532.36-12		12/2010	105.00
							Total	105.00
12/08/2010	210882	12648	EMPIREWEST	SAFETY COUPLINGS, OIL PLU	511-3156-532.28-99		12/2010	297.72
							Total	297.72
12/10/2010	210903	1679	M THERESE GRIFFITH	Utility Overpayment	511-0000-268.70-00		12/2010	7,750.33
							Total	7,750.33
12/15/2010	210910	15	NORMONT EQUIPMENT CO	EQUIP, FURN, FIXTURES	511-3156-532.24-17		12/2010	54.00
							Total	54.00
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	511-3155-532.34-12		12/2010	397.54
							12/2010	994.52
							12/2010	824.31
							12/2010	5,522.37
							12/2010	27.53
							Total	7,766.27
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	511-3155-532.34-15		12/2010	89.94
							12/2010	50.46
							12/2010	172.00
							12/2010	215.76
							12/2010	1,213.37
							12/2010	546.28
							12/2010	1,392.19
							12/2010	60.76
							Total	3,740.76
12/15/2010	210935	104	INDUSTRIAL TOWEL & COVE	22561	511-3156-532.22-99		12/2010	90.74
							12/2010	30.05
							12/2010	31.59
							Total	152.38
12/15/2010	210967	1679	ERDMANN, HANS E & JANIN	FINAL BILLING CR REFUND	511-0000-268.70-00		12/2010	72.63
							Total	72.63
12/15/2010	210968	1679	TURNER, DUSTIN	FINAL BILLING CR REFUND	511-0000-268.70-00		12/2010	34.39
							Total	34.39
12/15/2010	210969	1679	RENNING, SUSAN	FINAL BILLING CR REFUND	511-0000-268.70-00		12/2010	49.91
							Total	49.91
12/15/2010	210988	5528	MT DEPT OF TRANSPORTATI	IMPROVE OTHER THAN BLDGS	511-3156-535.93-19	339611	12/2010	96.28
							Total	96.28
12/15/2010	210989	5528	MT DEPT OF TRANSPORTATI	IMPROVE OTHER THAN BLDGS	511-3193-535.93-19	320904	12/2010	13,248.53
							Total	13,248.53
12/15/2010	210992	5771	HEWLETT-PACKARD COMPANY	EQUIP, FURN, FIXTURES	511-3155-532.24-99		12/2010	230.25
							Total	230.25

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12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	511-3155-532.31-32		12/2010	144.30
				COMMUNICATION SERVICES	511-3156-532.31-32		12/2010	79.10
							Total	223.40
12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	511-3156-532.31-31		12/2010	7.36
							Total	7.36
12/15/2010	211021	11998	CHEMNET CONSORTIUM INC	PROFESSIONAL SERVICES	511-3156-532.35-18		12/2010	49.50
							Total	49.50
12/15/2010	211051	10279	WATER RIGHT SOLUTIONS I	PROFESSIONAL SERVICES	511-3155-531.35-99		12/2010	8,148.33
							Total	8,148.33
48 Checks ** Fund Total								216,193.44

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12/15/2010	210937	130	CASCADE COUNTY CLERK &	recording fees	513-3165-532.35-99		12/2010	14.00
				recording fees	513-3165-532.35-99		12/2010	21.00
							Total	35.00
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	513-3165-532.31-32		12/2010	124.44
							Total	124.44
12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	513-3165-532.31-31		12/2010	6.94
							Total	6.94
				3 Checks	** Fund Total			166.38

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12/08/2010	210774	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	515-3175-535.93-19	331001	12/2010	397.29
							Total	397.29
12/08/2010	210847	9122	PHILLIPS CONSTRUCTION	IMPROVE OTHER THAN BLDGS	515-3175-535.93-19	331001	12/2010	39,331.71
							Total	39,331.71
2 Checks ** Fund Total								39,729.00

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210755	40	BIG R STORES (CSWW INC)	EQUIP, FURN, FIXTURES	517-3184-532.24-11		12/2010	29.99
				EQUIP, FURN, FIXTURES	517-3184-532.24-11		12/2010	3.99
							Total	33.98
12/08/2010	210760	64	FLEET SUPPLY COMPANY	OPERATING SUPPLIES	517-3184-532.22-11		12/2010	10.82
							Total	10.82
12/08/2010	210764	81	QWEST	COMMUNICATION SERVICES	517-3184-532.31-31		12/2010	33.87
				COMMUNICATION SERVICES	517-3185-532.31-31		12/2010	33.87
				COMMUNICATION SERVICES	517-3188-532.31-31		12/2010	33.86
							Total	101.60
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	517-3184-532.21-99		12/2010	3.17-
				OFFICE SUPPLIES	517-3185-532.21-99		12/2010	3.16-
							Total	6.33-
12/08/2010	210785	388	NATIONAL LAUNDRY	REPAIR & MAINT SERVICES	517-3184-532.36-91		12/2010	9.21
				REPAIR & MAINT SERVICES	517-3185-532.36-91		12/2010	9.21
							Total	18.42
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	REPAIR & MAINT SERVICES	517-3184-532.36-12		12/2010	3.94
				REPAIR & MAINT SERVICES	517-3185-532.36-12		12/2010	3.94
							Total	7.88
12/08/2010	210789	549	GREAT FALLS PAPER & SUP	REPAIR & MAINT SERVICES	517-3184-532.36-91		12/2010	6.46
				REPAIR & MAINT SERVICES	517-3185-532.36-91		12/2010	6.46
							Total	12.92
12/15/2010	210927	77	GREAT FALLS TRIBUNE	PRINTING & PUBLISHING	517-3188-532.32-51		12/2010	109.40
							Total	109.40
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	517-3188-532.34-12		12/2010	117.79
							Total	117.79
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	517-3188-532.34-15		12/2010	137.40
							Total	137.40
12/15/2010	210932	88	ADVANCED LITHO PRINTING	SANITATION HOLIDAY CARDS	517-3184-532.32-99		12/2010	375.00
				PRINTING HOLIDAY CARDS	517-3185-532.32-99		12/2010	375.00
							Total	750.00
12/15/2010	210998	7277	COMMUNITY HEALTH CARE C	DOT PHYSICAL FOR WILLIAM	517-3185-532.35-18		12/2010	66.00
							Total	66.00
12/15/2010	211003	8467	MONTANA WASTE SYSTEMS I	8633	517-3184-532.34-18		12/2010	20,383.28
				8633	517-3185-532.34-18		12/2010	41,696.07
				8633	517-3188-532.34-18		12/2010	4,249.77
							Total	66,329.12
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	517-3184-532.31-32		12/2010	43.18
				COMMUNICATION SERVICES	517-3185-532.31-32		12/2010	43.20
				COMMUNICATION SERVICES	517-3188-532.31-32		12/2010	9.59
				COMMUNICATION SERVICES	517-3184-532.31-32		12/2010	13.46

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12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	517-3185-532.31-32		12/2010	13.48	
				COMMUNICATION SERVICES	517-3188-532.31-32		12/2010	25.46	
							Total	148.37	
12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	517-3184-532.31-31		12/2010	3.71	
				COMMUNICATION SERVICES	517-3185-532.31-31		12/2010	3.72	
				COMMUNICATION SERVICES	517-3188-532.31-31		12/2010	.83	
							Total	8.26	
12/15/2010	211019	11442	DEX MEDIA WEST INC	ADVERTISING	517-3184-532.31-99		12/2010	81.31	
				ADVERTISING	517-3185-532.31-99		12/2010	81.32	
				ADVERTISING	517-3188-532.31-99		12/2010	18.07	
							Total	180.70	
12/15/2010	211021	11998	CHEMNET CONSORTIUM INC	PROFESSIONAL SERVICES	517-3184-532.35-18		12/2010	49.50	
				PROFESSIONAL SERVICES	517-3185-532.35-18		12/2010	49.50	
							Total	99.00	
							17 Checks	** Fund Total	68,125.33

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210816	3104	DORSEY & WHITNEY LLP	(M DEBT SERV & OTHER EXPENSE	519-1551-516.61-52		12/2010	6,581.02
							Total	6,581.02
				1 Checks	** Fund Total			6,581.02

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	07223878	522-2113-522.34-12		12/2010 Total	2.08 2.08
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	522-2113-522.31-32		12/2010 Total	32.92 32.92
12/08/2010	210889	13091	CAPITAL COMMUNICATIONS	REPAIR & MAINT SERVICES	522-2113-522.36-59		12/2010 Total	258.00 258.00
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	522-2113-522.34-12		12/2010 Total	161.08 161.08
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	522-2113-522.34-15		12/2010 Total	199.83 199.83
12/15/2010	210950	354	BILLINGS GAZETTE COMMUN	PRINTING & PUBLISHING	522-2113-522.32-99		12/2010 Total	614.35 614.35
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES CARTRIDGE/FAX INK/MSG PAD	522-2113-522.21-99 522-2113-522.21-99		12/2010 12/2010 Total	56.68 226.02 282.70
12/15/2010	210966	1343	3 RIVERS TELEPHONE COOP	COMMUNICATION SERVICES COMMUNICATION SERVICES COMMUNICATION SERVICES COMMUNICATION SERVICES	522-2113-522.31-34 522-2113-522.31-34 522-2113-522.31-34 522-2113-522.31-34		12/2010 12/2010 12/2010 12/2010 Total	343.95 93.74 93.74 140.00 671.43
8 Checks							** Fund Total	2,222.39

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210754	25	PROBUILD	OPERATING SUPPLIES	551-7125-571.22-99		12/2010	9.99-
				OPERATING SUPPLIES	551-7125-571.22-99		12/2010	21.98
							Total	11.99
12/08/2010	210764	81	QWEST	PARKING RAMP PHONE, 761-0	551-7125-571.31-31		12/2010	47.29
							Total	47.29
12/08/2010	210765	82	NORTHWESTERN ENERGY	07241599	551-7125-571.34-12		12/2010	31.59
				07252281	551-7125-571.34-12		12/2010	7.70
				09207796	551-7125-571.34-12		12/2010	530.64
							Total	569.93
12/08/2010	210813	2370	ENTERPRISE ELECTRIC INC	REPAIR/REPLACE LIGHTS IN	551-7125-571.36-12		12/2010	2,228.90
							Total	2,228.90
12/08/2010	210831	6345	SUPERIOR BUSINESS EQUIP	COPIER USEAGE 10/25-11/18	551-7125-571.36-91		12/2010	15.65
							Total	15.65
12/08/2010	210886	12726	KARLEEN PERRY	LEASE #22 RAMP #2	551-0000-347.10-75		12/2010	40.00
							Total	40.00
12/15/2010	210918	47	AMSAN	OPERATING SUPPLIES	551-7125-571.22-99		12/2010	36.00
							Total	36.00
12/15/2010	210927	77	GREAT FALLS TRIBUNE	PRINTING & PUBLISHING	551-7125-571.32-99		12/2010	395.29
							Total	395.29
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	551-7125-571.34-12		12/2010	538.18
							Total	538.18
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	551-7125-571.21-99		12/2010	4.95
							Total	4.95
12/15/2010	211002	8270	MASTERCARD PROCESSING C	WENDY'S PLANNER & REFIL	551-7125-571.21-99		12/2010	25.17
							Total	25.17
12/15/2010	211027	12270	CARDINAL TRACKING INC	REPAIR & MAINT SERVICES	551-7125-571.36-99		12/2010	370.16
							Total	370.16
12 Checks ** Fund Total								4,283.51

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210754	25	PROBUILD	OPERATING SUPPLIES	561-6452-563.22-99		12/2010 Total	89.59 89.59
12/08/2010	210764	81	QWEST	COMMUNICATION SERVICES COMMUNICATION SERVICES	561-6452-562.31-31 561-6451-562.31-31		12/2010 12/2010 Total	218.70 192.38 411.08
12/08/2010	210765	82	NORTHWESTERN ENERGY	07813447 08277055 12471769 14735823	561-6452-563.34-12 561-6452-563.34-12 561-6451-563.34-12 561-6452-563.34-12		12/2010 12/2010 12/2010 12/2010 Total	26.52 9.00 24.88 7.70 68.10
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	TRAVEL FROM 11/8/10 WADE TRAVEL FROM 11/8/10 KEITH	561-6451-563.37-71 561-6452-563.37-71		12/2010 12/2010 Total	.84 .84 1.68
12/08/2010	210779	198	MASCO JANITORIAL SUPPLY	REPAIR & MAINT SUPPLIES	561-6451-563.23-72		12/2010 Total	144.28 144.28
12/08/2010	210785	388	NATIONAL LAUNDRY	OPERATING SUPPLIES	561-6451-562.22-94		12/2010 Total	24.66 24.66
12/08/2010	210819	4633	LPGA	CONNIE CRAMER CAOUETTE ME CONNIE CRAMER CAOUETTE ME	561-6451-562.33-51 561-6452-562.33-51		12/2010 12/2010 Total	120.00 120.00 240.00
12/08/2010	210853	10435	BUG DOCTOR	REPAIR & MAINT SERVICES REPAIR & MAINT SERVICES	561-6451-562.36-12 561-6452-562.36-12		12/2010 12/2010 Total	35.00 50.00 85.00
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES COMMUNICATION SERVICES COMMUNICATION SERVICES	561-6451-563.31-32 561-6452-562.31-32 561-6452-563.31-32		12/2010 12/2010 12/2010 Total	47.72 4.26 45.19 97.17
12/15/2010	210929	82	NORTHWESTERN ENERGY	072521411 07252158 October 2010 charges October 2010 charges	561-6452-563.34-12 561-6452-563.34-12 561-6451-563.34-12 561-6451-563.34-12		12/2010 12/2010 12/2010 12/2010 Total	153.10 35.78 966.13 166.44 1,321.45
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges November 2010 charges November 2010 charges November 2010 charges	561-6451-563.34-15 561-6451-563.34-15 561-6451-562.34-15 561-6452-562.34-15		12/2010 12/2010 12/2010 12/2010 Total	21.33 71.05 37.62 228.81 358.81
12/15/2010	210942	177	ALARM SERVICE INC	COMMUNICATION SERVICES COMMUNICATION SERVICES	561-6452-562.31-33 561-6451-562.31-33		12/2010 12/2010 Total	50.00 50.00 100.00
12/15/2010	210987	5178	DOUBLE G ENGRAVING & AW	SELF INKING STAMP/CITY GO	561-6452-562.21-99		12/2010	42.00

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							Total	42.00
				13 Checks	** Fund Total			2,983.82

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12/08/2010	210750	9	JOHNSON MADISON LUMBER	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	4.90
				REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	25.95
							Total	30.85
12/08/2010	210757	50	COLUMBIA PAINT & COATIN	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	59.77
							Total	59.77
12/08/2010	210762	67	GLACIER STATE ELECTRIC	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	49.30
							Total	49.30
12/08/2010	210765	82	NORTHWESTERN ENERGY	09170879	563-6471-562.34-12		12/2010	19.87
							Total	19.87
12/08/2010	210776	142	NORTHWEST PIPE FITTINGS	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	96.70
							Total	96.70
12/08/2010	210779	198	MASCO JANITORIAL SUPPLY	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	39.60
							Total	39.60
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	48.99
							Total	48.99
12/08/2010	210829	6172	PETTY CASH/STEIN CINDY	OPERATING SUPPLIES	563-6473-562.22-99		12/2010	10.00
							Total	10.00
12/08/2010	210853	10435	BUG DOCTOR	REPAIR & MAINT SERVICES	563-6473-562.36-11		12/2010	42.00
							Total	42.00
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	563-6473-562.31-32		12/2010	2.98
							Total	2.98
12/08/2010	210859	11099	YMCA OF THE USA	MARIAN PERMANN/BEV WILLIA	563-6473-562.37-71		12/2010	34.00
							Total	34.00
12/15/2010	210907	9	JOHNSON MADISON LUMBER	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	29.25
							Total	29.25
12/15/2010	210919	50	COLUMBIA PAINT & COATIN	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	108.95
				REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	796.71
							Total	905.66
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	563-6473-562.34-12		12/2010	374.01
				07254634	563-6475-562.34-12		12/2010	7.70
							Total	381.71
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	563-6471-562.34-15		12/2010	98.47
				November 2010 charges	563-6475-562.34-15		12/2010	90.00
				November 2010 charges	563-6475-562.34-15		12/2010	90.00
				November 2010 charges	563-6471-562.34-15		12/2010	90.00
				November 2010 charges	563-6473-562.34-15		12/2010	2,314.70
				November 2010 charges	563-6471-562.34-15		12/2010	90.00
							Total	2,773.17

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12/15/2010	210939	142	NORTHWEST PIPE FITTINGS	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	76.74
							Total	76.74
12/15/2010	210943	198	MASCO JANITORIAL SUPPLY	REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	13.20
				REPAIR & MAINT SUPPLIES	563-6473-562.23-72		12/2010	37.72
							Total	50.92
12/15/2010	210996	6874	MT DEPT OF PUBLIC HEALT	2011 CONCESSIONS LICENSE	563-6471-562.33-39		12/2010	115.00
				2011 POOL LICENSE	563-6471-562.33-39		12/2010	200.00
				2011 POOL LICENSE	563-6471-562.33-39		12/2010	200.00
				2011 JAYCEE POOL LICENSE	563-6475-562.32-99		12/2010	200.00
				2011 POOL LICENSE FEE	563-6473-562.32-99		12/2010	200.00
				WATER TOWER POOL LICENSE	563-6475-562.32-99		12/2010	200.00
				2011 LICENSE FLOWRIDER	563-6471-562.33-39		12/2010	75.00
							Total	1,190.00
12/15/2010	211028	12646	PERFECTION/PITTSBURGH P	LOCKER ROOM FLOOR PAINT	563-6473-562.23-72		12/2010	331.00
							Total	331.00
19 Checks ** Fund Total								6,172.51

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210758	52	CONSOLIDATED ELECTRICAL REPAIR & MAINT SUPPLIES		564-6462-562.23-79		12/2010 Total	48.63 48.63
12/08/2010	210765	82	NORTHWESTERN ENERGY	07259989	564-6462-562.34-12		12/2010 Total	29.17 29.17
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS OFFICE SUPPLIES		564-6462-562.21-99		12/2010 Total	33.13 33.13
12/08/2010	210785	388	NATIONAL LAUNDRY	OPERATING SUPPLIES	564-6462-562.22-94		12/2010 Total	125.70 125.70
12/08/2010	210829	6172	PETTY CASH/STEIN CINDY	OPERATING SUPPLIES EQUIP, FURN, FIXTURES	564-6462-562.22-99 564-6462-562.24-99		12/2010 12/2010 Total	4.17 10.98 15.15
12/08/2010	210833	6731	DOORS & HARDWARE UNLIMI	REPAIR & MAINT SUPPLIES	564-6462-562.23-79		12/2010 Total	77.53 77.53
12/08/2010	210841	8270	MASTERCARD PROCESSING C	SUPPLIES FOR EQUIPMENT	564-6462-562.23-19		12/2010 Total	32.94 32.94
12/08/2010	210853	10435	BUG DOCTOR	PROFESSIONAL SERVICES	564-6462-562.35-99		12/2010 Total	30.00 30.00
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	564-6462-562.31-32		12/2010 Total	46.47 46.47
12/08/2010	210901	13483	RESULTS (BENEFIS HEALTH 15 ADULTS @ 50.00 EACH		564-6462-562.35-99		12/2010 Total	750.00 750.00
12/15/2010	210907	9	JOHNSON MADISON LUMBER	REPAIR & MAINT SERVICES	564-6462-562.36-12		12/2010 Total	100.77 100.77
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	564-6462-562.34-12		12/2010 Total	627.78 627.78
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges November 2010 charges	564-6462-562.34-15 564-6462-562.34-15		12/2010 12/2010 Total	231.69 209.99 441.68
12/15/2010	210942	177	ALARM SERVICE INC	PROFESSIONAL SERVICES	564-6462-562.35-99		12/2010 Total	50.00 50.00
12/15/2010	210943	198	MASCO JANITORIAL SUPPLY	OPERATING SUPPLIES	564-6462-562.22-94		12/2010 Total	158.41 158.41
12/15/2010	211008	9468	IDENTITY SCREENPRINTING	PROFESSIONAL SERVICES	564-6462-562.35-99		12/2010 Total	144.00 144.00
16 Checks ** Fund Total								2,711.36

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12/08/2010	210765	82	NORTHWESTERN ENERGY	15690118	566-6446-562.34-12		12/2010	8.90
				15690142	566-6446-562.34-12		12/2010	8.97
				15690183	566-6446-562.34-12		12/2010	33.53
				15690209	566-6446-562.34-12		12/2010	88.63
							Total	140.03
				1 Checks	** Fund Total			140.03

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12/08/2010	210841	8270	MASTERCARD PROCESSING	C DRESSING RM/GREEN RM PROJ	571-6271-562.31-11		12/2010	5.71
							Total	5.71
12/08/2010	210856	10858	VERIZON WIRELESS	CELL SERVICE FOR OCT 22-N	571-6271-562.31-32		12/2010	38.73
							Total	38.73
12/08/2010	210887	12731	CASCADE COUNTY TAVERN A	11-64 REFUND DEP LESS EXP	571-0000-261.40-00		12/2010	664.00
							Total	664.00
12/15/2010	210947	299	GREAT FALLS SYMPHONY AS	11-36 Wizard of Oz proced	571-0000-268.90-00		12/2010	16,108.07
							Total	16,108.07
12/15/2010	210953	388	NATIONAL LAUNDRY	OTHER PURCHASED SERVICES	571-6273-562.39-71		12/2010	10.04
							Total	10.04
12/15/2010	210960	1023	GREAT FALLS HIGH SCHOOL	11-06 GF PROM REFUND DEP	571-0000-261.40-00		12/2010	702.00
							Total	702.00
6 Checks ** Fund Total								17,528.55

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12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	OFFICE AND MEETING SUPPLI	611-1481-511.21-99		12/2010	3.89
							Total	3.89
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	611-1481-511.21-11		12/2010	28.50
							Total	28.50
12/15/2010	210984	3967	SHRM GREAT FALLS (SOC F REF,PUBLICITY,TAXES,DUES		611-1481-511.33-51		12/2010	615.00
							Total	615.00
				3 Checks	** Fund Total			647.39

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210869	12645	JOHN ALMON	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	110.00 110.00
12/08/2010	210870	12645	RUTH BROWN	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	55.00 55.00
12/08/2010	210871	12645	ELRIEDE COOK	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	55.00 55.00
12/08/2010	210872	12645	MARK FRAHM	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	55.00 55.00
12/08/2010	210873	12645	JEFFREY JENKINS & KIM M	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	110.00 110.00
12/08/2010	210874	12645	MICHAEL KARLOVICH	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	110.00 110.00
12/08/2010	210875	12645	JONI MCCANN	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	55.00 55.00
12/08/2010	210876	12645	DOUG PITT	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	110.00 110.00
12/08/2010	210877	12645	BEN RANGEL	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	55.00 55.00
12/08/2010	210878	12645	RICK SCHOTT	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	55.00 55.00
12/08/2010	210880	12645	DAVID & DONNA WARRINGTO	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	110.00 110.00
12/13/2010	210904	12645	MICHAEL WALKER	2010 ONLINE WELLNESS ASSE	613-1567-511.39-99		12/2010 Total	110.00 110.00
12/15/2010	210948	312	CITY COUNTY HEALTH DEPA	RABIES IMMUNIZATIONS AND	613-1567-511.39-99		12/2010 Total	769.00 769.00
13 Checks ** Fund Total								1,759.00

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12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	614-1566-511.21-99		12/2010 Total	2.82 2.82
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	EQUIP, FURN, FIXTURES	614-1566-511.24-17		12/2010 Total	4.93 4.93
12/08/2010	210836	7392	OPP SHAUN	REIMB. FOR PRESCRIPTION S	614-1566-511.24-17		12/2010 Total	75.00 75.00
12/15/2010	210949	316	MONTANA MUNICIPAL INTER	MISCELLANEOUS COSTS	614-1566-511.52-11		12/2010 Total	8,273.59 8,273.59
12/15/2010	210954	405	CRESCENT ELECTRIC SUPPL	EQUIP, FURN, FIXTURES	614-1566-511.24-17		12/2010 Total	30.33 30.33
5 Checks							** Fund Total	8,386.67

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210764	81	QWEST	FAX LINE FOR FISCAL SERVI	615-1511-511.31-31		12/2010	44.20
							Total	44.20
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	CANDY FOR HALLOWEEN TRICK	615-1511-511.21-99		12/2010	41.80
							Total	41.80
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	615-1511-511.21-99		12/2010	8.41
				OFFICE SUPPLIES	615-1561-511.21-99		12/2010	14.00
				OFFICE SUPPLIES	615-1562-511.21-99		12/2010	2.82
				OFFICE SUPPLIES	615-1563-511.21-99		12/2010	5.59
				OFFICE SUPPLIES	615-1564-511.21-99		12/2010	25.18
							Total	56.00
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	EQUIP, FURN, FIXTURES	615-1511-511.24-99		12/2010	14.67
				EQUIP, FURN, FIXTURES	615-1561-511.24-99		12/2010	24.42
				EQUIP, FURN, FIXTURES	615-1562-511.24-99		12/2010	4.93
				EQUIP, FURN, FIXTURES	615-1563-511.24-99		12/2010	9.75
				EQUIP, FURN, FIXTURES	615-1564-511.24-99		12/2010	43.92
							Total	97.69
12/08/2010	210826	5793	MONTANA SECRETARY OF ST	NOTARY APPLICATION FOR KR	615-1511-511.33-51		12/2010	25.00
							Total	25.00
12/08/2010	210838	7796	INNOVATIVE POSTAL SERVI	COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	50.67
				COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	44.35
				COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	197.70
				COMMUNICATION SERVICES	615-1564-511.31-11		12/2010	7.04
				PRINTING & PUBLISHING	615-1564-511.32-11		12/2010	4.75
				COMMUNICATION SERVICES	615-1564-511.31-11		12/2010	17.64
				PRINTING & PUBLISHING	615-1564-511.32-11		12/2010	5.16
							Total	327.31
12/08/2010	210841	8270	MASTERCARD PROCESSING C	SAMS CAKE AND SUPPLIES FO	615-1511-511.21-99		12/2010	88.28
							Total	88.28
12/08/2010	210881	12645	ALLIANT INSURANCE SERVI	BOND POLICY FOR NOTARY K	615-1511-511.33-51		12/2010	40.00
							Total	40.00
12/08/2010	210893	13273	GREAT FALLS TRIBUNE -SU	TRIBUNE SUBSCRIPTION 11/1	615-1511-511.33-11		12/2010	221.76
							Total	221.76
12/08/2010	210895	13373	RICK'S DELIVERY LLC	PROFESSIONAL SERVICES	615-1568-511.35-99		12/2010	836.40
							Total	836.40
12/15/2010	210952	382	GFOA GOV FINANCE OFFICE	APPLICATION FOR SUBMISSIO	615-1561-511.35-15		12/2010	505.00
							Total	505.00
12/15/2010	210954	405	CRESCENT ELECTRIC SUPPL	EQUIP, FURN, FIXTURES	615-1511-511.24-99		12/2010	90.36
				EQUIP, FURN, FIXTURES	615-1561-511.24-99		12/2010	150.41
				EQUIP, FURN, FIXTURES	615-1562-511.24-99		12/2010	30.33
				EQUIP, FURN, FIXTURES	615-1563-511.24-99		12/2010	60.03
				EQUIP, FURN, FIXTURES	615-1564-511.24-99		12/2010	270.46
							Total	601.59

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12/15/2010	210990	5621	JUNKERMIER CLARK CAMPAN	PROFESSIONAL SERVICES	615-1561-511.35-15		12/2010	10,000.00
							Total	10,000.00
12/15/2010	211000	7796	INNOVATIVE POSTAL SERVI	COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	92.61
				COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	218.90
				COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	122.36
				COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	227.49
				COMMUNICATION SERVICES	615-1568-511.31-11		12/2010	97.24
				POSTAGE FOR STATEMENTS ON	615-1564-511.31-11		12/2010	2,379.49
				PROCESS STATEMENTS ON 12/	615-1564-511.32-11		12/2010	784.60
				COMMUNICATION SERVICES	615-1564-511.31-11		12/2010	38.33
				PRINTING & PUBLISHING	615-1564-511.32-11		12/2010	8.91
				COMMUNICATION SERVICES	615-1564-511.31-11		12/2010	28.01
				PRINTING & PUBLISHING	615-1564-511.32-11		12/2010	8.23
				COMMUNICATION SERVICES	615-1564-511.31-11		12/2010	310.46
				PRINTING & PUBLISHING	615-1564-511.32-11		12/2010	39.72
				COMMUNICATION SERVICES	615-1564-511.31-11		12/2010	11.70
				PRINTING & PUBLISHING	615-1564-511.32-11		12/2010	6.27
							Total	4,374.32
12/15/2010	211002	8270	MASTERCARD PROCESSING C	GFOA CD FOR GAAP UPDATES	615-1511-511.33-11		12/2010	39.95
							Total	39.95
12/15/2010	211010	10040	MT DEPT OF ADMINISTRATI	CAFR FILING FEE FOR 2010	615-1561-511.35-15		12/2010	1,000.00
							Total	1,000.00
12/15/2010	211038	12759	GARDA CL NORTHWEST INC	PROFESSIONAL SERVICES	615-1564-511.35-99		12/2010	872.19
							Total	872.19
17 Checks ** Fund Total								19,171.49

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	PHONE SUPPLY FOR MAPPING	617-1513-512.21-99		12/2010	35.88
							Total	35.88
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	617-1512-512.21-99		12/2010	9.50
							Total	9.50
12/08/2010	210825	5771	HEWLETT-PACKARD COMPANY	EQUIP, FURN, FIXTURES	617-1582-514.24-18	151001	12/2010	4,599.20
							Total	4,599.20
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	617-1512-512.31-32		12/2010	118.24
				COMMUNICATION SERVICES	617-1513-512.31-32		12/2010	34.26
							Total	152.50
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	617-1512-512.21-52		12/2010	126.00
				OFFICE SUPPLIES	617-1513-512.21-99		12/2010	39.21
							Total	165.21
12/15/2010	210992	5771	HEWLETT-PACKARD COMPANY	EQUIP, FURN, FIXTURES	617-1582-514.24-18		12/2010	1,995.00
							Total	1,995.00
12/15/2010	211002	8270	MASTERCARD PROCESSING C	COMMUNICATION SERVICES	617-1512-512.31-11		12/2010	94.32
				EQUIP, FURN, FLXTURES	617-1582-514.24-18	151001	12/2010	1,583.88
				PROFESSIONAL SERVICES	617-1512-512.35-17		12/2010	149.00
							Total	1,827.20
12/15/2010	211009	9903	QWEST COMMUNICATIONS CO	ISP	617-1512-512.31-99		12/2010	1,099.58
							Total	1,099.58
12/15/2010	211026	12222	DELL MARKETING LP	EQUIP, FURN, FIXTURES	617-1582-514.24-18		12/2010	4,119.20
							Total	4,119.20
12/15/2010	211048	13452	GEOGRAPHIC TECHNOLOGIES	EQUIP, FURN, FIXTURES	617-1582-514.24-18	151001	12/2010	2,191.20
							Total	2,191.20
				10 Checks	** Fund Total			16,194.47

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210749	7	JERRYS RADIATOR SERVICE	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	90.00
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	75.00-
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	175.00
							Total	190.00
12/08/2010	210752	11	MILLER AUTO INTERIOR IN	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	136.00
							Total	136.00
12/08/2010	210754	25	PROBUILD	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	28.37
							Total	28.37
12/08/2010	210755	40	BIG R STORES (CSWW INC)	OPERATING SUPPLIES	631-3113-532.22-99		12/2010	66.29
							Total	66.29
12/08/2010	210756	42	BISON MOTOR CO INC	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	5.40
							Total	5.40
12/08/2010	210760	64	FLEET SUPPLY COMPANY	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	33.45
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	7.50
							Total	40.95
12/08/2010	210761	65	GENERAL DISTRIBUTING CO	OPERATING SUPPLIES	631-3113-532.22-99		12/2010	14.70
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	241.54
							Total	256.24
12/08/2010	210763	68	NAPA AUTO PARTS OF GREA	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	248.28
				OPERATING SUPPLIES	631-3113-532.22-99		12/2010	22.00
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	9.15-
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	31.18-
							Total	229.95
12/08/2010	210764	81	QWEST	COMMUNICATION SERVICES	631-3113-532.31-31		12/2010	101.60
							Total	101.60
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	LICENSE AND TITLE	631-3113-532.33-52		12/2010	5.00
							Total	5.00
12/08/2010	210780	267	CITY MOTOR CO INC	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	23.48
							Total	23.48
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	631-3113-532.21-99		12/2010	6.33-
							Total	6.33-
12/08/2010	210785	388	NATIONAL LAUNDRY	RENTALS	631-3113-532.53-99		12/2010	73.78
				RENTALS	631-3113-532.53-99		12/2010	85.37
				RENTALS	631-3113-532.53-99		12/2010	73.78
				RENTALS	631-3113-532.53-99		12/2010	40.56
							Total	273.49
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	REPAIR & MAINT SERVICES	631-3113-532.36-12		12/2010	7.87
							Total	7.87
12/08/2010	210789	549	GREAT FALLS PAPER & SUP	REPAIR & MAINT SERVICES	631-3113-532.36-91		12/2010	12.91

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
							Total	12.91
12/08/2010	210793	643	KOIS BROTHERS EQUIPMENT	AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	533.67
				AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	136.74
							Total	670.41
12/08/2010	210794	972	MOUNTAIN VIEW CO-OP	AUTO &TRUCK MAINT.INVENT	631-0000-152.90-02		12/2010	23,435.52
							Total	23,435.52
12/08/2010	210796	1334	AG WEST DISTRIBUTING CO	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	4.66
							Total	4.66
12/08/2010	210812	2317	SMITH EQUIPMENT CO	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	30.25
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	2.50
							Total	32.75
12/08/2010	210817	3877	ACME BODY SHOP	REPAIR & MAINT SERVICES	631-3113-532.36-51		12/2010	5,988.25
							Total	5,988.25
12/08/2010	210823	4876	ACE HARDWARE	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	5.99
							Total	5.99
12/08/2010	210848	9522	STEEL ETC	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	44.17
							Total	44.17
12/08/2010	210849	9588	NORTHWEST FUEL SYSTEMS	FIX COMPLIANCE ISSUES/PW	631-3113-532.36-59		12/2010	405.51
							Total	405.51
12/08/2010	210855	10829	SUPERIOR TIRE INC	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	59.20
							Total	59.20
12/08/2010	210860	11134	CALVERTS OVERHEAD DOOR	REPAIR WASH BAY WEST DOOR	631-3113-532.36-12		12/2010	210.00
							Total	210.00
12/08/2010	210861	11168	BIG SKY HYDRAULICS & MA	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	3.30
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	69.99
				REPAIR & MAINT SERVICES	631-3113-532.36-51		12/2010	1,481.18
				REPAIR & MAINT SERVICES	631-3113-532.36-51		12/2010	69.45
				REPAIR & MAINT SERVICES	631-3113-532.36-51		12/2010	1,340.21
							Total	283.71
12/08/2010	210862	12052	OREILLY AUTO PARTS	AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	60.72
							Total	60.72
12/08/2010	210891	13156	DIRECT AUTOMOTIVE DISTR	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	72.49
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	72.49
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	191.99
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	76.38
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	86.49
							Total	354.86
12/08/2010	210894	13318	AUTOMATIC TRANSMISSION	TRANSMISSION FOR UNIT PD2	631-3113-532.23-11		12/2010	1,510.00
							Total	1,510.00

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210906	2	HCL TRUCK EQUIPMENT INC	ROCKER SWITCH FOR UNIT 31	631-3113-532.23-11		12/2010	24.40
							Total	24.40
12/15/2010	210909	11	MILLER AUTO INTERIOR IN	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	355.00
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	135.00
							Total	490.00
12/15/2010	210914	37	BEARING SALES INC	OPERATING SUPPLIES	631-3113-532.22-99		12/2010	41.46
				OPERATING SUPPLIES	631-3113-532.22-99		12/2010	12.86-
							Total	28.60
12/15/2010	210915	38	BENNETT MOTORS INC	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	15.29
							Total	15.29
12/15/2010	210916	39	SULLIVANS COMPUTERS & E	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	5.15
							Total	5.15
12/15/2010	210917	42	BISON MOTOR CO INC	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	183.03
							Total	183.03
12/15/2010	210920	64	FLEET SUPPLY COMPANY	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	13.20
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	21.38
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	4.70
							Total	39.28
12/15/2010	210921	65	GENERAL DISTRIBUTING CO	OPERATING SUPPLIES	631-3113-532.22-99		12/2010	16.80
							Total	16.80
12/15/2010	210923	68	NAPA AUTO PARTS OF GREA	AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	28.55
				AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	57.10
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	40.33
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	31.58
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	32.38
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	12.03
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	9.95
							Total	211.92
12/15/2010	210924	69	TRACTOR & EQUIPMENT CO	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	41.69
				AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	327.09
							Total	368.78
12/15/2010	210925	71	VALLEY MOTOR SUPPLY CO	OPERATING SUPPLIES	631-3113-532.22-99		12/2010	14.98
				REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	9.48
				AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	71.92
				AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010	127.40
							Total	223.78
12/15/2010	210944	266	TRI STATE TRUCK & EQUIP	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	271.67
							Total	271.67
12/15/2010	210945	267	CITY MOTOR CO INC	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010	209.49
							Total	209.49

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210946	288	SWAINS SPRING SERVICE	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010 Total	56.00 56.00
12/15/2010	210962	1239	CASCADE COUNTY TREASURE	TITLE APPLICATION FEE	631-3113-532.33-52		12/2010 Total	22.00 22.00
12/15/2010	210972	2223	MICHAEL TODD & COMPANY	AUTO &TRUCK MAINT.INVENT	631-0000-151.90-00		12/2010 Total	9,592.50 9,592.50
12/15/2010	210974	2317	SMITH EQUIPMENT CO	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010 Total	20.50 20.50
12/15/2010	210995	6169	UNITED PARCEL SERVICE I	SHIPPING CHARGES	631-3113-532.23-11		12/2010 Total	19.48 19.48
12/15/2010	210999	7664	FASTENAL COMPANY	OPERATING SUPPLIES	631-3113-532.22-99		12/2010 Total	220.83 220.83
12/15/2010	211012	10408	BREEN OIL COMPANY	OPERATING SUPPLIES	631-3113-532.22-99		12/2010 Total	24.00 24.00
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	631-3113-532.31-32		12/2010 Total	100.46 100.46
12/15/2010	211015	11168	BIG SKY HYDRAULICS & MA	REPAIR & MAINT SUPPLIES REPAIR & MAINT SUPPLIES REPAIR & MAINT SUPPLIES	631-3113-532.23-11 631-3113-532.23-11 631-3113-532.23-11		12/2010 12/2010 12/2010 Total	52.36 82.36 46.77 181.49
12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	631-3113-532.31-31		12/2010 Total	6.94 6.94
12/15/2010	211017	11353	I STATE TRUCK CENTER IN	REPAIR & MAINT SUPPLIES REPAIR & MAINT SUPPLIES AUTO &TRUCK MAINT.INVENT REPAIR & MAINT SUPPLIES	631-3113-532.23-11 631-3113-532.23-11 631-0000-151.90-00 631-3113-532.23-11		12/2010 12/2010 12/2010 12/2010 Total	97.00 204.00 168.12 649.44 1,118.56
12/15/2010	211024	12089	TNT SPRINGS INC / TNT T	REPAIR & MAINT SUPPLIES	631-3113-532.23-11		12/2010 Total	100.44 100.44
12/15/2010	211045	13156	DIRECT AUTOMOTIVE DISTR	REPAIR & MAINT SUPPLIES AUTO &TRUCK MAINT.INVENT REPAIR & MAINT SUPPLIES REPAIR & MAINT SUPPLIES REPAIR & MAINT SUPPLIES REPAIR & MAINT SUPPLIES	631-3113-532.23-11 631-0000-151.90-00 631-3113-532.23-11 631-3113-532.23-11 631-3113-532.23-11 631-3113-532.23-11		12/2010 12/2010 12/2010 12/2010 12/2010 12/2010 Total	171.99- 150.12 31.79 88.26 357.98 171.99 178.58 806.73
12/15/2010	211047	13264	NATIONAL COATINGS & SUP	RETAINER FOR UNITS PD22&P	631-3113-532.23-11		12/2010 Total	9.09 9.09

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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
-----				56 Checks	** Fund Total			48,804.18

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210755	40	BIG R STORES (CSWW INC)	EQUIP, FURN, FIXTURES	638-3121-532.24-99		12/2010 Total	73.95 73.95
12/08/2010	210769	108	PETTY CASH/ARTIS KRISTA	TRAVEL REIMBURSMENT FOR E	638-3121-532.37-99		12/2010 Total	4.00 4.00
12/08/2010	210782	293	DAVIS BUSINESS MACHINES	REPAIR & MAINT SERVICES	638-3121-532.36-91		12/2010 Total	43.86 43.86
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	EQUIP, FURN, FIXTURES EQUIP, FURN, FIXTURES EQUIP, FURN, FIXTURES	638-3121-532.24-99 638-3121-532.24-99 638-3121-532.24-99		12/2010 12/2010 12/2010 Total	857.99 599.99 807.00 2,264.98
12/08/2010	210787	405	CRESCENT ELECTRIC SUPPL	EQUIP, FURN, FIXTURES	638-3121-532.24-99		12/2010 Total	7.87 7.87
12/08/2010	210789	549	GREAT FALLS PAPER & SUP	REPAIR & MAINT SERVICES	638-3121-532.36-91		12/2010 Total	12.92 12.92
12/08/2010	210896	13435	GEO R PIERCE	IMPROVE OTHER THAN BLDGS IMPROVE OTHER THAN BLDGS	638-3121-532.93-19 638-3121-532.93-19	320903 320903	12/2010 12/2010 Total	550.00 550.00 1,100.00
12/15/2010	210928	81	QWEST	COMMUNICATION SERVICES COMMUNICATION SERVICES	638-3121-532.31-31 638-3121-532.31-31		12/2010 12/2010 Total	42.98 156.81 199.79
12/15/2010	210938	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	638-3121-532.93-19	320903	12/2010 Total	1,247.41 1,247.41
12/15/2010	210940	149	SLETTEN CONSTRUCTION CO	IMPROVE OTHER THAN BLDGS	638-3121-532.93-19	320903	12/2010 Total	123,493.80 123,493.80
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	EQUIP, FURN, FIXTURES EQUIP, FURN, FIXTURES	638-3121-532.24-99 638-3121-532.24-99		12/2010 12/2010 Total	1,830.97 2.14 1,833.11
12/15/2010	211004	8610	CTA ARCHITECTS ENGINEER	IMPROVE OTHER THAN BLDGS	638-3121-532.93-19	320903	12/2010 Total	2,002.59 2,002.59
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	638-3121-532.31-32		12/2010 Total	295.83 295.83
12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	638-3121-532.31-31		12/2010 Total	32.16 32.16
12/15/2010	211044	13091	CAPITAL COMMUNICATIONS	IMPROVE OTHER THAN BLDGS	638-3121-532.93-16	320903	12/2010 Total	120.00 120.00

15 Checks ** Fund Total

132,732.27

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 Program: GM179L
 Bank: 01 HTE SUB-SYS AND MASTER

CITY OF GREAT FALLS
 CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	07083843	639-3111-531.34-12		12/2010	13.60
				07257587	639-3111-531.34-12		12/2010	375.80
				18943357	639-3111-531.34-12		12/2010	266.16
							Total	655.56
12/08/2010	210837	7497	KENCO ENTERPRISES INC	PROFESSIONAL SERVICES	639-3111-531.35-99		12/2010	29.00
				PROFESSIONAL SERVICES	639-3111-531.35-99		12/2010	29.00
				PROFESSIONAL SERVICES	639-3111-531.35-99		12/2010	29.00
							Total	87.00
12/08/2010	210866	12447	STAPLES CREDIT PLAN-922	OFFICE SUPPLIES	639-3111-531.21-99		12/2010	116.92
							Total	116.92
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	639-3111-531.34-12		12/2010	995.57
							Total	995.57
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	639-3111-531.34-15		12/2010	2,702.70
				November 2010 charges	639-3111-531.34-15		12/2010	38.48
				November 2010 charges	639-3111-531.34-15		12/2010	282.74
							Total	3,023.92
12/15/2010	210951	367	PICKWICK'S OFFICE WORKS	OFFICE SUPPLIES	639-3111-531.21-99		12/2010	35.20
				OFFICE SUPPLIES	639-3111-531.21-99		12/2010	3.36
							Total	38.56
12/15/2010	211013	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	639-3111-531.31-32		12/2010	75.66
							Total	75.66
12/15/2010	211016	11222	WCS TELECOM	COMMUNICATION SERVICES	639-3111-531.31-31		12/2010	21.21
							Total	21.21
				8 Checks	** Fund Total			5,014.40

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210762	67	GLACIER STATE ELECTRIC	REPAIR & MAINT SUPPLIES	671-7161-572.23-72		12/2010	19.52
							Total	19.52
12/08/2010	210765	82	NORTHWESTERN ENERGY	07255656	671-7161-572.34-12		12/2010	59.06
				07259211	671-7161-572.34-12		12/2010	15.87
				10094050	671-7161-572.34-12		12/2010	15.42
				10166494	671-7161-572.34-12		12/2010	25.98
							Total	116.33
12/08/2010	210766	84	A T KLEMENS INC	IMPROVE OTHER THAN BLDGS	671-7161-575.93-99	140903	12/2010	79,952.40
							Total	79,952.40
12/08/2010	210774	136	MT DEPT OF REVENUE	1% IMPROVE OTHER THAN BLDGS	671-7161-575.93-99	140903	12/2010	807.60
							Total	807.60
12/08/2010	210779	198	MASCO JANITORIAL SUPPLY	OPERATING SUPPLIES	671-7161-572.22-94		12/2010	237.51
							Total	237.51
12/08/2010	210784	367	PICKWICK'S OFFICE WORKS	EQUIP, FURN, FIXTURES	671-7161-572.24-99		12/2010	456.00
							Total	456.00
12/08/2010	210823	4876	ACE HARDWARE	REPAIR & MAINT SUPPLIES	671-7161-572.23-72		12/2010	37.97
				EQUIP, FURN, FIXTURES	671-7161-572.24-11		12/2010	142.93
							Total	180.90
12/08/2010	210839	7828	MONTANA BROOM & BRUSH C	TOILET TISSUE & PAPER TOW	671-7161-572.22-99		12/2010	701.52
							Total	701.52
12/08/2010	210856	10858	VERIZON WIRELESS	COMMUNICATION SERVICES	671-7161-572.31-32		12/2010	22.46
							Total	22.46
12/15/2010	210929	82	NORTHWESTERN ENERGY	October 2010 charges	671-7161-572.34-12		12/2010	1,145.90
							Total	1,145.90
12/15/2010	210930	83	ENERGY WEST RESOURCES I	November 2010 charges	671-7161-572.34-15		12/2010	1,425.28
							Total	1,425.28
12/15/2010	210943	198	MASCO JANITORIAL SUPPLY	REPAIR & MAINT SUPPLIES	671-7161-572.23-72		12/2010	104.64
				OPERATING SUPPLIES	671-7161-572.22-99		12/2010	8.33
				EQUIP, FURN, FIXTURES	671-7161-572.24-19		12/2010	55.65
							Total	168.62
12/15/2010	211023	12068	FSH COMMUNICATIONS	CIVIC CENTER LOBBY PHONE	671-7161-572.31-31		12/2010	65.00
							Total	65.00

13 Checks ** Fund Total

85,299.04

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/02/2010	210722	4237	PLUMBERS & FITTERS LOCA	PAYROLL SUMMARY	771-0000-214.10-01		11/2010	472.94
				PAYROLL SUMMARY	771-0000-214.10-01		12/2010	307.05
							Total	779.99
12/02/2010	210723	4239	PPNPF PLUMBERS & PIPEF	PAYROLL SUMMARY	771-0000-212.70-01		11/2010	1,430.00
				PAYROLL SUMMARY	771-0000-212.70-01		12/2010	1,443.00
							Total	2,873.00
12/02/2010	210724	4242	LIUNA LOCAL 1686	PAYROLL SUMMARY	771-0000-214.10-02		12/2010	55.00
							Total	55.00
12/02/2010	210725	4244	MT STATE TREASURER	PAYROLL SUMMARY	771-0000-212.50-00		12/2010	38,766.00
							Total	38,766.00
12/02/2010	210726	4245	ICMA RETIREMENT TRUST-4	PAYROLL SUMMARY	771-0000-213.20-00		12/2010	13,791.45
							Total	13,791.45
12/02/2010	210727	4247	PAINTERS LOCAL 260	PAYROLL SUMMARY	771-0000-214.10-03		11/2010	66.34
							Total	66.34
12/02/2010	210728	4248	LIUNA NATIONAL (INDUSTR	PAYROLL SUMMARY	771-0000-212.70-03		11/2010	8,689.80
				PAYROLL SUMMARY	771-0000-212.70-03		12/2010	8,852.55
							Total	17,542.35
12/02/2010	210729	4249	IAM & AW LOCAL #88	PAYROLL SUMMARY	771-0000-214.10-04		12/2010	185.00
							Total	185.00
12/02/2010	210730	4251	IBEW LOCAL 233	PAYROLL SUMMARY	771-0000-214.10-06		11/2010	332.09
				PAYROLL SUMMARY	771-0000-214.10-06		12/2010	155.82
							Total	487.91
12/02/2010	210731	4254	WESTERN CONF OF TEAMSTE	PAYROLL SUMMARY	771-0000-212.70-04		11/2010	7,756.20
				PAYROLL SUMMARY	771-0000-212.70-04		12/2010	8,321.02
							Total	16,077.22
12/02/2010	210732	4255	MONTANA CHAPTER NECA IN	PAYROLL SUMMARY	771-0000-212.70-05		11/2010	304.14
				PAYROLL SUMMARY	771-0000-212.70-05		12/2010	311.61
							Total	615.75
12/02/2010	210733	4256	8TH DISTRICT ELECTRICAL	PAYROLL SUMMARY	771-0000-212.70-06		11/2010	686.40
				PAYROLL SUMMARY	771-0000-212.70-06		12/2010	698.10
							Total	1,384.50
12/02/2010	210734	4257	MONTANA OE - CI TRUST F	PAYROLL SUMMARY	771-0000-212.70-07		11/2010	7,990.62
				PAYROLL SUMMARY	771-0000-212.70-07		12/2010	8,619.64
							Total	16,610.26
12/02/2010	210735	4258	MONTANA POLICE PROTECTI	PAYROLL SUMMARY	771-0000-214.30-00		12/2010	2,868.75
							Total	2,868.75
12/02/2010	210736	4264	UNITED FUND	PAYROLL SUMMARY	771-0000-212.90-00		12/2010	424.20
							Total	424.20

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/02/2010	210737	4265	MONTANA SHARES	PAYROLL SUMMARY	771-0000-212.90-00		12/2010 Total	61.50 61.50
12/02/2010	210738	4269	IBPAT PENSION FUND	PAYROLL SUMMARY PAYROLL SUMMARY	771-0000-212.70-08 771-0000-212.70-08		11/2010 12/2010 Total	202.40 202.40 404.80
12/02/2010	210739	4271	FIREFIGHTER RETIREMENT	PAYROLL SUMMARY	771-0000-212.40-00		12/2010 Total	43,720.70 43,720.70
12/02/2010	210740	4272	STATEWIDE POLICE RESERV	PAYROLL SUMMARY	771-0000-212.80-00		12/2010 Total	53,451.18 53,451.18
12/02/2010	210741	4273	PUBLIC EMPLOYEE RETIREM	PAYROLL SUMMARY	771-0000-212.60-00		12/2010 Total	96,490.36 96,490.36
12/02/2010	210742	4299	IAFF LOCAL #8 INT'L AS	PAYROLL SUMMARY	771-0000-214.10-10		12/2010 Total	1,860.50 1,860.50
12/02/2010	210743	5320	1ST INTERSTATE BANK	PAYROLL SUMMARY PAYROLL SUMMARY	771-0000-212.20-00 771-0000-212.30-00		12/2010 12/2010 Total	79,529.14 97,422.06 176,951.20
12/02/2010	210744	6735	AFLAC	PAYROLL SUMMARY PAYROLL SUMMARY PAYROLL SUMMARY PAYROLL SUMMARY	771-0000-214.50-01 771-0000-214.50-02 771-0000-214.50-05 771-0000-214.50-06		12/2010 12/2010 12/2010 12/2010 Total	4,896.63 5,889.90 375.34 1,150.67 12,312.54
12/02/2010	210745	9514	IAM NATIONAL PENSION FU	PAYROLL SUMMARY PAYROLL SUMMARY	771-0000-212.70-14 771-0000-212.70-14		11/2010 12/2010 Total	598.40 598.40 1,196.80
12/02/2010	210746	11479	LINCOLN NATIONAL LIFE I	PAYROLL SUMMARY PAYROLL SUMMARY	771-0000-213.40-00 771-0000-213.40-00		11/2010 12/2010 Total	743.99 1,617.76 2,361.75
12/02/2010	210747	13276	NATIONWIDE RETIREMENT S	PAYROLL SUMMARY	771-0000-213.20-01		12/2010 Total	2,245.95 2,245.95
26 Checks ** Fund Total								503,585.00

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Program: GM179L
Bank: 01 HTE SUB-SYS AND MASTER

CITY OF GREAT FALLS
CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/15/2010	210922	67	GLACIER STATE ELECTRIC	REPAIR & MAINT SUPPLIES	938-3136-532.23-99		12/2010	142.80
				REPAIR & MAINT SUPPLIES	938-3136-532.23-99		12/2010	89.55
							Total	232.35
				1 Checks	** Fund Total			232.35

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CITY OF GREAT FALLS
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CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	715569	961-1556-512.34-12		12/2010	15.06
				718839	961-1556-512.34-12		12/2010	5,458.42
				718948	961-1556-512.34-12		12/2010	20.75
				719027	961-1556-512.34-12		12/2010	10.38
				719056	961-1556-512.34-12		12/2010	10.38
				719116	961-1556-512.34-12		12/2010	461.79
				719127	961-1556-512.34-12		12/2010	2,210.34
				720209	961-1556-512.34-12		12/2010	10.38
				720396	961-1556-512.34-12		12/2010	10.38
				721581	961-1556-512.34-12		12/2010	10.38
							Total	8,218.26
				1 Checks	** Fund Total			8,218.26

Prepared: 12/15/2010, 12:09:32
 Program: GM179L
 Bank: 01 HTE SUB-SYS AND MASTER

CITY OF GREAT FALLS
 CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	715161	962-1556-512.34-12		12/2010	1,326.52
				715164	962-1556-512.34-12		12/2010	10.38
				715571	962-1556-512.34-12		12/2010	253.84
				718915	962-1556-512.34-12		12/2010	20.75
				719080	962-1556-512.34-12		12/2010	162.63
				719082	962-1556-512.34-12		12/2010	290.57
				719100	962-1556-512.34-12		12/2010	234.83
				719117	962-1556-512.34-12		12/2010	857.44
				719218	962-1556-512.34-12		12/2010	215.67
				719998	962-1556-512.34-12		12/2010	260.65
				719999	962-1556-512.34-12		12/2010	666.30
				721137	962-1556-512.34-12		12/2010	63.32
				721138	962-1556-512.34-12		12/2010	66.27
				721139	962-1556-512.34-12		12/2010	4.37
				721140	962-1556-512.34-12		12/2010	14.72
				721478	962-1556-512.34-12		12/2010	71.88
				721480	962-1556-512.34-12		12/2010	804.76
							Total	5,324.90
				1 Checks	** Fund Total			5,324.90

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 Program: GM179L
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CITY OF GREAT FALLS
 CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	November 2010 charges	963-1556-512.34-12		12/2010	199.44
				November 2010 charges	963-1556-512.34-12		12/2010	164.18
				November 2010 charges	963-1556-512.34-12		12/2010	363.40
				November 2010 charges	963-1556-512.34-12		12/2010	825.05
				November 2010 charges	963-1556-512.34-12		12/2010	1,055.94
				November 2010 charges	963-1556-512.34-12		12/2010	143.61
				November 2010 charges	963-1556-512.34-12		12/2010	629.79
							Total	3,381.41
				1 Checks	** Fund Total			3,381.41

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 Program: GM179L
 Bank: 01 HTE SUB-SYS AND MASTER

CITY OF GREAT FALLS
 CHECK REGISTER BY FUND

CHECK DATE	CHECK NUMBER	VENDOR#	NAME	INVOICE# / DESCRIPTION	G/L NUMBER	PROJECT	PERIOD/ YEAR	AMOUNT
12/08/2010	210765	82	NORTHWESTERN ENERGY	November 2010 charges	967-1556-512.34-12		12/2010	757.89
				November 2010 charges	967-1556-512.34-12		12/2010	129.04
				November 2010 charges	967-1556-512.34-12		12/2010	193.26
				November 2010 charges	967-1556-512.34-12		12/2010	61.69
							Total	1,141.88
				1 Checks	** Fund Total			1,141.88
				539 Checks	** Bank Total			1,794,595.48
				539 Checks	*** Grand Total			1,794,595.48

BANK	NAME	FUND	AMOUNT
01	HTE SUB-SYS AND MASTER	100 GENERAL FUND	44,239.66
		213 PLANNING FUND	4,314.64
		214 CTEP PROJECTS FUND	175,326.81
		219 SUPPORT & INNOVATION FUND	2,834.28
		221 911 SPECIAL REVENUE FUND	2,380.80
		222 POLICE SPECIAL REVENUE	1,782.59
		224 FIRE SPECIAL REVENUE	2,832.99
		237 STREET DISTRICT FUND	50,304.88
		251 LIBRARY FUND	8,154.07
		252 LIBRARY FOUNDATION FUND	3,770.11
		261 P&R SPECIAL REVENUE	41,147.37
		267 NATURAL RESOURCES FUND	121,048.09
		271 HOUSING AUTHORITY FUND	4,244.98
		272 FEDERAL BLOCK GRANTS FUND	37,473.99
		274 "HOME" GRANT FUND	1,104.31
		279 ECONOMIC REVOLVING FUND	603.37
		281 PERMITS FUND	1,317.07
		282 LICENSES FUND	218.23
		411 GEN'RL CAPITAL PROJS FUND	25,661.13
		451 HAZARD REMOVAL FUND	19.00
		511 WATER FUND	216,193.44
		513 SEWER FUND	166.38
		515 STORM DRAIN FUND	39,729.00
		517 SANITATION FUND	68,125.33
		519 ELECTRIC FUND	6,581.02
		522 SAFETY SERVICES FUND	2,222.39
		551 PARKING FUND	4,283.51
		561 GOLF COURSES FUND	2,983.82

BANK	NAME	FUND	AMOUNT
01		563 SWIM POOLS FUND	6,172.51
		564 RECREATION	2,711.36
		566 MULTI-SPORTS	140.03
		571 CIVIC CENTER EVENTS FUND	17,528.55
		611 HUMAN RESOURCES	647.39
		613 HEALTH & BENEFITS FUND	1,759.00
		614 INSURANCE & SAFETY FUND	8,386.67
		615 FISCAL SERVICES FUND	19,171.49
		617 INFORMATION TECH FUND	16,194.47
		631 CENTRAL GARAGE FUND	48,804.18
		638 ENGINEERING FUND	132,732.27
		639 PUBLIC WORKS ADMIN FUND	5,014.40
		671 CC FACILITY SERVICES FUND	85,299.04
		771 PAYROLL FUND	503,585.00
		938 SLD 1269	232.35
		961 SLD 1294 ALLEY CONSOLIDAT	8,218.26
		962 SLD 1298 INDUSTRIAL LTG	5,324.90
		963 SLD 1295 COMMERCIAL	3,381.41
		965 SLD 1213,1296 RESIDENTIAL	59,087.06
		967 SLD 1297 TRILATERAL	1,141.88
		Total	1,794,595.48 *

CITY OF GREAT FALLS, MONTANA

AGENDA: 19

COMMUNICATION TO THE CITY COMMISSION

DATE: December 21, 2010

ITEM:

AMENDED CONTRACTS LIST

Itemizing contracts not otherwise approved or ratified by City Commission Action
(Listed contracts are available for inspection in the City Clerk's Office.)

PRESENTED BY:

Lisa Kunz, City Clerk

ACTION REQUESTED:

Ratification of Contracts through the Consent Agenda

MAYOR'S SIGNATURE:

CONTRACT LIST

	DEPARTMENT	OTHER PARTY (PERSON OR ENTITY)	PERIOD	FUND	AMOUNT	PURPOSE
A	Park and Recreation	W.R. Patte 3913 Wilkinson Lane Great Falls, MT 59404	01/01/2011- 12/31/2012	100-6433-562- 3599	\$200/month	Services Agreement, Wadsworth Park Caretaker

B	Public Works/ Engineering	Petroleum Tank Release Compensation Board	10/2003— 02/2004	Public Works	\$24,773.25	Provides for the recovering of expenditures for environmental cleanup or special improvement costs incurred with eligible contamination, 14 th /15 th Street Reconstruction. OF 1215
C	City Manager's Office/ City 7	AV Capture All	12/21/2010 1 – 12/31/2015	100-1492-511- 2418	\$2,388/year	Subscription Agreement for agenda voting software; storage, management and on-demand streaming of City Commission meetings; Agenda and Minutes storage.
D	Park and Recreation	Floors and More	11/29/2010 – 12/19/2010	272-7142-571- 9399	\$12,065	Contractor Agreement to replace tile in the Natatorium men's and women's restrooms and shower areas.
E	Park and Recreation/ Mansfield Events	Montana Repertory Theatre "Bus Stop"	02/09/2011	571	\$3,500	Agreement to co-promote Montana Repertory Theatre's "Bus Stop." Net proceeds will go toward sound system renovation project.
F	City Clerk	Municipal Code Corporation	12/2010	100-1499-512- 3599	\$3,135 plus \$18/page Supplemental Services	Legal review of current Official Codes of the City of Great Falls (OCCGF); Supplemental services and Web Hosting of OCCGF.
G	Park and Recreation	Johnson Brothers Contracting 3757 N. Reserve St. Suite A, Missoula, MT 59808	12/2010	267-6434-562- 3599	\$8,980	Contractor Agreement to tub grind Elm logs at the City of Great Falls compost site.
H	Public Works/Engineering	Phillips Construction, LLC	2010/2011	City Storm Drain	\$11,893	Vaughn Road storm drain extension. OF 1538.1

I	Park and Recreation	A.T. Klemens	March-May 2011	561-6452-4562-2372	\$12,330	Contractor Agreement for Heating and Air Conditioning at Eagle Falls Clubhouse
J	Public Works and Park and Recreation	J&V Restaurant & Fire Supply	01/01/2011 – 12/31/2013	Individual Departments	\$5,000 per year (estimate)	Contract for fire extinguisher maintenance services for Public Works, Water Plant, Wastewater Treatment Plant, Park and Recreation, Pools, Golf Courses, Recreation Center and Civic Center Building.



Item: Professional Services Agreement: Northwest Great Falls Storm Drainage Study, O.F. 1617

From: Engineering Division

Initiated By: Public Works Department

Presented By: Jim Rearden, Public Works Director

Action Requested: Approve Agreement

Suggested Motion:

1. Commissioner moves:

"I move the City Commission approve the attached Professional Services Agreement in the amount of \$38,476.50 with Thomas, Dean & Hoskins, Inc. for engineering services for the Northwest Great Falls Storm Drainage Study, O.F. 1617, and authorize the City Manager to execute the Agreement."

2. Mayor calls for a second, discussion, inquiries from the public, and calls for the vote.

Staff Recommendation: Approve Professional Services Agreement.

Background:

Significant Impacts

The study will analyze and evaluate the functionality of the existing public storm drainage system located within the northwest quadrant of the City. The study area is approximately 1,200 acres and is generally bounded by the Northwest Bypass, Missouri River, Old Havre Highway, 36th Avenue N.E., Skyline Drive, and 6th Street N.W.

The study will include hydrological modeling of the drainage basin and hydraulic modeling of the existing public storm drains, storm water detention facilities, and some street conveyances to provide storm runoff and system capacity data. The results of the study will be summarized in a report that will include flow capacities of existing systems, identified deficiencies (per City's design criteria), and recommendations and cost estimates to correct flooding and system surcharge problems.

Workload Impacts

Thomas, Dean & Hoskins, Inc. (TD&H) is able to conduct and complete the study in an approximate 3-month schedule. City public works staff will assist by providing storm drain system engineering data, as-built plans, aerial imaging, and orthographic mapping. Staff will also assist by coordinating and conducting review of the study.

Purpose

The primary purpose of the study is to evaluate the hydraulic capacity and adequacy of the City's existing storm drainage system and to identify solutions for mitigating identified flooding and system surcharge problems. Future project phases will design and construct the recommended improvements.

Evaluation and Selection Process

TD&H was selected based on their engineering experience with municipal storm water hydrology and hydraulics and their current workload. They were also selected in accordance with the Architects Engineers Surveyors Selection Policy.

Concurrences:

The Agreement has been reviewed by City engineering staff for work scope, compensation, schedule, insurance requirements, and other contract requirements and have found the Agreement to be satisfactory.

Fiscal Impact:

The Study will be funded by City Storm Drain funding.

Alternatives:

The City Commission could vote to deny approval of the Agreement.

Attachments/Exhibits:

Standard Agreement Between Owner and Engineer for Professional Services (2 originals)
(Not available online; on file in the City Clerk's office.)



Agenda # 21
Commission Meeting Date:
December 21, 2010

**CITY OF GREAT FALLS
COMMISSION AGENDA REPORT**

Item: Final Payment – West Interceptor Trenchless Rehabilitation,
O.F. 1566.6

From: Engineering Division

Initiated By: Public Works Department

Presented By: Jim Rearden, Public Works Director

Action Requested: Approve Final Pay Request

Suggested Motion:

1. Commissioner moves:

“I move the City Commission approve Final Payment for the West Interceptor Trenchless Rehabilitation, O. F. 1566.6 in the amount of \$178,575.21 to Planned and Engineered Construction, Inc. (PEC), and \$1,803.79 to the State Miscellaneous Tax Fund and authorize the City Manager to make the payments.”

2. Mayor calls for a second, discussion, inquiries from the public, and calls for the vote.

Staff Recommendation: Approve final payment request.

Background:

Original Bid Opening Date: Two bids were received and opened for this project on July 21, 2010.

Bid Amount: PEC submitted the low bid of \$188,750.00.

Commission Award Date: The City Commission awarded the contract to PEC on August 3, 2010.

Final Payment: The final project cost is \$180,379.00 which is \$8,371.00 under the amount awarded and approved. The difference is mainly due to no manholes requiring repair or replacement with this project. The initial evaluation of the project showed the manholes had suffered corrosion similar to what the pipe had and some rehabilitation may be required to complete the installation of the liner. Once bypass pumping allowed a more thorough investigation of the manholes, it was determined they could be rehabilitated at a later date.

Project Work Scope

This project installed a liner into 1,268 linear feet of 36-inch diameter main that is located along Bay Drive and West Bank Park. This main carries 1.9 million gallons per day of sewage from Lift Station #15 to the Wastewater Treatment Plant. Bypass pumping was required during the entire project to allow for uninterrupted service. This segment is immediately downstream from the force main which broke on Bay Drive in 2009.

Conclusion

City staff has verified that PEC has completed all work and punch list items in accordance with the plans and contract. The City can accept the project and execute the Final Payment. The project was completed within the contract time. The two year warranty period started at the time of substantial completion which was November 4, 2010.

Fiscal Impact:

This project was funded through Sewer Capital Funds.

Alternatives:

The City Commission could vote to deny Final Pay

Attachments/Exhibits:

1. Application for Final Payment is attached. (Not available online; on file in City Clerk's Office.)