

MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

301 S. Park Avenue, Room 340, P.O. Box 200547, Helena, Montana 59620-0547

MONTANA COUNTY/CITY/TOWN OF

SANDERS COUNTY

ANNUAL FINANCIAL REPORT



Fiscal Year Ended June 30, 2009

OFFICE USE ONLY
Desk reviewed completed: _____

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Prepared by: <i>Jessie M. Robbins</i>

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**COUNTY OF SANDERS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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LETTER OF TRANSMITTAL

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LETTER OF TRANSMITTAL - CONT.

INTRODUCTORY

SECTION

**COUNTY OF SANDERS
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Justin Gail Patton	12/31/2010
Commissioner	A. Ben "Tony" Cox	12/31/2014
Commissioner	Carol A. Brooker	12/31/2012
Assessor	Jennine M. Robbins	12/31/2010
Attorney	Coileen I. Magera	12/31/2010
Treasurer	Carol P. Turk	12/31/2010
Clerk and recorder	Jennine M. Robbins	12/31/2010
Clerk of district court	Dianne Rummel	12/31/2012
Coroner	Roberta Smith	12/31/2008
Justice of the peace	Donald M. Strine	12/31/2010
Public administrator	Donna J. Neal	12/31/2010
School superintendent	Carol P. Turk	12/31/2010
Sheriff	Gene Arnold	12/31/2010

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor		
Councilperson/Commissioner		
City manager		
Attorney		
Chief of police		
Clerk		
Clerk/Treasurer		
Finance Director		
Police Judge		
Treasurer		
Utility billing/collection clerk		

In accordance with State law, I hereby transmit the County of Sanders Annual Financial Report for the fiscal year ended June 30, 2007.

Respectfully submitted;

Jennine M. Robbins
County Clerk and Recorder

December 18 2009
Date

City/Town Clerk-Treasurer

Date

FINANCIAL

SECTION

**MANAGEMENT'S
DISCUSSION
AND
ANALYSIS**

MANAGEMENT DISCUSSION & ANALYSIS

Our discussion and analysis of Sanders County's financial performance provides an overview of Fiscal Year 2008-2009 activities. The intent of this discussion and analysis is to look at the County's financial performance as a whole, readers should review the basic financial statements found in the annual report to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

- ❖ The County's taxable value increased due to new construction. The County's mill levy for Fiscal Year 2008-2009 value increased \$1278.24 per mill for a total mill levy value of \$31,301.76 providing more revenue for county operations.
- ❖ Insufficient operating reserves for county services due to increased labor, material and operating costs are out pacing mill levy revenue increases and outside funding sources, such as grants. There was an increase in grant applications this year. Grants are a large financial factor in providing services within the County, and competition for those grants that are available is steadily increasing.
- ❖ A large percentage of Sanders County tax base is attributed to centrally accessed property. Companies who protested taxes this fiscal year were: Omimex Canada, LTD, Pacificorp, Puget Sound Energy, Qwest, AllTel Wireless, Verizon Wireless, Yellowstone Pipeline, Devon Energy, & Fidelity Exploration & Production.
- ❖ Pilt payments were fully funded, and Secure Rural Schools money increased from \$1,734,525 to \$3,282,303 and will be decreased by 10% per year until 2012.
- ❖ The County received a substantial amount of revenue through numerous grants. Grants included WIC, MCH, Tobacco, Rush Skeleton Weed and Eurasian Milfoil Grants, and U.S. Department of Justice Programs on Violence Against Women Grants. We are expecting Eurasian Milfoil grants to extend into future years. There was an increase in grant applications this year by several of the County departments. Grants are a large financial factor in providing services within the County, and competition for those grants that are available is steadily increasing.

USING THIS ANNUAL FINANCIAL REPORT

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County of Sanders' basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Government-wide financial statements

Statement of Net Assets and the Statement of Activities

The Statement of Net Asset and the Statement of Activities report information about the County as a whole and about its activities. These statements include all assets and liabilities of the County using the full accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net assets and changes in them. Net assets are the difference between assets and liabilities, which is one way to measure the County's financial position. Over time, increases and decreases in the County's net assets are an indicator of whether its financial position is improving or deteriorating. Other factors to consider are changes in the property tax base and the condition of infrastructure within the County.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control and accountability over resources that have been designated for specific activities or objectives. The County of Sanders uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Sanders County funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds.

- **Governmental Funds:** Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending in the future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to government operations and the basic services it provides. Governmental fund information helps you to determine whether there are more or fewer financial resources available to finance future county services. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.
- **Proprietary Funds:** The County of Sanders maintains one proprietary fund, it is an Enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The Sanders County Solid Waste Refuse Disposal District, being our one enterprise fund, provides refuse disposal and recycling services to the residents of Sanders County. Proprietary funds are reported using full accrual accounting the same accounting method used by the Statement of Net Assets and the Statement of Activities.
- **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 governmental wide financial statements because the resources of those funds are not available to support the County's programs-services. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund and notes to the financial statements can be found in the Annual Report.

Table 1 - Net Assets

	Governmental Activities			Business-type Activities		
	FY09	FY08	Change	FY09	FY08	Change
			Inc (Dec)			Inc (Dec)
<i>Current and other assets</i>	\$ 6,676,200	\$ 5,789,024	877,176	\$ 480,187	\$ 448,164	\$ 32,023
<i>Capital assets</i>	10,898,635	10,188,111	710,524	634,504	557,391	77,113
<i>Total assets</i>	17,574,835	15,977,135	1,597,700	1,114,691	1,005,555	109,136
<i>Long-term debt outstanding</i>	479,260	350,529	128,731	21,601	29,264	(7,663)
<i>Other liabilities</i>	43,674	3,595	40,079			
<i>Total liabilities</i>	522,934	354,124	168,810	21,601	29,264	(7,663)
<i>Net assets:</i>						
<i>Invested in capital assets, net of debt</i>	10,710,067	10,119,900	590,167			
<i>Restricted</i>	3,917,434	3,085,677	831,757	-	-	-
<i>Unrestricted (deficit)</i>	2,424,400	2,417,434	6,966	1,093,090	976,291	116,799
<i>Total net assets</i>	\$ 7,051,901	\$ 15,623,011	1,428,890	\$1,093,090	\$ 976,291	\$ 116,799

Table 2 - Changes in Net Assets

	Governmental Activities			Business-type Activities		
	FY09	FY08	Change	FY09	FY08	Change
			Inc (Dec)			Inc (Dec)
<i>Revenues</i>						
<i>Program revenues (by major source):</i>						
<i>Charges for services</i>	\$ 989,342	\$ 994,862	\$ (5,520)	\$ 101,027	\$ 90,619	\$ 10,408
<i>Operating grants and contributions</i>	2,992,504	1,681,857	1,310,647	-	-	-
<i>Capital grants and contributions</i>	308,934	317,808	(8,874)	-	-	-
<i>General revenues (by major source):</i>						
<i>Property taxes for general purposes</i>	3,077,859	2,815,338	262,521	730,544	745,834	(15,290)
<i>Liquor tax apportionment</i>	3,600	3,550	50	-	-	-
<i>Video Poker apportionment</i>		675	(675)	-	-	-
<i>Personal property tax reimbursement</i>		4,782	(4,782)	-	-	-
<i>Miscellaneous</i>	181,486	318,835	(137,349)	16,610	11,223	5,387
<i>Interest/Investment earnings</i>	215,477	280,915	(65,438)	7,384	6,611	773
<i>State entitlement</i>	830,297	810,387	19,910	-	-	-
<i>Intergovernmental agreement</i>	483,176	113,210	369,966	-	-	-
<i>Licenses & permits</i>	14,449	11,957	2,492	-	-	-
<i>Local Option Tax</i>	324,653	340,979	(16,326)	-	-	-
<i>Fire</i>	64,150	110,500	(46,350)	-	-	-
<i>Reimbursements</i>		37,597	(37,597)	-	-	-
<i>Total revenues</i>	\$ 9,485,927	\$ 7,843,252	\$ 1,642,675	\$ 855,565	\$ 854,287	\$ 1,278

By far the largest portion of the County's net assets are reflected in capital assets (e.g. land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in 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. Unrestricted net assets may be used to meet the government's ongoing obligations to citizens and creditors.

GOVERNMENTAL ACTIVITIES

The cost of all Governmental activities this year was \$7,991,517.00 as found in the Statement of Activities. Shown on the same statement, expenses for these activities were financed through taxes, charges for services which are costs being paid by those who directly benefited from these services and/or programs or by other governments and organizations that subsidized certain programs with operating grants, other revenues such as interest earnings, entitlement reimbursements, general contributions and other miscellaneous revenues along with remaining cash carryovers from the prior fiscal year.

The County's programs net costs are presented below:

	Governmental Activities			Business-Type Activities		
	FY09	FY08	Change Inc (Dec)	FY09	FY08	Change Inc (Dec)
Program expenses						
General government	\$ 2,213,828	\$ 2,070,107	\$ 143,721			
Public safety	2,159,094	2,046,347	82,936			
Public works	2,484,299	2,583,056	(98,757)			
Public health	236,741	225,213	11,528			
Social and economic services	349,558	234,055	115,503			
Culture and recreation	399,050	381,902	17,418			
Housing and community development	54,242	71,918	(17,676)			
Debt service - interest	6,284	3,813	2,471			
Miscellaneous	173,066	163,624	9,442			
Unallocated depreciation*	(54,834)		(54,834)			
Solid Waste				\$ 738,766	\$ 727,496	\$ 11,270
Total expenses	\$ 8,021,328	\$ 7,780,035	\$ 211,482	\$ 738,766	\$ 727,496	\$ 11,270
Excess (deficiency) before special items and transfers	1,464,599	63,217	1,431,193	116,799	126,791	(9,992)
Increase (decrease) in net assets	\$ 1,464,599	\$ 63,217	\$ 1,431,193	\$ 116,799	\$ 126,791	\$ (9,992)

Unreserved Fund Balance Analysis	Law		
	General	Road	Enforcement
Unreserved Fund Balance – Prior Year	\$ 2,467,035	832,022	284,082
Unreserved Fund Balance – Current Year	2,499,317	1,051,631	387,182
Change in unreserved fund balance	32,282	219,609	103,100
% change in unreserved fund balance	≤1%	21 %	27%

Budget to Actual Variances

The Road Department increase in unreserved fund balance was due to Secure Rural Schools (Forest Reserve) income, and some budgeted equipment and gravel was not purchased. The change in Law Enforcement current year was due to a drop in revenues from a lower prisoner rate, and an even further drop in expenditures which included a decrease in utilities, food, training, and purchases not made for vehicles and building improvements.

BUSINESS TYPE ACTIVITIES

Enterprise Funds: The County owns and operates the Solid Waste Refusal Disposal District. The program provides disposal for wastes delivered to its central transfer station. The utility is supported by its users. The revenue, which supports this fund, is derived from three sources: 1) property owners are assessed a yearly fee of \$125, 2) interest earnings and 3) miscellaneous revenues (e.g. recycling, special waste disposal fees). The enterprise funds prime objective is to provide both disposal services to its residents and business and recycling opportunities. The increase in fees has helped to offset higher fuel prices and tipping fees, so fund balances are affected and investment in capital assets are at a higher level as reflected in the following schedule:

Unrestricted Net Assets:

	<u>Solid Waste</u>
Current Year	\$ 1,093,090
Prior Year	976,291
Change in unreserved retained earnings	116,799
% change in unreserved retained earnings	12%

Budget to Actual Variances

Solid Waste unreserved retained earnings increased, higher disposal fees have helped to offset these costs.

CAPITAL ASSETS AND LONG-TERM DEBT

The capital assets of the County are those assets, which are used in the performance of the County's functions including infrastructure. In addition, debt is considered a liability of governmental activities both are reflected in the following charts noting that additional information can be obtained in the notes to the financial statements.

Get loan info from InterCap schedule & compensated absences from Brenda, split out Solid Waste.

Long Term Debt

	Balance	New	Debt	Interest	Balance
	7/1/08	Debt	Reductions		6/30/09
<u>Governmental Activities</u>					
Loans/Contracted Debt	\$ 62,165	\$ 126,404	\$ (20584)	(6284)	\$ 161,701
Compensated Absences	\$ 290,506				\$ 290,506
<hr/>					
<u>Business Type Activities</u>					
Compensated Absences	\$ 21,065				\$ 21,065
<hr/>					
Total Governmental Activities					
Long Term debt	\$ 373,736	\$	\$ (20,584)	(6,284)	\$ 473,272

Capital Assets

Get these from Bob Denning & be sure to have him split out the buildings & improvements from the land.

	Balance				Balance
	7/1/08	Additions	Deletions	Adjustments	6/30/09
<u>Governmental Activities</u>					
<i>Capital assets not being depreciated:</i>					
Land	\$ 1,719,769	600			\$ 1,720,369
Construction in Progress					
Total Capital Assets	\$ 1,719,769	600			\$ 1,720,369
<hr/>					
<i>Capital assets being depreciated:</i>					
Buildings	\$ 2,046,299	\$ 89,340			\$2,135,640
Improvements other than Buildings	5,970,084	532,197		1	6,502,281
Machinery and Equipment	6,017,547	679,937	(214,912)		6,482,572
Infrastructure	-	-	-	-	-
Total Capital Assets being depreciated:	\$14,033,930	\$ 1,301,474	(214,912)	1	\$15,120,493
<hr/>					
<i>Less accumulated depreciation for:</i>					
Buildings	\$ (820,029)	\$ (12,605)	\$		\$ (832,632)
Improvements other than Buildings	(723,420)	(178,832)			(902,152)
Machinery and Equipment	(4,022,139)	(400,215)	214,912	(1)	(4,207,443)
Infrastructure					
Prior Year Difference					
Total accumulated depreciation	\$ (5,565,588)	\$ (591,550)	\$ 214,912	\$ (1)	(5,942,227)
Total capital assets, depreciable, net	8,468,342	709,524			9,178,266

<u>Business Type Activities</u>	<u>7/1/08</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>6/30/09</u>
<i>Capital assets not being depreciated:</i>					
Land	\$ 54,440				\$ 54,440
Construction in Progress					
Total Capital Assets	\$ 54,440				\$ 54,440
<i>Capital assets being depreciated:</i>					
Buildings	\$ 380,973				\$ 380,973
Improvements other than Buildings	1,499				1,499
Machinery and Equipment	1,119,152	132,265			1,251,417
Total Capital Assets being depreciated:	\$ 1,501,624	\$ 132,265			\$ 1,633,889
<i>Less accumulated depreciation for:</i>					
Buildings	\$ (124,396)	\$ (9,524)			\$ (133,920)
Improvements other than Buildings	(1,499)				(1,499)
Machinery and Equipment	(872,778)	(45,628)			(918,406)
Total accumulated depreciation	(998,673)	(55,152)			(1,053,825)
Total capital assets, depreciable, net	502,951	77,113			580,064
Total Business-Type Capital Asset, Net:	\$ 557,391	\$ 77,113			\$ 634,504

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The annual budget assures the efficient, effective and economic uses of the County's resources, as well as establishing that the highest priority objectives are accomplished. Through the budget, the County Board of Commissioners sets the direction of the County, while keeping in mind both the positive and negative events happening within Sanders County the Board is able to allocate its resources and establish its priorities.

Situations having a negative impact primarily on revenue, tax receipts, associated losses and services within Sanders County are: 1) a continuation of protested taxes by large corporations that are tying up expendable revenues until such time that the Department of Revenue Tax Appeal Board makes a determination regarding tax payments, 2) delinquent tax collections from large corporations have an impact on tax revenue again limiting available operating revenue for County services, 3) fluctuating utility prices, and 4) the rising costs of liability, health and workman compensation insurance premiums.

At the time of this analysis, economic indicators have declined somewhat in Sanders County. The Board of Commissioners recognize that the indicators affecting Sanders County's economy can be attributed to: 1) newly taxable property, in the amount of \$1,034,171 from new construction throughout the county is up \$75,976 from the previous year, 2) unemployment rates have risen in FY 08-0 to an approximate level of 12.5% 3) alternative schools and associated enrollment have had a significant decrease and some closures, which has a trickle down effect to businesses due to a decrease in employees and a decrease in visits from out of state families, 4) mining of building stones has decreased throughout the County due to higher fuel prices and economy, which affected

the higher level of unemployment, production and expansion within this field, 5) tourism is a continuing part of our economy, providing the potential for increased sales to local business. The Sanders County Fairgrounds have made improvements in their Agriculture and livestock barns and have seen a sharp increase in revenue for the annual county fair and from events throughout the summer which helps tourism. Trout Creek has had an impressive impact on tourism with the Huckleberry Festival, Bass Tournaments, ATV and snowmobile events, and improvements to motels and restaurants in the area, 6) expansion and improvements of the Plains, Thompson Falls, and Hot Springs Airports with their development and improvements being seen as an avenue to open the County up to new residents, additional tourism and increased trade opportunities; several grants have been awarded to the airports and work will be started this FY and completed next year, 7) cattle prices have declined further than the past FY, and 8) construction of new homes slowed this year due to the economy and we had some businesses close this year, but have had several new business openings including Crazy Woman Kayaks & River Java, both in Thompson Falls, The Dollar Store in Plains, and the Larue Museum in Hot Springs.

Capital expenditures for the coming fiscal year 2009-2010 include: Big Rock Creek Bridge replacement, funded by Stimulus money and a joint effort between the Forest Service and Sanders County and the replacement of the Hot Springs Creek Bridge and the Trout Creek Bay Bridge; Airport improvements; road work at Heron; and many grants were awarded to the High Bridge, including \$182,472 in Stimulus Funds and is projected to be completed this coming FY. These capital expenditures will be funded by general or program revenues, grant funds, and Stimulus Funds.

Overall, we, the Board of Sanders County Commissioners feel positive about the County's finances and overall economy. It is our goal to maintain and provide the services needed to the residents of Sanders County. We feel that by striving for a stable economy and reliable revenues, we will be able to effectively provide for our citizens needs, now and in the future.

**BASIC
FINANCIAL
STATEMENTS**

Sanders County, Montana
Statement of Net Assets
June 30, 2009

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 6,407,318	\$ 279,080	\$ 6,686,398
Taxes and assessments receivable, net	227,651	201,107	428,758
Due from other governments	103,344	-	103,344
Total current assets	<u>\$ 6,738,313</u>	<u>\$ 480,187</u>	<u>\$ 7,218,500</u>
Noncurrent assets			
Capital assets - land	\$ 1,720,369	\$ 54,440	\$ 1,774,809
Capital assets - depreciable, net	9,178,265	580,064	9,758,329
Total noncurrent assets	<u>\$ 10,898,634</u>	<u>\$ 634,504</u>	<u>\$ 11,533,138</u>
Total assets	<u>\$ 17,636,947</u>	<u>\$ 1,114,691</u>	<u>\$ 18,751,638</u>
LIABILITIES			
Current liabilities			
Warrants payable	\$ 660	\$ -	\$ 660
Accounts payable	29,811	-	29,811
Due to other governments	1,327	-	1,327
Deferred revenue	11,876	-	11,876
Current portion of long-term capital liabilities	26,650	-	26,650
Current portion of compensated absences payable	202,553	12,115	214,668
Total current liabilities	<u>\$ 272,877</u>	<u>\$ 12,115</u>	<u>\$ 284,992</u>
Noncurrent liabilities			
Noncurrent portion of long-term capital liabilities	\$ 161,918	\$ -	\$ 161,918
Noncurrent portion of compensated absences	88,139	9,486	97,625
Total noncurrent liabilities	<u>\$ 250,057</u>	<u>\$ 9,486</u>	<u>\$ 259,543</u>
Total liabilities	<u>\$ 522,934</u>	<u>\$ 21,601</u>	<u>\$ 544,535</u>
NET ASSETS			
Invested in capital assets, net of related debt	\$ 10,710,066	\$ -	\$ 10,710,066
Restricted by donors for specific purposes	25,283	-	25,283
Restricted for capital projects	1,276	-	1,276
Restricted for special projects	3,890,875	-	3,890,875
Unrestricted	2,486,513	1,093,090	3,579,603
Total net assets	<u>\$ 17,114,013</u>	<u>\$ 1,093,090</u>	<u>\$ 18,207,103</u>
Total liabilities and net assets	<u>\$ 17,636,947</u>	<u>\$ 1,114,691</u>	<u>\$ 18,751,638</u>

Sanders County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2009

Functions/Programs Primary government:	Program Revenues					Net (Expenses) Revenues and Changes in Net Assets		
	Expenses	Indirect Expense Allocation	Charges for Services	Operating		Primary Government		
				Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities:								
General government	\$ 2,213,828	\$ -	\$ 303,352	\$ -	\$ 43,449	\$ (1,867,027)	\$ -	\$ (1,867,027)
Public safety	2,159,094	-	231,811	408,296	-	(1,518,987)	-	(1,518,987)
Public works	2,429,466	-	166,286	2,421,512	215,174	373,506	-	373,506
Public health	236,741	-	36,186	161,247	-	(39,308)	-	(39,308)
Social and economic services	349,558	-	1,049	1,449	-	(347,060)	-	(347,060)
Culture and recreation	399,050	-	250,658	-	-	(148,392)	-	(148,392)
Housing and community development	54,242	-	-	-	50,311	(3,931)	-	(3,931)
Debt service - interest	6,284	-	-	-	-	(6,284)	-	(6,284)
Miscellaneous	173,066	-	-	-	-	(173,066)	-	(173,066)
Total governmental activities	\$ 8,021,329	\$ -	\$ 989,342	\$ 2,992,504	\$ 308,934	\$ (3,730,549)	\$ -	\$ (3,730,549)
Business-type activities:								
Solid Waste	\$ 738,766	\$ -	\$ 101,027	\$ -	\$ -	\$ -	\$ (637,739)	\$ (637,739)
Total business-type activities	\$ 738,766	\$ -	\$ 101,027	\$ -	\$ -	\$ -	\$ (637,739)	\$ (637,739)
Total primary government	\$ 8,760,095	\$ -	\$ 1,090,369	\$ 2,992,504	\$ 308,934	\$ (3,730,549)	\$ -	\$ (4,368,288)

General Revenues:

Property taxes for general purposes	\$ 3,077,859	\$ 730,544	\$ 3,808,403
Liquor tax apportionment	3,600	-	3,600
Miscellaneous	181,486	16,610	198,096
Interest/investment earnings	277,590	7,384	284,974
State entitlement	830,297	-	830,297
Intergovernmental agreement	483,176	-	483,176
Licenses and permits	14,449	-	14,449
Local Option Tax	324,653	-	324,653
Fire	64,150	-	64,150
Total general revenues, special items and transfers	\$ 5,257,280	\$ 751,538	\$ 6,011,798
Change in net assets	\$ 1,526,711	\$ 116,799	\$ 1,643,510
Net assets - beginning	\$ 15,623,011	\$ 976,291	\$ 16,599,302
Restatements	(35,709)	-	(35,709)
Net assets - beginning - restated	\$ 15,587,302	\$ 976,291	\$ 16,563,593
Net assets - end	\$ 17,114,013	\$ 1,093,090	\$ 18,207,103

* This amount excludes the depreciation that is included in the direct expenses of the various programs
See accompanying Notes to the Financial Statements

Sanders County, Montana
Balance Sheet
Governmental Funds
June 30, 2009

	General Fund	Road	Public Safety (Law Enforcement)	Law Enforcement Block Grant	Other Governmental Funds	Total Governmental Funds
ASSETS						
Current assets:						
Cash and investments	\$ 2,525,374	\$ 1,051,631	\$ 387,182	\$ 180	\$ 2,442,951	\$ 6,407,318
Taxes and assessments receivable, net	75,961	28,338	74,001	-	49,351	227,651
Due from other funds	70,107	-	-	-	-	70,107
Due from other governments	-	-	-	45,432	57,912	103,344
Total current assets	\$ 2,671,442	\$ 1,079,969	\$ 461,183	\$ 45,612	\$ 2,550,214	\$ 6,808,420
Total assets	\$ 2,671,442	\$ 1,079,969	\$ 461,183	\$ 45,612	\$ 2,550,214	\$ 6,808,420
LIABILITIES						
Current liabilities:						
Warrants payable	\$ 660	\$ -	\$ -	\$ -	\$ -	\$ 660
Accounts payable	-	-	-	29,811	-	29,811
Due to other funds	-	-	-	43,429	26,678	70,107
Due to other governments	1,327	-	-	-	-	1,327
Deferred revenue	75,961	28,338	74,001	-	49,351	227,651
Total current liabilities	\$ 77,948	\$ 28,338	\$ 74,001	\$ 73,240	\$ 76,029	\$ 329,556
Noncurrent liabilities:						
Advances payable	\$ 32,064	\$ -	\$ -	\$ -	\$ (32,064)	\$ -
Total noncurrent liabilities	\$ 32,064	\$ -	\$ -	\$ -	\$ (32,064)	\$ -
Total liabilities	\$ 110,012	\$ 28,338	\$ 74,001	\$ 73,240	\$ 43,965	\$ 329,556
FUND BALANCES						
Reserved for capital projects	\$ -	\$ -	\$ -	\$ -	\$ 1,276	\$ 1,276
Reserved for other purposes	-	-	-	-	25,283	25,283
Unreserved reported in general fund	2,561,430	-	-	-	-	2,561,430
Unreserved reported in special revenue funds	-	1,051,631	387,182	(27,628)	2,479,690	3,890,875
Total fund balance	\$ 2,561,430	\$ 1,051,631	\$ 387,182	\$ (27,628)	\$ 2,506,249	\$ 6,478,864
Total liabilities and fund balance	\$ 2,671,442	\$ 1,079,969	\$ 461,183	\$ 45,612	\$ 2,550,214	\$ 6,808,420

Sanders County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Assets
June 30, 2009

Total fund balances - governmental funds	\$ 6,478,864
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	10,898,634
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	215,775
An internal service fund is used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net assets	-
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(479,260)
Total net assets - governmental activities	\$ <u>17,114,013</u>

See accompanying Notes to the Financial Statements

Sanders County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Fiscal Year Ended June 30, 2009

	General Fund	Road	Public Safety (Law Enforcement)	Law Enforcement Block Grant	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes and assessments	\$ 1,592,654	\$ 690,747	\$ 1,217,663	\$ -	\$ 748,687	\$ 4,249,751
Licenses and permits	75	-	10,449	-	-	10,524
Intergovernmental	101,463	1,905,357	17,612	280,736	1,403,551	3,708,719
Charges for services	345,029	5,995	211,759	-	445,504	1,008,287
Fines and forfeitures	57,796	-	242	-	2,580	60,618
Miscellaneous	46,730	2,582	32,463	-	167,718	249,493
Investment earnings	287,437	-	-	-	10,153	277,590
Total revenues	\$ 2,411,184	\$ 2,604,681	\$ 1,490,188	\$ 280,736	\$ 2,778,193	\$ 9,564,982
EXPENDITURES						
General government	\$ 2,045,560	\$ 116,167	\$ 5,000	\$ -	\$ 7,291	\$ 2,174,018
Public safety	46,243	-	1,414,481	276,804	232,292	1,969,820
Public works	-	1,608,356	-	-	487,126	2,095,482
Public health	107,246	-	-	-	128,395	235,641
Social and economic services	141,927	-	-	-	207,631	349,558
Culture and recreation	-	-	-	-	366,783	366,783
Housing and community development	10,752	-	-	-	40,000	50,752
Debt service - principal	-	-	-	-	20,584	20,584
Debt service - interest	-	-	-	-	6,284	6,284
Miscellaneous	-	-	-	-	173,066	173,066
Capital outlay	-	706,296	29,500	-	566,278	1,302,074
Total expenditures	\$ 2,351,728	\$ 2,430,819	\$ 1,448,981	\$ 276,804	\$ 2,235,730	\$ 8,744,062
Excess (deficiency) of revenues over expenditure:	\$ 59,456	\$ 173,862	\$ 41,207	\$ 3,932	\$ 542,463	\$ 820,920
OTHER FINANCING SOURCES (USES)						
Proceeds of general long term debt	\$ -	\$ -	\$ -	\$ -	\$ 140,941	\$ 140,941
Transfers in	199,935	45,747	61,893	-	35,120	342,695
Transfers out	(142,504)	-	-	-	(200,191)	(342,695)
Total other financing sources (uses)	\$ 57,431	\$ 45,747	\$ 61,893	\$ -	\$ (24,130)	\$ 140,941
Net Change in Fund Balance	\$ 116,887	\$ 219,609	\$ 103,100	\$ 3,932	\$ 518,333	\$ 961,861
Fund balances - beginning	\$ 2,467,035	\$ 832,022	\$ 284,082	\$ (31,560)	\$ 2,001,133	\$ 5,552,712
Restatements	(22,492)	-	-	-	(13,217)	(35,709)
Fund balances - beginning, restated	\$ 2,444,543	\$ 832,022	\$ 284,082	\$ (31,560)	\$ 1,987,916	\$ 5,517,003
Fund balance - ending	\$ 2,561,430	\$ 1,051,631	\$ 387,182	\$ (27,628)	\$ 2,506,249	\$ 6,478,864

Sanders County, Montana
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Fiscal Year Ended June 30, 2009

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ 961,861

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

- Capital assets purchased 1,302,074
 - Depreciation expense (591,551)

In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:

- Proceeds from the sale of capital assets -
 - Gain on the sale of capital assets -

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

- Donated capital assets -
 - Long-term receivables (deferred revenue) (16,942)

The change in compensated absences is shown as an expense in the Statement of Activities

(8,374)

Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Assets:

- Long-term debt principal payments 20,584

Long term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets:

- Proceeds from the sale of long-term debt (140,941)

Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:

- Termination benefits, beginning of the year -
 - Termination benefits, end of the year -

Insurance recoveries are netted with the impairment loss on the Statement of Activities

-

Internal service funds are used by management to share the costs of certain activities, to individual funds. The net revenue of the internal service funds is reported with the governmental activities of the Government-Wide Statement of Activities net of the amounts allocated to business-type activities and depreciation expense.

-

Special and Extraordinary items are reported on the statement of activities

- Special items -
 - Extraordinary items -

Change in net assets - Statement of Activities \$ 1,526,711

See accompanying Notes to the Financial Statements

Sanders County, Montana
Balance Sheet
Proprietary Funds
June 30, 2009

	Solid Waste		Totals
ASSETS			
Current assets:			
Cash and investments	\$ 279,080	\$	279,080
Taxes and assessments receivable, net	201,107		201,107
Total current assets	\$ 480,187	\$	480,187
Noncurrent assets:			
Capital assets - land	\$ 54,440		54,440
Capital assets - depreciable, net	580,064		580,064
Total noncurrent assets	\$ 634,504	\$	634,504
Total assets	\$ 1,114,691	\$	1,114,691
LIABILITIES			
Current liabilities:			
Current portion of compensated absences p	\$ 12,115		12,115
Total current liabilities	\$ 12,115	\$	12,115
Noncurrent liabilities:			
Noncurrent portion of compensated absence	\$ 9,486		9,486
Total noncurrent liabilities	\$ 9,486	\$	9,486
Total liabilities	\$ 21,601	\$	21,601
NET ASSETS			
Unrestricted	1,093,090		1,093,090
Total net assets	\$ 1,093,090	\$	1,093,090
Total liabilities and net assets	\$ 1,114,691	\$	1,114,691

Sanders County, Montana
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2009

	<u>Business-Type Activities - Enterprise Fund</u>		
	<u>Solid Waste</u>	<u>-</u>	<u>Totals</u>
OPERATING REVENUES			
Charges for services	\$ 117,637	\$ -	117,637
Special assessments	730,544	-	730,544
Total operating revenues	<u>\$ 848,181</u>	<u>\$ -</u>	<u>848,181</u>
OPERATING EXPENSES			
Personal services	\$ 287,625	\$ -	287,625
Purchased services	386,782	-	386,782
Fixed charges	9,207	-	9,207
Depreciation	55,152	-	55,152
Total operating expenses	<u>\$ 738,766</u>	<u>\$ -</u>	<u>738,766</u>
Operating income (loss)	<u>\$ 109,415</u>	<u>\$ -</u>	<u>109,415</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest revenue	\$ 7,384	-	7,384
Total non-operating revenues (expenses)	<u>\$ 7,384</u>	<u>\$ -</u>	<u>7,384</u>
Income (loss) before contributions and transfers	<u>\$ 116,799</u>	<u>\$ -</u>	<u>116,799</u>
Change in net assets	<u>\$ 116,799</u>	<u>\$ -</u>	<u>116,799</u>
Net Assets - Beginning of the year	\$ 976,291	\$ -	976,291
Net Assets - End of the year	<u>\$ 1,093,090</u>	<u>\$ -</u>	<u>1,093,090</u>

Sanders County, Montana
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2009

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and short-term investments	\$ 8,986,312	\$ 1,783,193
Receivables:	-	-
Taxes	-	752,096
Total receivables	-	752,096
Total assets	\$ 8,986,312	\$ 2,535,289
LIABILITIES		
Warrants payable	\$ -	\$ 1,128,620
Due to others	-	1,406,669
Total liabilities	\$ -	\$ 2,535,289
Assets held in trust	\$ 8,986,312	

Sanders County, Montana
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2009

	<u>Investment Trust Funds</u>
ADDITIONS	
Contributions:	
Contributions to Investment Trust Fund	\$ <u>5,697,987</u>
Total contributions	\$ <u>5,697,987</u>
Investment earnings:	
Interest and change in fair value of investments	\$ 286,021
Total investment earnings	<u>286,021</u>
Net investment earnings	\$ <u>286,021</u>
Total additions	\$ <u>5,984,008</u>
 DEDUCTIONS	
Distributions from investment trust fund	\$ <u>4,944,685</u>
Total deductions	\$ <u>4,944,685</u>
Change in net assets	\$ <u>1,039,323</u>
 Net Assets - Beginning of the year	 \$ 7,946,989
 Net Assets - End of the year	 \$ <u><u>8,986,312</u></u>

Sanders County, Montana
Budgetary Comparison Schedule
Budget-to-GAAP Reconciliation

	General Fund	Road	Public Safety (Law Enforcement)	Law Enforcement Block Grant
\$	2,411,184	\$ 2,604,681	\$ 1,490,188	\$ 280,736
\$	2,411,184	\$ 2,604,681	\$ 1,490,188	\$ 280,736
\$	2,351,728	\$ 2,430,819	\$ 1,448,981	\$ 276,804
\$	2,351,728	\$ 2,430,819	\$ 1,448,981	\$ 276,804

Sources/Inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule
 Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.

Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule
 Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds

Sanders County, Montana
MD&A Comparisons
June 30, 2009

Table 1 - Net Assets

	Governmental Activities			Business-type Activities		
	FY09	FY08	Change Inc. (Dec)	FY09	FY08	Change Inc. (Dec)
Current and other assets	\$ 6,736,313	\$ 5,766,024	\$ 949,289	\$ 480,187	\$ 448,164	\$ 32,023
Capital assets	10,896,634	10,188,111	710,523	634,504	557,351	77,113
Total assets	17,632,947	15,954,135	1,659,812	1,114,691	1,005,555	109,136
Long-term debt outstanding	476,260	350,529	128,731	21,601	28,264	(7,663)
Other liabilities	43,674	3,595	40,079	-	-	-
Total liabilities	522,934	354,124	168,810	21,601	28,264	(7,663)
Invested in capital assets, net of debt	10,710,066	10,119,908	590,158	-	-	-
Restricted	3,917,434	3,085,677	831,757	-	-	-
Unrestricted (deficit)	2,495,513	2,417,434	69,079	1,093,090	976,291	116,799
Total net assets	\$ 17,114,013	\$ 15,623,011	\$ 1,491,002	\$ 1,093,090	\$ 976,291	\$ 116,799

Table 2 - Changes in Net Assets

	Governmental Activities			Business-type Activities		
	FY09	FY08	Change Inc. (Dec)	FY09	FY08	Change Inc. (Dec)
Revenues						
Program revenues (by major source):						
Charges for services	\$ 989,342	\$ 964,862	\$ (5,520)	\$ 101,027	\$ 90,619	\$ 10,408
Operating grants and contributions	2,992,504	1,681,857	1,310,647	-	-	-
Capital grants and contributions	308,834	317,808	(8,974)	-	-	-
General revenues (by major source):						
Property taxes for general purpose	3,077,859	2,815,338	262,521	730,544	745,884	(15,295)
Liquor tax apportionment	3,600	3,550	50	-	-	-
Video poker apportionment	-	675	(675)	-	-	-
Personal property tax reimbursement	-	4,782	(4,782)	-	-	-
Miscellaneous	181,486	318,835	(137,349)	16,610	11,223	5,387
Interest/investment earnings	277,590	280,915	(3,325)	7,384	6,611	773
State entitlement	830,297	810,387	19,910	-	-	-
Intergovernmental agreement	483,176	113,210	369,966	-	-	-
Licenses and permits	14,449	11,957	2,492	-	-	-
Fire	324,653	340,979	(16,326)	-	-	-
Local Option Tax	64,150	110,500	(46,350)	-	-	-
Reimbursements	-	37,597	(37,597)	-	-	-
Total revenues	\$ 9,548,040	\$ 7,843,252	\$ 1,704,788	\$ 855,565	\$ 854,297	\$ 1,278
Program expenses						
General government	\$ 2,213,828	\$ 2,070,107	\$ 143,721	-	-	-
Public safety	2,159,094	2,046,347	112,747	-	-	-
Public works	2,420,466	2,583,075	(163,590)	-	-	-
Public health	236,741	225,213	11,528	-	-	-
Social and economic services	349,550	234,055	115,500	-	-	-
Culture and recreation	399,050	17,148	381,902	-	-	-
Housing and community developm	54,242	71,918	(17,676)	-	-	-
Debt service - interest	6,284	3,813	2,471	-	-	-
Miscellaneous	173,066	163,624	9,442	-	-	-
Solid Waste	-	-	-	-	-	-
Total expenses	\$ 6,021,329	\$ 7,780,055	\$ (241,294)	\$ 738,766	\$ 727,486	\$ 11,270
Excess (deficiency) before special items and transfer	\$ 1,526,711	\$ 63,217	\$ 1,463,494	\$ 116,799	\$ 126,791	\$ (9,997)
Increase (decrease) in net assets	\$ 1,526,711	\$ 63,217	\$ 1,463,494	\$ 116,799	\$ 126,791	\$ (9,997)

FINANCIAL STATEMENTS

Combined Statements -- All fund types and account groups

1. Balance Sheet
2. Revenues, expenditures, and changes in fund balance - Governmental fund type
3. Revenues, expenditures, and changes in fund balance - Budget and Actual -
General, special revenue, debt service and capital project funds
4. Revenues, expenditures, and changes in retain earnings -
Proprietary fund types and similar trust funds

SANDERS COUNTY
Combined Balance Sheet
For the Year 2008-2009

Acct. #	Description	Governmental Fund Types			Proprietary Fund Types	
		General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service
Assets						
101/103	Cash and cash equivalents	2,594,592.70	3,723,553.21		1,275.87	279,080.36
101100	Investments (at cost)					
	Restricted assets					
102000	Cash and cash equivalents	500.00				
102300	Investments (at cost)					
105000	Investments/amounts held by transfer (at cost)					
106000	Valuation of investments to fair value					
110000	Taxes/assessments receivable (net of uncollectables)	75,961.52	151,691.06			201,106.52
120000	Other receivables					
130000	Due from other funds/govts. trust fund	70,107.10	103,343.44			
140000	Prepaid expenses					
150000	Inventories					
160000	Restricted Assets					
170000	Other debts					
180000	Fixed assets (net of deprec.)					634,504.06
	Other Assets					
	Total Assets =====>	2,741,161.32	3,978,587.71		1,275.87	1,114,690.94
Liabilities and Fund Equity						
	Liabilities					
200000	Short-term payables	660.15				12,115.00
21-212000	Due to other funds/govts.	1,326.50	70,107.10			
213-214000	Other short-term payables					
215000	Due to employees					
220000	Deferred credits	75,961.47	151,686.96			
230000	Long-term liabilities	32,064.00	32,064.00			9,486.00
	Total Liabilities =====>	110,012.12	189,730.06			21,601.00
	Fund Equity					
260000	Contributions					
	Fund Balance					
250100	Reserve for Inventory					
250200	Reserve for Advance to Fund		131,882.00			
250900	Reserved for					
250910	Reserved for employees' pension benefits					
250920	Reserved for assets held in investment trust					
271000	Unreserved	2,631,149.20	3,656,975.65		1,275.87	77,827.60
	Retained earnings					
2501-2508	Reserved for bond indenture requirements					
272000	Unreserved					1,170,917.54
280000	Investment in general fixed					
	Other Liabilities					
	Total Fund Equity =====>	2,631,149.20	3,788,857.65		1,275.87	1,093,089.94
	Total Liabilities & Fund Equity==>	2,741,161.32	3,978,587.71		1,275.87	1,114,690.94

SANDERS COUNTY
 Combined Balance Sheet - Continued
 For the Year 2009

Acct. #	Description	Fiduciary Fund -		Account Groups		Totals
		Trust and Agency Funds	Fixed Assets	General Long Term Debt	(Memorandum Only) Primary Govt.	
Assets						
101/103	Cash and cash equivalents	10,717,735.43	25,283.24			17,341,520.81
101100	Investments (at cost)					
	Restricted assets					
102000	Cash and cash equivalents					500.00
102300	Investments (at cost)					
105000	Investments/amounts held by transfer (at cost)					
106000	Valuation of investments to fair value					
110000	Taxes/assessments receivable (net of uncollectables)	752,096.15				1,180,855.25
120000	Other receivables					
130000	Due from other funds/govts. trust fund					173,450.54
140000	Prepaid expenses					
150000	Inventories					
160000	Restricted Assets					
170000	Other debts			341,845.59		341,845.59
180000	Fixed assets (net of deprec.)					
			4,697,256.53			5,331,760.59
	Other Assets					
	Total Assets =====>	11,469,831.58	4,722,539.77	341,845.59		24,369,932.78
Liabilities and Fund Equity						
Liabilities						
200000	Short-term payables	1,277,510.49				1,290,285.64
21-212000	Due to other funds/govts.	8,655,375.44	25,283.24			8,752,092.28
213-214000	Other short-term payables					
215000	Due to employees					
220000	Deferred credits					227,648.43
230000	Long-term liabilities			341,845.59		351,331.59
	Total Liabilities =====>	9,932,885.93	25,283.24	341,845.59		10,621,357.94
Fund Equity						
260000	Contributions					
	Fund Balance					
250100	Reverve for Inventory					
250200	Reverve for Advance to Fund					131,882.00
250900	Reserved for					
250910	Reserved for employees' pension benefits					
250920	Reserved for assets held in investment trust					
271000	Unreserved	1,536,945.65				7,748,518.77
	Retained earnings					
2501-2508	Reserved for bond indenture requirements					
272000	Unreserved					1,170,917.54
280000	Investment in general fixed		4,697,256.53			4,697,256.53
	Other Liabilities					
	Total Fund Equity =====>	1,536,945.65	4,697,256.53			13,748,574.84
	Total Liabilities & Fund Equity==>	11,469,831.58	4,722,539.77	341,845.59		24,369,932.78

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
REVENUE						
310/363	Taxes and Assessments	1,592,654.49	2,657,099.20	0.00	0.00	0.00
320	LICENSES AND PERMITS	75.00	10,449.00	0.00	0.00	0.00
330	INTERGOVERNMENTAL REVENUES	101,462.82	3,607,246.44	0.00	0.00	0.00
340	CHARGES FOR SERVICES	345,028.56	663,266.80	0.00	0.00	0.00
350	FINES & FORFEITURES	57,795.76	2,822.07	0.00	0.00	0.00
360	MISCELLANEOUS REVENUE	46,730.69	202,760.34	0.00	0.00	0.00
370	INVESTMENT & ROYALTY EARNINGS	205,323.81	9,328.08	0.00	0.00	0.00
	Total Revenues	2,349,071.13	7,152,971.93	0.00	0.00	0.00
EXPENDITURES						
410	COUNTY GOVERNMENT	2,045,560.32	128,457.40	0.00	0.00	0.00
420	PUBLIC SAFETY	46,242.60	1,893,768.13	0.00	0.00	0.00
430	PUBLIC WORKS	0.00	2,094,789.53	0.00	0.00	0.00
440	PUBLIC HEALTH	107,246.28	128,394.28	0.00	0.00	0.00
450	SOCIAL AND ECONOMIC SERVICES	141,927.11	207,630.51	0.00	0.00	0.00
460	CULTURE AND RECREATION	0.00	366,783.56	0.00	0.00	0.00
470	HOUSING & COMMUNITY DEVELOPMENT	10,752.00	40,000.00	0.00	0.00	0.00
510	MISCELLANEOUS	0.00	173,066.16	0.00	0.00	0.00
900	(Capital Outlay Objects)	0.00	1,302,070.93	0.00	0.00	0.00
490		0.00	26,867.60	0.00	0.00	0.00
	Total Expenditures	2,351,728.31	6,361,828.10	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOA	0.00	140,941.93	0.00	0.00	0.00
383000	Transfers In	199,301.39	142,504.00	0.00	255.63	0.00
521000	Transfers (Out)	(142,504.00)	(199,301.39)	0.00	0.00	0.00
	Total Other Financing Sources (Uses)	56,797.39	84,144.54	0.00	255.63	0.00
Excess Revenues and other sources over (under) expenditures and other uses						
		54,140.21	875,288.37	0.00	255.63	0.00
	Fund Equity, July 1, 2008	2,598,867.29	2,927,419.52	0.00	1,020.24	0.00

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
	Restatements/Prior Period Adjustments	(22,491.94)	(13,216.60)	0.00	0.00	0.00
	Fund Equity, July 1, 2008 as Restated	2,576,375.35	2,914,202.92	0.00	1,020.24	0.00
	Residual Equity transfers in (out)	633.64	(633.64)	0.00	0.00	0.00
	Fund Equity June 30, 2009	2,631,149.20	3,788,857.65	0.00	1,275.87	0.00

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	Totals
		Memorandum Only
REVENUE		
310/363	Taxes and Assessments	4,249,753.69
320	LICENSES AND PERMITS	10,524.00
330	INTERGOVERNMENTAL REVENUES	3,708,709.26
340	CHARGES FOR SERVICES	1,008,295.36
350	FINES & FORFEITURES	60,617.83
360	MISCELLANEOUS REVENUE	249,491.03
370	INVESTMENT & ROYALTY EARNINGS	214,651.89
	Total Revenues	9,502,043.06
EXPENDITURES		
410	COUNTY GOVERNMENT	2,174,017.72
420	PUBLIC SAFETY	1,940,010.73
430	PUBLIC WORKS	2,094,789.53
440	PUBLIC HEALTH	235,640.56
450	SOCIAL AND ECONOMIC SERVICES	349,557.62
460	CULTURE AND RECREATION	366,783.56
470	HOUSING & COMMUNITY DEVELOPMENT	50,752.00
510	MISCELLANEOUS	173,066.16
900	(Capital Outlay Objects)	1,302,070.93
490		26,867.60
	Total Expenditures	8,713,556.41
OTHER FINANCING SOURCES (USES)		
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOA	140,941.93
383000	Transfers In	342,061.02
521000	Transfers (Out)	(341,805.39)
	Total Other Financing Sources (Uses)	141,197.56
Excess Revenues and other sources over (under) expenditures and other uses		
		929,684.21
	Fund Equity, July 1, 2008	5,527,307.05

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	Totals	
		Memorandum Only	
-----		-----	
	Restatements/Prior Period Adjustments	(	35,708.54)
	Fund Equity, July 1, 2008 as Restated		5,491,598.51
	Residual Equity transfers in (out)		0.00
	Fund Equity June 30, 2009		6,421,282.72

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2008 - 2009
Fund Group: 4000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)

REVENUES			
183000 Transfers In	255.63	0.00	255.63
TOTAL OTHER FINANCING ---->	255.63	0.00	255.63
Excess Revenues and other sources over (under) expenditure and other uses	255.63		
Fund Equity July 1, 2008	1,020.24	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2008 as restated	1,020.24		
Fund Equity June 30, 2009	1,275.87		

SANDERS COUNTY
 Combined Statement of Revenue, Expenditure and Changes in Fund Balance
 Budget and Actual
 For the Year: 2008 - 2009
 GENERAL FUND

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
310000/363 Taxes/special assessments	1,592,654.49	1,578,310.00	14,344.49
320000 LICENSES AND PERMITS	75.00	200.00	(125.00)
330000 INTERGOVERNMENTAL REVENUES	101,462.82	109,548.00	(8,085.18)
340000 CHARGES FOR SERVICES	345,028.56	378,470.00	(33,441.44)
350000 FINES & FORFEITURES	57,795.76	75,525.00	(17,729.24)
360000 MISCELLANEOUS REVENUE	46,730.69	55,067.00	(8,336.31)
370000 INVESTMENT & ROYALTY EARNINGS	205,323.81	200,000.00	5,323.81
TOTAL REVENUE ----->	2,349,071.13	2,397,120.00	-48,048.87
EXPENDITURES			
110000 COUNTY GOVERNMENT	2,045,560.32	2,419,768.00	374,207.68
420000 PUBLIC SAFETY	46,242.60	59,116.00	12,873.40
140000 PUBLIC HEALTH	107,246.28	146,294.00	39,047.72
150000 SOCIAL AND ECONOMIC SERVICES	141,927.11	147,814.00	5,886.89
470000 HOUSING & COMMUNITY DEVELOPMENT	10,752.00	10,752.00	0.00
900 (object) Capital Outlay	0.00	708,400.00	708,400.00
TOTAL EXPENDITURES ----->	2,351,728.31	3,492,144.00	1,140,415.69
Excess Revenues over (under) expenditures	(2,657.18)		
OTHER FINANCING SOURCES (USES)			
383000 Transfers In	199,301.39	370,185.00	(170,883.61)
521000 Transfers (Out)	(142,504.00)	-621,404.00	478,900.00
TOTAL OTHER FINANCING ----->	56,797.39	-251,219.00	308,016.39
Excess Revenues and other sources over (under) expenditure and other uses	54,140.21		
Fund Equity July 1,2008	2,598,867.29	0.00	0.00
Restatements/Prior period adjustments	(22,491.94)	0.00	(22,491.94)
Fund Balance July 1, 2008 as restated	2,576,375.35		
Fund Equity July 1,2008 as restated	2,576,375.35		
Residual equity transfers in (out)	633.64	0.00	633.64
Fund Equity June 30,2009	2,631,149.20		

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2008 - 2009
Fund Group: 2000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
310030/363 Taxes/special assessments	2,657,099.20	2,621,503.00	35,596.20
320000 LICENSES AND PERMITS	10,449.00	6,000.00	4,449.00
330000 INTERGOVERNMENTAL REVENUES	3,607,246.44	4,284,809.67	(677,563.23)
340000 CHARGES FOR SERVICES	663,266.80	1,066,114.00	(402,847.20)
350000 FINES & FORFEITURES	2,822.07	22,500.00	(19,677.93)
360000 MISCELLANEOUS REVENUE	202,760.34	475,833.00	(273,072.66)
370000 INVESTMENT & ROYALTY EARNINGS	9,328.08	6,000.00	3,328.08
TOTAL REVENUE ----->	7,152,971.93	8,482,759.67	-1,329,787.74
EXPENDITURES			
410000 COUNTY GOVERNMENT	128,457.40	169,200.00	40,742.60
420000 PUBLIC SAFETY	1,893,768.13	2,693,947.04	800,178.91
430000 PUBLIC WORKS	2,094,789.53	3,108,175.00	1,013,385.47
440000 PUBLIC HEALTH	128,394.28	142,949.00	14,554.72
450000 SOCIAL AND ECONOMIC SERVICES	207,630.51	210,515.31	2,884.80
460000 CULTURE AND RECREATION	366,783.56	479,163.00	112,379.44
470000 HOUSING & COMMUNITY DEVELOPMENT	40,000.00	50,000.00	10,000.00
510000 MISCELLANEOUS	173,066.16	183,500.00	10,433.84
900 (object) Capital Outlay	1,302,070.93	2,951,197.00	1,649,126.07
490000 DEBT SERVICE	26,867.60	37,469.00	10,601.40
TOTAL EXPENDITURES ----->	6,361,828.10	10,026,115.35	3,664,287.25
Excess Revenues over (under) expenditures	791,143.83		
OTHER FINANCING SOURCES (USES)			
381060 Proceeds from cap. leases	140,941.93	143,000.00	(2,058.07)
383000 Transfers In	142,504.00	618,009.00	(475,505.00)
521000 Transfers (Out)	(199,301.39)	-270,773.00	71,471.61
TOTAL OTHER FINANCING ----->	84,144.54	490,236.00	-406,091.46
Excess Revenues and other sources over (under) expenditure and other uses	875,288.37		
Fund Equity July 1, 2008	2,927,419.52	0.00	0.00
Restatements/Prior period adjustments	(13,216.60)	0.00	(13,216.60)
Fund Balance July 1, 2008 as restated	2,914,202.92		

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2008 - 2009
Fund Group: 2000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----	-----	-----	-----
Fund Equity July 1, 2008 as restated	2,914,202.92		
Residual equity transfers in (out)	(633.64)	0.00	(633.64)
Fund Equity June 30, 2009	3,788,857.65		

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2008 - 2009
Fund Group: 3000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)

REVENUES			
Fund Equity July 1, 2008	0.00	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2008 as restated			
Fund Equity June 30, 2009	0.00		

All Proprietary Fund Types and Nonexp. Trust Funds

For the Year 2008-2009

Acct. #	Description	Enterprise	Total All Funds			
OPERATING REVENUES						
340000	Charges for service	117,636.83	117,636.83			
360/etc.	Miscellaneous	0.00	0.00			
363000	Special Assessments	0.00	0.00			
390000	Internal Services	0.00	0.00			
	TOTAL OPERATING REVENUE	117,636.83	117,636.83			
OPERATING EXPENSES						
100	Personal services	287,625.13	287,625.13			
200	Supplies	0.00	0.00			
300	Purchased services	386,503.74	386,503.74			
400	Building Material	0.00	0.00			
500	Fixed charges	9,206.64	9,206.64			
310	Loss/bad debt expenses	0.00	0.00			
330	Depreciation/Retained Earnings	55,152.00	55,152.00			
840	Depreciation/Contrib. Cap.	0.00	0.00			
	Other	0.00	0.00			
	TOTAL OPERATING EXPENSES	738,487.51	738,487.51			
	OPERATING INCOME (LOSS)	(620,850.68)	(620,850.68)			
NON-OPERATING REVENUES (EXPENSES)						
310000	Tax revenue	730,544.09	730,544.09			
320000	Licenses and permits revenue	0.00	0.00			
330000	Intergovernmental revenue	0.00	0.00			
361/371	Interest/Investment revenue	7,384.35	7,384.35			
390000	Debt service interest expense	0.00	0.00			
	TOTAL NON-OPERATING REVENUE (EXPENSES)	737,928.44	737,928.44			
	INCOME (LOSS) BEFORE OPERATING TRANSFERS	117,077.76	117,077.76			
OTHER FINANCING SOURCES (USES)						
381000	Proc. of Gen. Long-Term Debt	0.00	0.00			
382000	Proc. of Gen. Fixed Asset Disp.	0.00	0.00			
383000	Transfers in	0.00	0.00			
320000	Transfers out	0.00	0.00			
	TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00			
	NET INCOME (LOSS)	117,077.76	117,077.76			
ADD DEPR. CLOSED TO CONTRIB. ACCT.						
	INCREASE (DECREASE) IN RETAINED EARNINGS	117,077.76	117,077.76	0.00	0.00	0.00
	RETAINED EARNINGS July 1, 2008	1,074,232.17	1,074,232.17			
	RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(20,392.39)	(20,392.39)			
	NET EARNINGS July 1, 2008 AS RESTATED	1,053,839.78	1,053,839.78			
	RESIDUAL EQUITY TRANSFERS IN (OUT)	0.00	0.00			
	RETAINED EARNINGS June 30, 2009	1,170,917.54	1,170,917.54			

EXPENDITURE ACCOUNTS DEPRECIATION

<i>YEAR</i>	<i>FUND</i>	<i>AMOUNT</i>
FY 07-08	410000	\$ 29,218
	420000	\$ 127,069
	430000	\$ 328,669
	440000	\$ 1,100
	460000	\$ 24,329
	470000	\$ 1,670
TOTAL		\$ 512,055

<i>YEAR</i>	<i>FUND</i>	<i>AMOUNT</i>
FY 08-09	410000	\$ 31,436
	420000	\$ 189,274
	430000	\$ 389,138
	440000	\$ 1,100
	460000	\$ 32,267
	470000	\$ 3,490
TOTAL		\$ 646,705

<i>YEAR</i>	<i>FUND</i>	<i>AMOUNT</i>
FY 09-10	410000	
	420000	
	430000	
	440000	
	460000	
	470000	
TOTAL		\$ -

<i>YEAR</i>	<i>FUND</i>	<i>AMOUNT</i>
FY 10-11	410000	\$ -
	420000	\$ -
	430000	\$ -
	440000	\$ -
	460000	
	470000	\$ -
TOTAL		\$ -

<u>Governmental Activities</u>	<u>Balance</u>				<u>Balance</u>
	<u>7/1/08</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>6/30/09</u>
<i>Capital assets not being depreciated:</i>					
Land	\$ 1,719,769	600			\$ 1,720,369
Construction in Progress					
Total Capital Assets	\$ 1,719,769	600			\$ 1,720,369
 <i>Capital assets being depreciated:</i>					
Buildings	\$ 2,046,299	\$ 89,340			\$2,135,640
Improvements other than Buildings	5,970,084	532,197		1	6,502,281
Machinery and Equipment	6,017,547	679,937	(214,912)		6,482,572
Infrastructure	-	-	-	-	-
Total Capital Assets being depreciated:	\$14,033,930	\$ 1,301,474	(214,912)	1	\$15,120,493
 <i>Less accumulated depreciation for:</i>					
Buildings	\$ (820,029)	\$ (12,603)	\$		\$ (832,632)
Improvements other than Buildings	(723,420)	(178,832)			(902,152)
Machinery and Equipment	(4,022,139)	(400,215)	214,912	(1)	(4,207,443)
Infrastructure					
Prior Year Difference					
Total accumulated depreciation	\$(5,565,588)	\$ (591,550)	\$ 214,912	\$ (1)	(5,942,227)
Total capital assets, depreciable, net	8,468,342	709,524			9,178,266
Total Governmental Capital Assets, Net:	\$ 10,188,111	\$ 710,524			\$10,898,635

Business Type Activities	7/1/08	Additions	Deletions	Adjustments	6/30/09
<i>Capital assets not being depreciated:</i>					
Land	\$ 54,440				\$ 54,440
Construction in Progress					
Total Capital Assets	\$ 54,440				\$ 54,440
<i>Capital assets being depreciated:</i>					
Buildings	\$ 380,973				\$ 380,973
Improvements other than Buildings	1,499				1,499
Machinery and Equipment	1,119,152	132,265			1,251,417
Total Capital Assets being depreciated:	\$ 1,501,624	\$132,265			\$ 1,633,889
<i>Less accumulated depreciation for:</i>					
Buildings	\$ (124,396)	\$ (9,524)			\$ (133,920)
Improvements other than Buildings	(1,499)				(1,499)
Machinery and Equipment	(872,778)	(45,628)			(918,406)
Total accumulated depreciation	(998,673)	(55,152)			(1,053,825)
Total capital assets, depreciable, net	502,951	77,113			580,064
Total Business-Type Capital Asset, Net:	\$ 557,391	\$ 77,113			\$ 634,504

COUNTY OF SANDERS
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets - cont.

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

Governmental activities:		
General government		_____
Public safety		_____
Public works		_____
Public health		_____
Social and economic services		_____
Culture and recreation		_____
Housing and community development		_____
Conservation of natural resources		_____
Uncategorized		_____
Total depreciation expense - governmental activities		<u>0.00</u>
Business-type activities:		
Water utilities		_____
Sewer utilities		_____
Solid Waste services		_____
Ambulance services		_____

Total depreciation expense - business-type activities		<u>0.00</u>

D. Operating leases

The County/City/Town leases certain facilities and equipment under noncancelable operating lease arrangements. Total costs of the leases for the fiscal year ended June 30, 20__ were \$ _____. The future minimum lease payments for these leases are as follows:

	Year ending June 30	Amount
FAIR (SIGN)	2009	<u>245.00</u>
REFUSE DISTRICT	2009	<u>2,051.64</u>

Total		<u>2,296.64</u>

E. Long-term debt

The County/City/Town has assumed the following long-term debt:

1. **General Obligation Bonds** Bonds payable at June 30, 20__ are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of years	Final maturity	Bonds issued	Outstanding June 30, 20__	Annual serial payment
Total G.O. Bonds						0	0

**COUNTY OF SANDERS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2009**

4. DETAILED NOTES ON ALL FUNDS - cont.

E. Long-term debt - cont.

2. Revenue Bonds Bonds payable at June 30, 20__ are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of years	Final maturity	Bonds issued	Outstanding June 30, 20__	Annual serial payment
Total Revenue Bonds						0	0

3. Special Assessment Bonds Bonds payable at June 30, 20__ are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of years	Final maturity	Bonds issued	Outstanding June 30, 20__	Annual serial payment
Total Sp. Assess. Bonds						0	0

4. Contracts, notes, or loans

Purpose	Original Amount	Date of Issue	Interest Rate	Outstanding 6/30/2009	Date of Last Payment
INTERCAP LOAN/FAIR	\$142,000	4/2/2002	4.85%	\$53,865.05	8/15/2012
INTERCAP LOAN/FAIR	\$143,912	7/11/2008	4.85%	\$134,703.89	8/15/2012
Total				\$188,568.94	

F. Property leased to others

The following represents property owned by the County/City/Town which is leased to other governments, organizations, or individuals for specific purposes:

Whom leased to	Description of leased property	Duration of lease	Minimum annual payment
DAVID BENNETT	TF AIRPORT-PARCEL #1	9/15/2015	\$ 180.00
JAMES & KATHRYN NASH	COS#1049LANDFILL SITE	3/13/2007	\$ 250.00
TAMMYCARSTENS	TF AIRPORT-PARCEL #6	12/10/2007	\$ 480.00
BERNARD STENDER	TF AIRPORT-PARCEL #9	12/11/2007	\$ 180.00
ALAN NETZ	" #11&15	1/11/2007	\$ 218.00
SCOTT WENDLING	" #20	1/20/2007	\$ 280.00
JIM GIPE	" #13	1/23/2007	\$ 218.00
PETER LANZMAIER	" #3&5	1/1/12, 1/1/24	\$ 360.00
KEN MONTOURE	" #23&24	1/24/2007	\$ 560.00
FRANK PARKER	" #17	12/10/2007	\$ 218.00
LLOYD WEBB	" #21	12/1/2025	\$ 280.00
SCOTT WENDLING	" #20	1/1/2020	\$ 280.00
DAN WAHLE	" #15	1/1/2011	\$ 218.00
Total			\$ 3,722.00

COUNTY OF SANDERS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2007

5. **BOC SUPPLEMENT SCHEDULE**

1. **Intergovernmental expenditures** - Of the expenditures reported, detail below those expenditures made to other governments on a cost-sharing basis.

Purpose	Amount - Omit Cents	
	Paid to local governments	Paid to state
Airports	M01	
Libraries	M52	
Health	M32	
Local schools	M12	
Welfare	M79	L79
Other	M89	L89

2. **Salaries and Wages** - Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government.

Amount - Omit cents
\$ 3,194,644.00

3. **Debt outstanding**

A. **Long-term debt outstanding, issued and retired**

Purpose	Bonds Outstanding July 1, 20__	Amount -- Omit cents			
		Bonds during the fiscal year		Outstanding as of June 30, 20__	
		Issued	Retired	General Obligation	Revenue bonds
	19A	29A	39A	41A	44A
Water utility	19A	29A	39A	41A	44A
Sewer utility	19X	29X	39X	41X	44X
Gas utility	19C	29C	39C	41C	44C
Electric utility	19B	29B	39B	41B	44B
All other	19X	29X	39X	41X	44X

B. **Short-term debt**

Type	Beginning of fiscal year	End of fiscal year
Registered warrants	61V	64V
Contracts payable		
Notes payable		
Totals		

4. **Cash balances by fund type** - Cash may consist of cash on hand, checking, savings, repurchase agreements, certificates of deposit, securities, or any other cash related item.

Type of funds	Amount -- Omits cents
General fund (1000)	W61 \$ 2,533,416.00
Special revenue funds (2000)	W61 \$ 3,403,799.00
Debt Service funds (3000)	W01
Capital projects funds (4000)	W31 \$ 532.00
Enterprise funds (5000)	\$ 140,446.00
Internal services funds (6000)	
Trust and agency funds (7000)	\$ 8,773,448.00
Permanent funds (8000)	\$ 24,381.00
Total cash all funds	14,876,022.00

Form BOC-1

FINANCIAL STATEMENTS

Individual Statements -- By fund type

1. General Fund

a. Balance Sheet

b. Statement of revenues, expenditures, and changes in fund balance

FINANCIAL STATEMENTS

Combined Statements -- All fund types and account groups

1. Balance Sheet
2. Revenues, expenditures, and changes in fund balance - Governmental fund type
3. Revenues, expenditures, and changes in fund balance - Budget and Actual -
General, special revenue, debt service and capital project funds
4. Revenues, expenditures, and changes in retain earnings -
Proprietary fund types and similar trust funds

SANDERS COUNTY
Combined Balance Sheet
For the Year 2008-2009

Acct. #	Description	Governmental Fund Types			Proprietary Fund Types	
		General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service
Assets						
101/103	Cash and cash equivalents	2,594,592.70	3,723,553.21		1,275.87	279,080.36
101100	Investments (at cost)					
	Restricted assets					
102000	Cash and cash equivalents	500.00				
102300	Investments (at cost)					
105000	Investments/amounts held by transfer (at cost)					
106000	Valuation of investments to fair value					
110000	Taxes/assessments receivable (net of uncollectables)	75,961.52	151,691.06			201,106.52
120000	Other receivables					
130000	Due from other funds/govts. trust fund	70,107.10	103,343.44			
140000	Prepaid expenses					
150000	Inventories					
160000	Restricted Assets					
170000	Other debts					
180000	Fixed assets (net of deprec.)					634,504.06
	Other Assets					
	Total Assets =====>	2,741,161.32	3,978,587.71		1,275.87	1,114,690.94
Liabilities and Fund Equity						
Liabilities						
200000	Short-term payables	660.15				12,115.00
21-212000	Due to other funds/govts.	1,326.50	70,107.10			
213-214000	Other short-term payables					
215000	Due to employees					
220000	Deferred credits	75,961.47	151,686.96			
230000	Long-term liabilities	32,064.00	32,064.00			9,486.00
	Total Liabilities =====>	110,012.12	189,730.06			21,601.00
Fund Equity						
260000	Contributions					
	Fund Balance					
250100	Reverve for Inventory					
250200	Reverve for Advance to Fund		131,882.00			
250900	Reserved for					
250910	Reserved for employees' pension benefits					
250920	Reserved for assets held in investment trust					
271000	Unreserved	2,631,149.20	3,656,975.65		1,275.87	77,827.60
	Retained earnings					
2501-2508	Reserved for bond indenture requirements					
272000	Unreserved					1,170,917.54
280000	Investment in general fixed					
	Other Liabilities					
	Total Fund Equity =====>	2,631,149.20	3,788,857.65		1,275.87	1,093,089.94
	Total Liabilities & Fund Equity==>	2,741,161.32	3,978,587.71		1,275.87	1,114,690.94

SANDERS COUNTY
 Combined Balance Sheet - Continued
 For the Year 2009

Acct. #	Description	Fiduciary Fund -		Account Groups		Totals
		Trust and Agency Funds	Fixed Assets	General Long Term Debt	(Memorandum Only) Primary Govt.	
Assets						
101/103	Cash and cash equivalents	10,717,735.43	25,283.24			17,341,520.81
101100	Investments (at cost)					
	Restricted assets					
102000	Cash and cash equivalents					500.00
102300	Investments (at cost)					
105000	Investments/amounts held by transfer (at cost)					
106000	Valuation of investments to fair value					
110000	Taxes/assessments receivable (net of uncollectables)	752,096.15				1,180,855.25
120000	Other receivables					
130000	Due from other funds/govts. trust fund					173,450.54
140000	Prepaid expenses					
150000	Inventories					
160000	Restricted Assets					
170000	Other debts			341,845.59		341,845.59
180000	Fixed assets (net of deprec.)					
	Other Assets		4,697,256.53			5,331,760.59
	Total Assets =====>	11,469,831.58	4,722,539.77	341,845.59		24,369,932.78
Liabilities and Fund Equity						
Liabilities						
200000	Short-term payables	1,277,510.49				1,290,285.64
21-212000	Due to other funds/govts.	8,655,375.44	25,283.24			8,752,092.28
213-214000	Other short-term payables					
215000	Due to employees					
220000	Deferred credits					227,648.43
230000	Long-term liabilities			341,845.59		351,331.59
	Total Liabilities =====>	9,932,885.93	25,283.24	341,845.59		10,621,357.94
Fund Equity						
260000	Contributions					
	Fund Balance					
250100	Reserve for Inventory					
250200	Reserve for Advance to Fund					131,882.00
250900	Reserved for					
250910	Reserved for employees' pension benefits					
250920	Reserved for assets held in investment trust					
271000	Unreserved	1,536,945.65				7,748,518.77
	Retained earnings					
2501-2508	Reserved for bond indenture requirements					
272000	Unreserved					1,170,917.54
280000	Investment in general fixed		4,697,256.53			4,697,256.53
	Other Liabilities					
	Total Fund Equity =====>	1,536,945.65	4,697,256.53			13,748,574.84
Total Liabilities & Fund Equity==>		11,469,831.58	4,722,539.77	341,845.59		24,369,932.78

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
REVENUE						
310/363	Taxes and Assessments	1,592,654.49	2,657,099.20	0.00	0.00	0.00
320	LICENSES AND PERMITS	75.00	10,449.00	0.00	0.00	0.00
320	INTERGOVERNMENTAL REVENUES	101,462.82	3,607,246.44	0.00	0.00	0.00
340	CHARGES FOR SERVICES	345,028.56	663,266.80	0.00	0.00	0.00
350	FINES & FORFEITURES	57,795.76	2,822.07	0.00	0.00	0.00
360	MISCELLANEOUS REVENUE	46,730.69	202,760.34	0.00	0.00	0.00
370	INVESTMENT & ROYALTY EARNINGS	205,323.81	9,328.08	0.00	0.00	0.00
	Total Revenues	2,349,071.13	7,152,971.93	0.00	0.00	0.00
EXPENDITURES						
410	COUNTY GOVERNMENT	2,045,560.32	128,457.40	0.00	0.00	0.00
420	PUBLIC SAFETY	46,242.60	1,893,768.13	0.00	0.00	0.00
430	PUBLIC WORKS	0.00	2,094,789.53	0.00	0.00	0.00
440	PUBLIC HEALTH	107,246.28	128,394.28	0.00	0.00	0.00
450	SOCIAL AND ECONOMIC SERVICES	141,927.11	207,630.51	0.00	0.00	0.00
460	CULTURE AND RECREATION	0.00	366,783.56	0.00	0.00	0.00
470	HOUSING & COMMUNITY DEVELOPMENT	10,752.00	40,000.00	0.00	0.00	0.00
510	MISCELLANEOUS	0.00	173,066.16	0.00	0.00	0.00
900	(Capital Outlay Objects)	0.00	1,302,070.93	0.00	0.00	0.00
490		0.00	26,867.60	0.00	0.00	0.00
	Total Expenditures	2,351,728.31	6,361,828.10	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOA	0.00	140,941.93	0.00	0.00	0.00
383000	Transfers In	199,301.39	142,504.00	0.00	255.63	0.00
521000	Transfers (Out)	(142,504.00)	(199,301.39)	0.00	0.00	0.00
	Total Other Financing Sources (Uses)	56,797.39	84,144.54	0.00	255.63	0.00
Excess Revenues and other sources over (under) expenditures and other uses						
		54,140.21	875,288.37	0.00	255.63	0.00
	Fund Equity, July 1, 2008	2,598,867.29	2,927,419.52	0.00	1,020.24	0.00

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	General	Spec. Revenue	Debt Service	Capital Proj.	Fiduciary Fund Expendable Trust
	Restatements/Prior Period Adjustments	(22,491.94)	(13,216.60)	0.00	0.00	0.00
	Fund Equity, July 1, 2008 as Restated	2,576,375.35	2,914,202.92	0.00	1,020.24	0.00
	Residual Equity transfers in (out)	633.64	(633.64)	0.00	0.00	0.00
	Fund Equity June 30, 2009	2,631,149.20	3,788,857.65	0.00	1,275.87	0.00

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	Totals
		Memorandum Only

REVENUE		
310/363	Taxes and Assessments	4,249,753.69
320	LICENSES AND PERMITS	10,524.00
330	INTERGOVERNMENTAL REVENUES	3,708,709.26
340	CHARGES FOR SERVICES	1,008,295.36
350	FINES & FORFEITURES	60,617.83
360	MISCELLANEOUS REVENUE	249,491.03
370	INVESTMENT & ROYALTY EARNINGS	214,651.89
	Total Revenues	9,502,043.06
EXPENDITURES		
410	COUNTY GOVERNMENT	2,174,017.72
420	PUBLIC SAFETY	1,940,010.73
430	PUBLIC WORKS	2,094,789.53
440	PUBLIC HEALTH	235,640.56
450	SOCIAL AND ECONOMIC SERVICES	349,557.62
460	CULTURE AND RECREATION	366,783.56
470	HOUSING & COMMUNITY DEVELOPMENT	50,752.00
510	MISCELLANEOUS	173,066.16
900	{Capital Outlay Objects}	1,302,070.93
490		26,867.60
	Total Expenditures	8,713,556.41
OTHER FINANCING SOURCES (USES)		
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOA	140,941.93
383000	Transfers In	342,061.02
521000	Transfers (Out)	(341,805.39)
	Total Other Financing Sources (Uses)	141,197.56
Excess Revenues and other sources over (under) expenditures and other uses		929,684.21
Fund Equity, July 1, 2008		5,527,307.05

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units
For the Year 2008-2009

Acct. #	Description	Totals	
		Memorandum Only	
-----	-----	-----	-----
	Restatements/Prior Period Adjustments	(	35,708.54)
	Fund Equity, July 1, 2008 as Restated		5,491,598.51
	Residual Equity transfers in (out)		0.00
	Fund Equity June 30, 2009		6,421,282.72

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2008 - 2009
Fund Group: 4000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
183000 Transfers In	255.63	0.00	255.63
TOTAL OTHER FINANCING ---->	255.63	0.00	255.63
Excess Revenues and other sources over (under) expenditure and other uses	255.63		
Fund Equity July 1, 2008	1,020.24	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2008 as restated	1,020.24		
Fund Equity June 30, 2009	1,275.87		

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

Budget and Actual

For the Year: 2008 - 2009

GENERAL FUND

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
310000,355 Taxes/special assessments	1,592,654.49	1,578,310.00	14,344.49
320000 LICENSES AND PERMITS	75.00	200.00	(125.00)
330000 INTERGOVERNMENTAL REVENUES	101,462.82	109,548.00	(8,085.18)
340000 CHARGES FOR SERVICES	345,028.56	378,470.00	(33,441.44)
350000 FINES & FORFEITURES	57,795.76	75,525.00	(17,729.24)
360000 MISCELLANEOUS REVENUE	46,730.69	55,067.00	(8,336.31)
370000 INVESTMENT & ROYALTY EARNINGS	205,323.81	200,000.00	5,323.81
TOTAL REVENUE	2,349,071.13	2,397,120.00	-48,048.87
EXPENDITURES			
310000 COUNTY GOVERNMENT	2,045,560.32	2,419,768.00	374,207.68
420000 PUBLIC SAFETY	46,242.60	59,116.00	12,873.40
440000 PUBLIC HEALTH	107,246.28	146,294.00	39,047.72
450000 SOCIAL AND ECONOMIC SERVICES	141,927.11	147,814.00	5,886.89
470000 HOUSING & COMMUNITY DEVELOPMENT	10,752.00	10,752.00	0.00
900 (object) Capital Outlay	0.00	708,400.00	708,400.00
TOTAL EXPENDITURES	2,351,728.31	3,492,144.00	1,140,415.69
Excess Revenues over (under) expenditures	(2,657.18)		
OTHER FINANCING SOURCES (USES)			
383000 Transfers In	199,301.39	370,185.00	(170,883.61)
521000 Transfers (Out)	(142,504.00)	-621,404.00	478,900.00
TOTAL OTHER FINANCING	56,797.39	-251,219.00	308,016.39
Excess Revenues and other sources over (under) expenditure and other uses	54,140.21		
Fund Equity July 1,2008	2,598,867.29	0.00	0.00
Restatements/Prior period adjustments	(22,491.94)	0.00	(22,491.94)
Fund Balance July 1, 2008 as restated	2,576,375.35		
Fund Equity July 1,2008 as restated	2,576,375.35		
Residual equity transfers in (out)	633.64	0.00	633.64
Fund Equity June 30,2009	2,631,149.20		

Budget and Actual

For the Year: 2008 - 2009

Fund Group: 2000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES			
310000/363 Taxes/special assessments	2,657,099.20	2,621,503.00	35,596.20
320000 LICENSES AND PERMITS	10,449.00	6,000.00	4,449.00
330000 INTERGOVERNMENTAL REVENUES	3,607,246.44	4,284,809.67	(577,563.23)
340000 CHARGES FOR SERVICES	663,266.80	1,066,114.00	(402,847.20)
350000 FINES & FORFEITURES	2,822.07	22,500.00	(19,677.93)
360000 MISCELLANEOUS REVENUE	202,760.34	475,833.00	(273,072.66)
370000 INVESTMENT & ROYALTY EARNINGS	9,328.08	6,000.00	3,328.08
TOTAL REVENUE ----->	7,152,971.93	8,482,759.67	-1,329,787.74
EXPENDITURES			
410000 COUNTY GOVERNMENT	128,457.40	169,200.00	40,742.60
420000 PUBLIC SAFETY	1,893,768.13	2,693,947.04	800,178.91
430000 PUBLIC WORKS	2,094,789.53	3,108,175.00	1,013,385.47
440000 PUBLIC HEALTH	128,394.28	142,949.00	14,554.72
450000 SOCIAL AND ECONOMIC SERVICES	207,630.51	210,515.31	2,884.80
460000 CULTURE AND RECREATION	366,783.56	479,163.00	112,379.44
470000 HOUSING & COMMUNITY DEVELOPMENT	40,000.00	50,000.00	10,000.00
510000 MISCELLANEOUS	173,066.16	183,500.00	10,433.84
900 (object) Capital Outlay	1,302,070.93	2,951,197.00	1,649,126.07
490000 DEBT SERVICE	26,867.60	37,469.00	10,601.40
TOTAL EXPENDITURES ----->	6,361,828.10	10,026,115.35	3,664,287.25
Excess Revenues over (under) expenditures	791,143.83		
OTHER FINANCING SOURCES (USES)			
381060 Proceeds from cap. leases	140,941.93	143,000.00	(2,058.07)
383000 Transfers In	142,504.00	618,009.00	(475,505.00)
521000 Transfers (Out)	(199,301.39)	-270,773.00	71,471.61
TOTAL OTHER FINANCING ----->	84,144.54	490,236.00	-406,091.46
Excess Revenues and other sources over (under) expenditure and other uses	875,288.37		
Fund Equity July 1, 2008	2,927,419.52	0.00	0.00
Restatements/Prior period adjustments	(13,216.60)	0.00	(13,216.60)
Fund Balance July 1, 2008 as restated	2,914,202.92		

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2008 - 2009
Fund Group: 2000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----	-----	-----	-----
Fund Equity July 1, 2008 as restated	2,914,202.92		
Residual equity transfers in (out)	(633.64)	0.00	(633.64)
Fund Equity June 30, 2009	3,788,857.65		

SANDERS COUNTY
Combined Statement of Revenue, Expenditure and Changes in Fund Balance
Budget and Actual
For the Year: 2008 - 2009
Fund Group: 3000

	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----	-----	-----	-----
REVENUES			
Fund Equity July 1, 2008	0.00	0.00	0.00
Restatements/Prior period adjustments	0.00	0.00	0.00
Fund Balance July 1, 2008 as restated			
Fund Equity June 30, 2009	0.00		

All Proprietary Fund Types and Nonexp. Trust Funds

For the Year 2008-2009

Acct. #	Description	Enterprise	Total All Funds			
OPERATING REVENUES						
340000	Charges for service	117,636.83	117,636.83			
360/et	Miscellaneous	0.00	0.00			
363000	Special Assessments	0.00	0.00			
390000	Internal Services	0.00	0.00			
	TOTAL OPERATING REVENUE	117,636.83	117,636.83			
OPERATING EXPENSES						
100	Personal services	287,625.13	287,625.13			
200	Supplies	0.00	0.00			
300	Purchased services	386,503.74	386,503.74			
400	Building Material	0.00	0.00			
500	Fixed charges	9,206.64	9,206.64			
310	Loss/bad debt expenses	0.00	0.00			
330	Depreciation/Retained Earnings	55,152.00	55,152.00			
840	Depreciation/Contrib. Cap.	0.00	0.00			
	Other	0.00	0.00			
	TOTAL OPERATING EXPENSES	738,487.51	738,487.51			
	OPERATING INCOME (LOSS)	(620,850.68)	(620,850.68)			
NON-OPERATING REVENUES (EXPENSES)						
310000	Tax revenue	730,544.09	730,544.09			
320000	Licenses and permits revenue	0.00	0.00			
330000	Intergovernmental revenue	0.00	0.00			
361/371	Interest/Investment revenue	7,384.35	7,384.35			
490000	Debt service interest expense	0.00	0.00			
	TOTAL NON-OPERATING REVENUE (EXPENSES)	737,928.44	737,928.44			
	INCOME (LOSS) BEFORE OPERATING TRANSFERS	117,077.76	117,077.76			
OTHER FINANCING SOURCES (USES)						
381000	Proc. of Gen. Long-Term Debt	0.00	0.00			
382000	Proc. of Gen. Fixed Asset Disp.	0.00	0.00			
383000	Transfers in	0.00	0.00			
320000	Transfers out	0.00	0.00			
	TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00			
	NET INCOME (LOSS)	117,077.76	117,077.76			
ADD DEPR. CLOSED TO CONTRIB. ACCT.						
	INCREASE (DECREASE) IN RETAINED EARNINGS	117,077.76	117,077.76	0.00	0.00	0.00
	RETAINED EARNINGS July 1, 2008	1,074,232.17	1,074,232.17			
	RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(20,392.39)	(20,392.39)			
	RET. EARNINGS July 1, 2008 AS RESTATED	1,053,839.78	1,053,839.78			
	RESIDUAL EQUITY TRANSFERS IN (OUT)	0.00	0.00			
	RETAINED EARNINGS June 30, 2009	1,170,917.54	1,170,917.54			

12/21/09

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FINANCIAL STATEMENTS

Individual Statements -- By fund type

1. General Fund

a. Balance Sheet

b. Statement of revenues, expenditures, and changes in fund balance

SANDERS COUNTY
General Fund - 1000 GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		1,001,990.58	1,007,084.00	(5,093.42)
311020 PERSONAL PROPERTY TAXES		14,959.08	15,415.00	(455.92)
311021 MOBILE HOME TAXES		3,642.94	5,138.00	(1,495.06)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		3,735.45	7,000.00	(3,264.55)
314140 LOCAL OPTION TAX		324,653.44	300,000.00	24,653.44
316000 ENTITLEMENT LEVY TAX TRANSFER		243,673.00	243,673.00	0.00
Total TAXES	T01	1,592,654.49	1,578,310.00	14,344.49
LICENSES AND PERMITS				
322050 AMUSEMENT LICENSES & PERMITS	T99	75.00	200.00	(125.00)
Total LICENSES AND PERMITS		75.00	200.00	(125.00)
INTERGOVERNMENTAL REVENUES				
331045 HELP AMERICA VOTE ACT (HAVA)	B89	2,810.00	5,000.00	(2,190.00)
331115 BIOTERRORISM	B89	44,477.40	41,400.00	3,077.40
331179 JUVENILE DETENTION	B89	9,706.61	9,023.00	683.61
334018 CART (Child Abuse Response Team)		4,250.00	4,550.00	(300.00)
335010 LIQUOR TAX APPORTIONMENT	C89	3,600.00	2,100.00	1,500.00
335075 VIDEO POKER FEE APPORTIONMENT	C89	0.00	675.00	(675.00)
335095 COURT REIMB. CLK OF COURT	C89	32,693.81	45,000.00	(12,306.19)
335110 LIVE CARD GAME TABLE PERMIT	C89	300.00	300.00	0.00
335120 GAMBLING PERMIT LICENSE FEES	C89	3,625.00	0.00	3,625.00
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	1,500.00	(1,500.00)
Total INTERGOVERNMENTAL REVENUES		101,462.82	109,548.00	(8,085.18)
CHARGES FOR SERVICES				
341025 IV-E STATE REIMBURSEMENT	A89	66,955.25	52,570.00	14,385.25
341026 COST OF PROSECUTION REVENUE	A89	1,113.00	2,800.00	(1,687.00)
341030 CA SURCHARGE	A89	1,123.40	0.00	1,123.40
341040 CLERK AND RECORDER FEES	A89	83,634.92	100,000.00	(16,365.08)
341050 DISTRICT COURT CLERK FEES	A89	5,129.75	5,000.00	129.75
341060 COUNTY TREASURER FEES	A89	8,466.63	7,000.00	1,466.63
341065 WEB TAX PROGRAM	A89	5,600.00	3,000.00	2,600.00
341071 FLOODPLAIN FEES	A89	760.00	500.00	260.00
341073 MAPPING PRODUCTS	A89	1,171.00	1,500.00	(329.00)
341074 RURAL ADDRESSING FEES	A89	0.00	1,500.00	(1,500.00)
341080 SUBDIVISION REVIEW	A89	56,878.00	40,000.00	16,878.00
341081 SUBD.REVIEW (SANIARIAN)	A89	0.00	20,000.00	(20,000.00)
341082 SERVE SAFE	A89	645.00	2,000.00	(1,355.00)

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
341086 SEPTIC SYSTEM REG.	A89	31,275.00	25,000.00	6,275.00
342022 HERON RURAL FIRE	A89	5,000.00	10,000.00	(5,000.00)
342023 NOXON RURAL FIRE	A89	2,500.00	10,000.00	(7,500.00)
342024 TROUT CREEK RURAL FIRE	A89	23,500.00	20,000.00	3,500.00
342025 THOMPSON FALLS RURAL FIRE	A89	33,150.00	20,000.00	13,150.00
342026 PLAINS RURAL FIRE	A89	0.00	20,000.00	(20,000.00)
342027 HOT SPRINGS RURAL FIRE	A89	0.00	10,000.00	(10,000.00)
342028 DIXON RURAL FIRE	A89	0.00	5,000.00	(5,000.00)
344017 HEP B	A89	1,214.00	3,000.00	(1,786.00)
344020 RODENT CONTROL	A89	866.12	2,000.00	(1,133.88)
344030 HEALTH INSPECTION FEES	A89	4,563.50	8,000.00	(3,436.50)
344091 IMMUNIZATIONS	A89	9,597.99	7,000.00	2,597.99
344092 T.B. CONTROL	A89	836.00	600.00	236.00
345010 EXTENSION OFFICE FEES	A89	1,049.00	2,000.00	(951.00)
Total CHARGES FOR SERVICES		345,028.56	378,470.00	(33,441.44)
FINES & FORFEITURES				
351010 JUSTICE OF THE PEACE FINES		57,289.98	75,000.00	(17,710.02)
351015 JP VICTIMS AND WITNESS ADVOCATE SURCHARGE		235.50	500.00	(264.50)
351020 DISTRICT COURT SURCHARGES		270.28	25.00	245.28
Total FINES & FORFEITURES	U99	57,795.76	75,525.00	(17,729.24)
MISCELLANEOUS REVENUE				
360214 BAD CHECK/PROSECUTION FEES		2,599.04	7,000.00	(4,400.96)
361010 LEASE	A89	250.00	250.00	0.00
362007 CREDIT CARD CONVENIENCE FEE	U99	1,911.96	3,000.00	(1,088.04)
362008 UNCLAIMED ONLINE RECEIPTS	U99	0.00	1,000.00	(1,000.00)
362009 AMBULANCE SERVICES REIMBURSEMENTS	U99	867.91	2,500.00	(1,632.09)
362010 MISC. REIMBURSEMENTS	U99	28,620.78	22,000.00	6,620.78
362011 NOTARY FEES	U99	64.30	150.00	(85.70)
362012 ELECTION REIMBURSEMENTS	U99	8,249.58	10,000.00	(1,750.42)
362015 MEDICAL REIMBURSEMENT	U99	0.00	5,000.00	(5,000.00)
362020 BUILDING RENTAL	U99	4,167.12	4,167.00	0.12
Total MISCELLANEOUS REVENUE	U99	46,730.69	55,067.00	(8,336.31)
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	205,323.81	200,000.00	5,323.81
Total INVESTMENT & ROYALTY EARNINGS		205,323.81	200,000.00	5,323.81
TOTAL REVENUES		2,349,071.13	2,397,120.00	(48,048.87)

EXPENDITURES

COUNTY GOVERNMENT

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
410100 LEGISLATIVE SERVICES		240,098.73	237,600.00	(2,498.73)
410130 TAX APPEAL BOARD		0.00	1,250.00	1,250.00
410331 DISTRICT COURT		111,046.31	116,600.00	5,553.69
410332 DISTRICT COURT JURORS		15,892.71	24,000.00	8,107.29
410338 COURT ORDERED PSYCHIATRIC EXAMINATIONS		1,250.00	2,000.00	750.00
410340 JUSTICE COURT		153,599.36	170,000.00	16,400.64
410500 CLERK AND RECORDER		192,577.28	212,000.00	19,422.72
410530 AUDITING		28,139.55	28,500.00	360.45
410540 TREASURER		210,398.73	233,800.00	23,401.27
410541 Treasurer C. C. Convenience Fee		978.47	3,000.00	2,021.53
410600 ELECTIONS		85,187.03	146,400.00	61,212.97
411000 PLANNING AND RESEARCH SERVICES		108.81	0.00	(108.81)
411020 LAND SERVICES		260,285.99	326,000.00	65,714.01
411021 LAND OPERATIONAL SERVICES		5,639.66	7,500.00	1,860.34
411040 PLANNING - TRAVEL FLOOD PLAN		0.00	1,450.00	1,450.00
411100 COUNTY ATTORNEY		339,513.19	343,833.00	4,319.81
411200 FACILITIES ADMINISTRATION		121,455.48	860,200.00	738,744.52
411240 IMPROVEMENTS		34,341.50	34,500.00	158.50
411241 ADA COMPLIANCE IMPROVEMENTS		345.50	10,000.00	9,654.50
411300 COMPUTER		109,373.58	128,400.00	19,026.42
411500 PUBLIC ADMINISTRATOR		0.00	250.00	250.00
411600 SUPERINTENDENT OF SCHOOLS		7,652.84	19,600.00	11,947.16
411700 CENTRAL STORES		66,539.25	100,185.00	33,645.75
411800 OTHER GENERAL GOVERNMENT SERVICES		61,136.35	121,100.00	59,963.65
Total COUNTY GOVERNMENT		2,045,560.32	3,128,168.00	1,082,607.68
PUBLIC SAFETY				
420152 COUNTY ATTORNEY GRANTS		90.00	4,550.00	4,460.00
420250 YOUTH DETENTION		41,591.52	45,676.00	4,084.48
420700 CRITICAL INCIDENT STRESS MANAGEMENT		3,693.17	6,390.00	2,696.83
420730 AMBULANCE SERVICES		867.91	2,500.00	1,632.09
Total PUBLIC SAFETY		46,242.60	59,116.00	12,873.40
PUBLIC HEALTH				
440130 VITAL STATISTICS		159.00	300.00	141.00
440150 BIOTERRORISM-HEALTH EMERGENCIES		21,469.40	41,400.00	19,930.60
440170 COUNTY NURSE		40,223.66	46,400.00	6,176.34
440171 MCH GRANT		8,856.56	8,837.00	(19.56)
440400 CARE OF INSANE		24,213.14	35,000.00	10,786.86
440401 MENTAL HEALTH		10,260.00	11,033.00	773.00
440430 CHILD DEVELOPMENT		1,312.00	1,324.00	12.00
440700 RODENT CONTROL		752.52	2,000.00	1,247.48
Total PUBLIC HEALTH		107,246.28	146,294.00	39,047.72
SOCIAL AND ECONOMIC SERVICES				

SANDERS COUNTY
General Fund - 1000 GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
450136 BURIAL OF INDIGENTS		9,000.00	10,000.00	1,000.00
450200 BURIAL OF SOLDIERS		12,310.00	10,000.00	(2,310.00)
450400 COUNTY AGENT		91,910.54	97,614.00	5,703.46
450410 FCS 4-H		28,706.57	30,200.00	1,493.43
Total SOCIAL AND ECONOMIC SERVICES		141,927.11	147,814.00	5,886.89
HOUSING & COMMUNITY DEVELOPMENT				
470300 ECONOMIC DEVELOPMENT		10,752.00	10,752.00	0.00
Total HOUSING & COMMUNITY DEVELOPMENT		10,752.00	10,752.00	0.00
TOTAL EXPENDITURES		2,351,728.31	3,492,144.00	1,140,415.69
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(2,657.18)	0.00	0.00
Expenditures By Object				
100	Personal Services	1,600,769.88	1,675,795.00	75,025.12
200-800	Supplies, service, materials	750,958.43	1,107,949.00	356,990.57
900	Equipment, land buildings	0.00	708,400.00	708,400.00
Other Financing Sources (Uses)				
383000	TRANSFER FROM OTHER FUNDS	199,301.39	370,185.00	(170,883.61)
521000	INTERFUND OPERATING TRANSFERS OUT	(142,504.00)	(621,404.00)	478,900.00
TOTAL OTHER FINANCING SOURCES (USES)		56,797.39	(251,219.00)	308,016.39
Excess Revenues and other sources over (under) expenditures and other uses				
		54,140.21	(1,346,243.00)	1,400,383.21
FUND EQUITY, July 1, 2008		2,598,867.29		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		(22,491.94)	0.00	(22,491.94)
FUND EQUITY, July 1, 2008 as Restated		2,576,375.35		
RESIDUAL EQUITY TRANSFERS IN (OUT)		633.64	0.00	633.64
FUND EQUITY June 30, 2009		2,631,149.20		

SANDERS COUNTY
General Fund - Statement of Expenditures by Object
For the Year 2008-2009

Account	Item Code	Personal	Supplies,	Purchase of	Item Code	Construction (950)	Total Expenditures	Budget After Transfers	
		Services (100)	Item materials Code (200-800)	services, Item Land, Code Build (900)					
COUNTY GOVERNMENT									
410100 LEGISLATIVE SERVICES	E29	154,035.41	E29 86,063.32	G29	0.00	F29	0.00	240,098.73	238,850.00
410300	E25	248,584.63	E25 33,203.75	G25	0.00	F25	0.00	281,788.38	312,600.00
410500 CLERK AND RECORDER	E23	387,303.06	E23 44,790.97	G23	0.00	F23	0.00	432,094.03	477,300.00
410600 ELECTIONS	E89	49,722.65	E89 35,464.38	G89	0.00	F89	0.00	85,187.03	146,400.00
411000 PLANNING AND RESEARCH SE	E29	246,307.47	E29 19,726.99	G29	0.00	F29	0.00	266,034.46	334,950.00
411100 COUNTY ATTORNEY	E25	292,177.47	E25 47,335.72	G25	0.00	F25	0.00	339,513.19	343,833.00
411200 FACILITIES ADMINISTRATIO	E31	38,462.91	E31 117,679.57	G31	0.00	F31	0.00	156,142.48	904,700.00
411300 COMPUTER	E89	46,052.22	E89 63,321.36	G89	0.00	F89	0.00	109,373.58	128,400.00
411500 PUBLIC ADMINISTRATOR	E23	0.00	E23 0.00	G23	0.00	F23	0.00	0.00	250.00
411600 SUPERINTENDENT OF SCHOOL	E12	6,739.70	E12 913.14	G12	0.00	F12	0.00	7,652.84	19,600.00
411700 CENTRAL STORES	NE	0.00	NE 66,539.25	NE	0.00	NE	0.00	66,539.25	100,185.00
411800 OTHER GENERAL GOVERNMENT	E89	45,000.00	E89 16,136.35	G89	0.00	F89	0.00	61,136.35	121,100.00
Total COUNTY GOVERNMENT		1,514,385.52	531,174.80		0.00		0.00	2,045,560.32	3,128,168.00
PUBLIC SAFETY									
420100 SHERIFF	E62	0.00	E62 90.00	G62	0.00	F62	0.00	90.00	4,550.00
420200	E05	0.00	E05 41,591.52	G05	0.00	F05	0.00	41,591.52	45,676.00
420700 CRITICAL INCIDENT STRESS	E89	0.00	E89 4,561.08	G89	0.00	F89	0.00	4,561.08	8,890.00
Total PUBLIC SAFETY		0.00	46,242.60		0.00		0.00	46,242.60	59,116.00
PUBLIC HEALTH									
440100 PUBLIC HEALTH SERVICES	E32	51,563.10	E32 19,145.52	G32	0.00	F32	0.00	70,708.62	96,937.00
440400 CARE OF INSANE	E32	0.00	E32 35,785.14	G32	0.00	F32	0.00	35,785.14	47,357.00
440700 RODENT CONTROL	E32	0.00	E32 752.52	G32	0.00	F32	0.00	752.52	2,000.00
Total PUBLIC HEALTH		51,563.10	55,683.18		0.00		0.00	107,246.28	146,294.00
SOCIAL AND ECONOMIC SERVICES									
450100	E79	0.00	E79 9,000.00	G79	0.00	F79	0.00	9,000.00	10,000.00
450200 BURIAL OF SOLDIERS	E79	0.00	E79 12,310.00	G79	0.00	F79	0.00	12,310.00	10,000.00
450400 COUNTY AGENT	E59	34,821.26	E59 85,795.85	G59	0.00	F59	0.00	120,617.11	127,814.00
Total SOCIAL AND ECONOMIC SERVI		34,821.26	107,105.85		0.00		0.00	141,927.11	147,814.00
HOUSING & COMMUNITY DEVELOPMENT									
470300 ECONOMIC DEVELOPMENT		0.00	10,752.00		0.00		0.00	10,752.00	10,752.00
Total HOUSING & COMMUNITY DEVEL	E50	0.00	10,752.00	G50	0.00	F50	0.00	10,752.00	10,752.00

SANDERS COUNTY
General Fund - Statement of Expenditures by Object
For the Year 2008-2009

Account	Item Services Code (100)	Personal Services	Item materials Code (200-800)	Supplies, services,	Item Land, Code Build (900)	Purchase of Equipment,	Item Construction Code (950)	Total Expenditures	Budget After Transfers

MISCELLANEOUS									
510300		0.00		0.00		0.00		0.00	0.00
Total MISCELLANEOUS	E89	0.00	E89	0.00	G89	0.00	F89	0.00	0.00
Total Expenditures		1,600,769.88		750,958.43		0.00		0.00	2,351,728.31 3,492,144.00

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2110	Fund No. 2120	Fund No. 2130	Fund No. 2140	Fund No. 2150
ASSETS						
101000	CASH	1,051,630.56	0.00	190,429.83	60,585.31	(36.62)
	Total for combined statement ----->	1,051,630.56	0.00	190,429.83	60,585.31	(36.62)
113000	REAL PROPERTY TAXES RECEIVABLE	17,353.85	2.35	882.67	3,560.53	0.00
114000	MOBILE HOME TAXES RECEIVABLE	803.02	(0.21)	180.68	130.80	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	9,091.57	178.26	451.41	1,628.57	21.00
116000	2000 PROTESTED TAXES RECEIVABLE	1,089.71	0.00	127.92	262.07	0.00
	Total for combined statement ----->	28,338.15	180.40	1,642.68	5,581.97	21.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		1,079,968.71	180.40	192,072.51	66,167.28	(15.62)
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	17,340.57	(4.31)	877.75	3,558.98	0.00
223200	DEFERRED REVENUE - PERSONAL	9,091.57	178.26	451.41	1,628.57	21.00
223300	DEFERRED REVENUE - MOBILE HOMES	803.02	(0.21)	180.68	130.80	0.00
223400	DEFERRED REVENUE - PROTESTED	1,102.99	6.66	132.82	263.60	0.00
	Total for combined statement ----->	28,338.15	180.40	1,642.66	5,581.95	21.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		28,338.15	180.40	1,642.66	5,581.95	21.00
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	1,051,630.56	0.00	190,429.85	60,585.33	(36.62)
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,051,630.56	0.00	190,429.85	60,585.33	(36.62)
TOTAL LIABILITIES AND FUND BALANCE		1,079,968.71	180.40	192,072.51	66,167.28	(15.62)

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2160	Fund No. 2170	Fund No. 2190	Fund No. 2200	Fund No. 2210
ASSETS						
100000 CASH		8,288.04	277,345.05	53,546.96	16,478.25	110,519.70
	Total for combined statement ----->	8,288.04	277,345.05	53,546.96	16,478.25	110,519.70
113000 REAL PROPERTY TAXES RECEIVABLE		2,986.19	303.21	1,666.01	0.00	0.00
114000 MOBILE HOME TAXES RECEIVABLE		121.40	168.80	189.62	0.00	0.00
115000 PERSONAL PROPERTY TAXES RECEIVABLE		1,327.56	261.45	666.87	0.00	0.00
116000 2000 PROTESTED TAXES RECEIVABLE		229.50	19.74	179.78	0.00	0.00
	Total for combined statement ----->	4,664.65	753.20	2,702.28	0.00	0.00
132000 DUE FROM OTHER GOVERNMENT		0.00	2,881.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	2,881.00	0.00	0.00	0.00
TOTAL ASSETS		12,952.69	280,979.25	56,249.24	16,478.25	110,519.70
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200 PROTESTED TAX ACCOUNTS PAYABLE		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000 INTERFUND PAYABLE		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100 DEFERRED REVENUE - REAL		2,984.94	302.79	1,663.21	0.00	0.00
223200 DEFERRED REVENUE - PERSONAL		1,327.56	261.45	666.87	0.00	0.00
223300 DEFERRED REVENUE - MOBILE HOMES		121.40	168.80	189.62	0.00	0.00
223400 DEFERRED REVENUE - PROTESTED		230.72	20.16	182.59	0.00	0.00
	Total for combined statement ----->	4,664.62	753.20	2,702.29	0.00	0.00
Long Term Liabilities						
233000 ADVANCE FROM PROTEST FUND		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		4,664.62	753.20	2,702.29	0.00	0.00
FUND EQUITY						
250200 RESERVE FOR ADVANCE TO FUND		131,882.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	131,882.00	0.00	0.00	0.00	0.00
		131,882.00	0.00	0.00	0.00	0.00
271000 UNRESERVED FUND BALANCE	(	123,593.93)	280,226.05	53,546.95	16,478.25	110,519.70
271400 RISIDUAL EQUITY TRANSFER		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	(123,593.93)	280,226.05	53,546.95	16,478.25	110,519.70
TOTAL LIABILITIES AND FUND BALANCE		12,952.69	280,979.25	56,249.24	16,478.25	110,519.70

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2220	Fund No. 2230	Fund No. 2240	Fund No. 2260	Fund No. 2261
ASSETS						
101000	CASH	115,889.72	11,318.37	0.00	49,334.25	10,840.32
	Total for combined statement ----->	115,889.72	11,318.37	0.00	49,334.25	10,840.32
113000	REAL PROPERTY TAXES RECEIVABLE	2,242.02	2,989.37	0.00	2,299.48	0.00
114000	MOBILE HOME TAXES RECEIVABLE	106.65	137.49	0.00 (	0.01)	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,056.85	1,406.02	0.00	1,098.92	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	172.16	229.49	0.00	137.78	0.00
	Total for combined statement ----->	3,577.68	4,762.37	0.00	3,536.17	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		119,467.40	16,080.74	0.00	52,870.42	10,840.32
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	2,239.93	2,986.56	0.00	2,299.48	0.00
223200	DEFERRED REVENUE - PERSONAL	1,056.85	1,406.02	0.00	1,098.92	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	102.65	137.49	0.00 (	0.01)	0.00
223400	DEFERRED REVENUE - PROTESTED	174.22	232.28	0.00	137.78	0.00
	Total for combined statement ----->	3,573.65	4,762.35	0.00	3,536.17	0.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		3,573.65	4,762.35	0.00	3,536.17	0.00
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	115,893.75	11,318.39	0.00	49,334.25	10,840.32
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	115,893.75	11,318.39	0.00	49,334.25	10,840.32
TOTAL LIABILITIES AND FUND BALANCE		119,467.40	16,080.74	0.00	52,870.42	10,840.32

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2280	Fund No. 2281	Fund No. 2300	Fund No. 2370	Fund No. 2371
ASSETS						
132000	CASH	18,300.36	1,241.06	387,182.47	0.00	0.00
	Total for combined statement ----->	18,300.36	1,241.06	387,182.47	0.00	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	7,019.27	0.16	47,414.40	31.26	54.02
114000	MOBILE HOME TAXES RECEIVABLE	165.03	0.02	1,587.11	75.32	181.22
115000	PERSONAL PROPERTY TAXES RECEIVABLE	3,272.96	25.18	21,440.07	174.01	542.85
116000	2000 PROTESTED TAXES RECEIVABLE	480.94	0.00	3,559.22	12.22	11.28
	Total for combined statement ----->	10,938.20	25.36	74,000.80	292.81	789.37
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		29,238.56	1,266.42	461,183.27	292.81	789.37
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	7,017.94	(0.30)	47,393.36	28.60	48.40
223200	DEFERRED REVENUE - PERSONAL	3,272.96	25.18	21,440.07	174.01	542.85
223300	DEFERRED REVENUE - MOBILE HOMES	165.03	0.02	1,587.11	75.32	181.22
223400	DEFERRED REVENUE - PROTESTED	482.28	0.46	3,580.26	14.88	16.91
	Total for combined statement ----->	10,938.21	25.36	74,000.80	292.81	789.38
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	(32,064.00)
	Total for combined statement ----->	0.00	0.00	0.00	0.00	(32,064.00)
TOTAL LIABILITIES ----->		10,938.21	25.36	74,000.80	292.81	(31,274.62)
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	18,300.35	1,241.06	387,182.47	633.64	32,063.99
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	(633.64)	0.00
	Total for combined statement ----->	18,300.35	1,241.06	387,182.47	0.00	32,063.99
TOTAL LIABILITIES AND FUND BALANCE		29,238.56	1,266.42	461,183.27	292.81	789.37

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2372	Fund No. 2382	Fund No. 2384	Fund No. 2390	Fund No. 2393
ASSETS						
101000	CASH	7,775.94	29,754.33	33,707.80	66,496.42	123,222.86
	Total for combined statement ----->	7,775.94	29,754.33	33,707.80	66,496.42	123,222.86
113000	REAL PROPERTY TAXES RECEIVABLE	4,020.56	747.41	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	165.53	34.18	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,773.53	352.32	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	300.36	57.46	0.00	0.00	0.00
	Total for combined statement ----->	6,259.98	1,191.37	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		14,035.92	30,945.70	33,707.80	66,496.42	123,222.86
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	4,020.57	746.70	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	1,773.53	352.32	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	165.53	34.18	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	300.34	58.17	0.00	0.00	0.00
	Total for combined statement ----->	6,259.97	1,191.37	0.00	0.00	0.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		6,259.97	1,191.37	0.00	0.00	0.00
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	7,775.95	29,754.33	33,707.80	66,496.42	123,222.86
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	7,775.95	29,754.33	33,707.80	66,496.42	123,222.86
TOTAL LIABILITIES AND FUND BALANCE		14,035.92	30,945.70	33,707.80	66,496.42	123,222.86

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2400	Fund No. 2700	Fund No. 2701	Fund No. 2815	Fund No. 2820
ASSETS						
101000	CASH	2,135.69	14,081.10	2,400.82	1,227.76	103,999.55
	Total for combined statement ----->	2,135.69	14,081.10	2,400.82	1,227.76	103,999.55
113000	REAL PROPERTY TAXES RECEIVABLE	586.56	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	586.56	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		2,722.25	14,081.10	2,400.82	1,227.76	103,999.55
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	586.56	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	586.56	0.00	0.00	0.00	0.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		586.56	0.00	0.00	0.00	0.00
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	2,135.69	14,081.10	2,400.82	1,227.76	103,999.55
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	2,135.69	14,081.10	2,400.82	1,227.76	103,999.55
TOTAL LIABILITIES AND FUND BALANCE		2,722.25	14,081.10	2,400.82	1,227.76	103,999.55

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2830	Fund No. 2840	Fund No. 2850	Fund No. 2859	Fund No. 2860
ASSETS						
101000	CASH	0.00	304.32	287,218.97	15,502.50	15,105.70
	Total for combined statement ----->	0.00	304.32	287,218.97	15,502.50	15,105.70
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		0.00	304.32	287,218.97	15,502.50	15,105.70
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		0.00	0.00	0.00	0.00	0.00
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	0.00	304.32	287,218.97	15,502.50	15,105.70
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	304.32	287,218.97	15,502.50	15,105.70
TOTAL LIABILITIES AND FUND BALANCE		0.00	304.32	287,218.97	15,502.50	15,105.70

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2865	Fund No. 2902	Fund No. 2918	Fund No. 2950	Fund No. 2956
ASSETS						
101000	CASH	0.00	263,915.00	180.00	2,602.10	0.00
	Total for combined statement ----->	0.00	263,915.00	180.00	2,602.10	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	45,430.73	0.00	45,311.00
	Total for combined statement ----->	0.00	0.00	45,430.73	0.00	45,311.00
TOTAL ASSETS		0.00	263,915.00	45,610.73	2,602.10	45,311.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	43,429.23	0.00	26,677.87
	Total for combined statement ----->	0.00	0.00	43,429.23	0.00	26,677.87
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		0.00	0.00	43,429.23	0.00	26,677.87
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	0.00	263,915.00	2,181.50	2,602.10	18,633.13
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	263,915.00	2,181.50	2,602.10	18,633.13
TOTAL LIABILITIES AND FUND BALANCE		0.00	263,915.00	45,610.73	2,602.10	45,311.00

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2958	Fund No. 2960	Fund No. 2964	Fund No. 2969	Fund No. 2970
ASSETS						
101000	CASH	23,759.75	298,584.00	(524.97)	2.85	4,038.27
	Total for combined statement ----->	23,759.75	298,584.00	(524.97)	2.85	4,038.27
113000	REAL PROPERTY TAXES RECEIVABLE	1,159.09	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	24.64	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	593.45	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	68.88	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,846.06	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		25,605.81	298,584.00	(524.97)	2.85	4,038.27
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	1,158.74	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	593.45	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	24.64	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	69.23	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,846.06	0.00	0.00	0.00	0.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		1,846.06	0.00	0.00	0.00	0.00
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	23,759.75	298,584.00	(524.97)	2.85	4,038.27
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	23,759.75	298,584.00	(524.97)	2.85	4,038.27
TOTAL LIABILITIES AND FUND BALANCE		25,605.81	298,584.00	(524.97)	2.85	4,038.27

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2971	Fund No. 2972	Fund No. 2973	Fund No. 2974	Fund No. 2978
ASSETS						
101000	CASH	(2,828.42)	374.08	57,676.16	0.00	186.59
	Total for combined statement ----->	(2,828.42)	374.08	57,676.16	0.00	186.59
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
132000	DUE FROM OTHER GOVERNMENT	9,720.71	0.00	0.00	0.00	0.00
	Total for combined statement ----->	9,720.71	0.00	0.00	0.00	0.00
TOTAL ASSETS		6,892.29	374.08	57,676.16	0.00	186.59
LIABILITIES AND FUND EQUITY						
LIABILITIES						
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223100	DEFERRED REVENUE - REAL	0.00	0.00	0.00	0.00	0.00
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	0.00	0.00	0.00
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
Long Term Liabilities						
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		0.00	0.00	0.00	0.00	0.00
FUND EQUITY						
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
271000	UNRESERVED FUND BALANCE	6,892.29	374.08	57,676.16	0.00	186.59
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	6,892.29	374.08	57,676.16	0.00	186.59
TOTAL LIABILITIES AND FUND BALANCE		6,892.29	374.08	57,676.16	0.00	186.59

SANDERS COUNTY
Combining Balance Sheet --Special Revenue Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 2979	Fund No. 2987	Total All Funds
ASSETS				
101000	CASH	32.22	9,728.19	3,723,553.21
	Total for combined statement ----->	32.22	9,728.19	3,723,553.21
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	95,318.41
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	4,071.29
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	45,362.85
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	6,938.51
	Total for combined statement ----->	0.00	0.00	151,691.06
132000	DUE FROM OTHER GOVERNMENT	0.00	0.00	103,343.44
	Total for combined statement ----->	0.00	0.00	103,343.44
	TOTAL ASSETS	32.22	9,728.19	3,978,587.71
LIABILITIES AND FUND EQUITY				
LIABILITIES				
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	70,107.10
	Total for combined statement ----->	0.00	0.00	70,107.10
223100	DEFERRED REVENUE - REAL	0.00	0.00	95,250.47
223200	DEFERRED REVENUE - PERSONAL	0.00	0.00	45,362.85
223300	DEFERRED REVENUE - MOBILE HOMES	0.00	0.00	4,067.29
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	7,006.35
	Total for combined statement ----->	0.00	0.00	151,686.96
	Long Term Liabilities			
233000	ADVANCE FROM PROTEST FUND	0.00	0.00	(32,064.00)
	Total for combined statement ----->	0.00	0.00	(32,064.00)
	TOTAL LIABILITIES ----->	0.00	0.00	189,730.06
FUND EQUITY				
250200	RESERVE FOR ADVANCE TO FUND	0.00	0.00	131,882.00
	Total for combined statement ----->	0.00	0.00	131,882.00
		0.00	0.00	131,882.00
271000	UNRESERVED FUND BALANCE	32.22	9,728.19	3,657,609.29
271400	RISIDUAL EQUITY TRANSFER	0.00	0.00	(633.64)
	Total for combined statement ----->	32.22	9,728.19	3,656,975.65
	TOTAL LIABILITIES AND FUND BALANCE	32.22	9,728.19	3,978,587.71

Acct. #	Description	Fund No. 1000
ASSETS		
101000	CASH	2,594,592.70
102000	Cash/Investment (Restricted)	500.00
	Total for combined statement ----->	2,595,092.70
113000	REAL PROPERTY TAXES RECEIVABLE	48,810.47
114000	MOBILE HOME TAXES RECEIVABLE	1,865.34
115000	PERSONAL PROPERTY TAXES RECEIVABLE	21,563.39
116000	2000 PROTESTED TAXES RECEIVABLE	3,722.32
	Total for combined statement ----->	75,961.52
131000	INTERFUND RECEIVABLE	40,107.10
132000	DUE FROM OTHER GOVERNMENT	30,000.00
133000	ADVANCE TO FUNDS	0.00
	Total for combined statement ----->	70,107.10
	TOTAL ASSETS	2,741,161.32
LIABILITIES AND FUND EQUITY		
LIABILITIES		
201000	WARRANTS PAYABLE	794.61
202000	ACCOUNTS PAYABLE	23.31
202100	ACCOUNTS PAYABLE	(157.87)
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00
206100		0.10
	Total for combined statement ----->	660.15
212200	DUE TO STATE	1,326.50
	Total for combined statement ----->	1,326.50
223100	DEFERRED REVENUE - REAL	48,797.06
223200	DEFERRED REVENUE - PERSONAL	21,563.39
223300	DEFERRED REVENUE - MOBILE HOMES	1,865.34
223400	DEFERRED REVENUE - PROTESTED	3,735.68
	Total for combined statement ----->	75,961.47
Long Term Liabilities		
233000	ADVANCE FROM PROTEST FUND	32,064.00
	Total for combined statement ----->	32,064.00
	TOTAL LIABILITIES ----->	110,012.12
FUND EQUITY		
271000	UNRESERVED FUND BALANCE	2,666,165.56
271400	RISIDUAL EQUITY TRANSFER	633.64
271500	RESTATEMENTS TO PRIOR YEAR'S FUND BALANCE	(35,650.00)
	Total for combined statement ----->	2,631,149.20

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SANDERS COUNTY
Combining Balance Sheet --General Fund
For the Year 2008-2009

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Acct. #	Description	Fund No. 1000

	TOTAL LIABILITIES AND FUND BALANCE	2,741,161.32

FINANCIAL STATEMENTS

Individual Statements -- By fund type

2. Special revenue funds
 - a. Balance Sheet
 - b. Statement of revenues, expenditures, and changes in fund balance
 - c. Supplemental Schedules

SANDERS COUNTY
Special Revenue Funds - 2110 ROAD FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		405,234.83	407,368.00	(2,133.17)
311020 PERSONAL PROPERTY TAXES		5,168.83	6,235.00	(66.17)
311021 MOBILE HOME TAXES		1,260.02	2,078.00	(817.98)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		1,331.61	3,000.00	(1,668.39)
316000 ENTITLEMENT LEVY TAX TRANSFER		276,751.52	276,752.00	(0.48)
Total TAXES	T01	690,746.81	695,433.00	(4,686.19)
INTERGOVERNMENTAL REVENUES				
333010 FOREST RESERVE ACT	B89	1,884,352.67	1,884,352.67	0.00
333070 REFUGE REVENUE SHARING	B89	21,004.00	25,000.00	(3,996.00)
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	1,000.00	(1,000.00)
Total INTERGOVERNMENTAL REVENUES		1,905,356.67	1,910,352.67	(4,996.00)
CHARGES FOR SERVICES				
343013 SNOW REMOVAL		0.00	6,770.00	(6,770.00)
343016 ENCROACHMENT PERMIT FEES		2,000.00	3,500.00	(1,500.00)
343018 SALE OF MATERIALS		3,994.96	2,000.00	1,994.96
343085 ANTIC.INCOME/CONTRACTS		0.00	40,000.00	(40,000.00)
Total CHARGES FOR SERVICES	A89	5,994.96	52,270.00	(46,275.04)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		2,581.12	50,000.00	(47,418.88)
362050 FEDERAL GAS TAX REFUND		0.00	200.00	(200.00)
365001 FOREST-COUNTY COALITION DUES CONTRIBUTION		0.00	1,500.00	(1,500.00)
Total MISCELLANEOUS REVENUE	U99	2,581.12	51,700.00	(49,118.88)
TOTAL REVENUES		2,604,679.56	2,709,755.67	(105,076.11)
EXPENDITURES				
COUNTY GOVERNMENT				
410100 LEGISLATIVE SERVICES		116,166.63	121,200.00	5,033.37
Total COUNTY GOVERNMENT		116,166.63	121,200.00	5,033.37
PUBLIC WORKS				
430210 C.D.L. TESTING		2,840.72	2,900.00	59.28
430220 FACILITIES - STREET DEPT		34,289.93	55,000.00	20,710.07
430230 ROAD OIL		50,078.60	140,000.00	89,921.40

SANDERS COUNTY
Special Revenue Funds - 2110 ROAD FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
430233 ROAD & STREET MAINT. DISTRICT #3		147,000.00	215,000.00	68,000.00
430234 CONTRACTS		0.00	9,500.00	9,500.00
430240 ROAD AND STREET MAINTENANCE		1,903,589.37	2,429,126.00	525,536.63
430242 ROAD & STREET MAINT DIST.#1		57,352.97	143,000.00	85,647.03
430247 ROAD & STREE MAINT DIST #2		119,500.00	330,000.00	210,500.00
Total PUBLIC WORKS		2,314,651.59	3,324,526.00	1,009,874.41
TOTAL EXPENDITURES		2,430,818.22	3,445,726.00	1,014,907.78
EXCESS REVENUES OVER (UNDER) EXPENDITURES		173,861.34	0.00	0.00
 Expenditures By Object				
100 Personal Services		1,016,669.80	1,125,676.00	109,006.20
200-800 Supplies, service, materials		707,855.62	1,082,050.00	374,194.38
900 Equipment, land buildings		705,692.80	1,228,000.00	522,307.20
950 Construction		600.00	10,000.00	9,400.00
Total Expenditures By Object		2,430,818.22	3,445,726.00	1,014,907.78
 Other Financing Sources (Uses)				
383030 TRANSFER FROM GENERAL FUND		45,747.00	545,747.00	(500,000.00)
TOTAL OTHER FINANCING SOURCES (USES)		45,747.00	545,747.00	(500,000.00)
 Excess Revenues and other sources over (under) expenditures and other uses				
		219,608.34	(190,223.33)	409,831.67
FUND EQUITY, July 1, 2008		832,022.22		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		832,022.22		
FUND EQUITY June 30, 2009		1,051,630.56		

SANDERS COUNTY
Special Revenue Funds - 2120 OLD WELFARE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		195.45	0.00	195.45
311020 PERSONAL PROPERTY TAXES	(	38.83)	0.00	(38.83)
311021 MOBILE HOME TAXES		18.17	0.00	18.17
312000 PENALTIES AND INTEREST ON DELINQUENT TAX	(	3.40)	0.00	(3.40)
Total TAXES	T01	171.39	0.00	171.39
TOTAL REVENUES		171.39	0.00	171.39
521000 INTERFUND OPERATING TRANSFERS OUT	(	171.39)	0.00	(171.39)
TOTAL OTHER FINANCING SOURCES (USES)	(	171.39)	0.00	(171.39)
FUND EQUITY June 30, 2009		0.00		

SANDERS COUNTY
Special Revenue Funds - 2130 BRIDGE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
211010 REAL PROPERTY TAXES		3,155.39	0.00	3,155.39
311020 PERSONAL PROPERTY TAXES		1,385.46	0.00	1,385.46
311021 MOBILE HOME TAXES		354.15	0.00	354.15
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		259.14	500.00	(240.86)
Total TAXES	T01	5,154.14	500.00	4,654.14
INTERGOVERNMENTAL REVENUES				
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	250.00	(250.00)
Total INTERGOVERNMENTAL REVENUES		0.00	250.00	(250.00)
CHARGES FOR SERVICES				
343018 SALE OF MATERIALS		1,165.98	5,000.00	(3,834.02)
343085 ANTIC.INCOME/CONTRACTS		0.00	50,000.00	(50,000.00)
Total CHARGES FOR SERVICES	A89	1,165.98	55,000.00	(53,834.02)
TOTAL REVENUES		6,320.12	55,750.00	(49,429.88)
EXPENDITURES				
PUBLIC WORKS				
430244 BRIDGE FUND		251,804.10	375,000.00	123,195.90
Total PUBLIC WORKS		251,804.10	375,000.00	123,195.90
TOTAL EXPENDITURES		251,804.10	375,000.00	123,195.90
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(245,483.98)	0.00	0.00
Expenditures By Object				
100 Personal Services		13,917.21	25,000.00	11,082.79
200-300 Supplies, service, materials		16,929.54	90,000.00	73,070.46
950 Construction		220,957.35	260,000.00	39,042.65
Total Expenditures By Object		251,804.10	375,000.00	123,195.90
Excess Revenues and other sources over (under) expenditures and other uses		(245,483.98)	(319,250.00)	73,766.02
FUND EQUITY, July 1, 2008		435,913.83		

SANDERS COUNTY
Special Revenue Funds - 2130 BRIDGE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		435,913.83		
FUND EQUITY June 30, 2009		190,429.85		

Special Revenue Funds - 2140 WEED CONTROL
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		75,719.75	61,351.00	14,368.75
311020 PERSONAL PROPERTY TAXES		937.88	939.00	(1.12)
311021 MOBILE HOME TAXES		237.11	313.00	(75.89)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		249.93	500.00	(250.07)
316000 ENTITLEMENT LEVY TAX TRANSFER		16,465.28	16,465.00	0.28
Total TAXES	T01	93,609.95	79,568.00	14,041.95
INTERGOVERNMENTAL REVENUES				
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	130.00	(130.00)
Total INTERGOVERNMENTAL REVENUES		0.00	130.00	(130.00)
CHARGES FOR SERVICES				
343012 EQUIPMENT RENTAL		4,215.16	4,000.00	215.16
343018 SALE OF MATERIALS		62,759.36	52,500.00	10,259.36
343085 ANTIC.INCOME/CONTRACTS		56,074.94	47,500.00	8,574.94
343360 WEED SUBDIVISION ACTIVITIES		32,890.00	35,000.00	(2,110.00)
Total CHARGES FOR SERVICES	A89	155,939.46	139,000.00	16,939.46
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		(246.40)	1,800.00	(2,046.40)
Total MISCELLANEOUS REVENUE	U99	(246.40)	1,800.00	(2,046.40)
TOTAL REVENUES		249,303.01	220,498.00	28,805.01
EXPENDITURES				
PUBLIC WORKS				
431100 WEED CONTROL		185,550.35	204,211.00	18,660.65
431125 WEED SUBDIVISION ACTIVITIES		15,825.91	30,300.00	14,474.09
Total PUBLIC WORKS		201,376.26	234,511.00	33,134.74
TOTAL EXPENDITURES		201,376.26	234,511.00	33,134.74
EXCESS REVENUES OVER (UNDER) EXPENDITURES		47,926.75	0.00	0.00
Expenditures By Object				
100 Personal Services		98,800.15	116,700.00	17,899.85
200-800 Supplies, service, materials		102,576.11	117,811.00	15,234.89

SANDERS COUNTY
Special Revenue Funds - 2140 WEED CONTROL
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
-----		-----		-----
383000 TRANSFER FROM OTHER FUNDS		5,382.00	5,382.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		5,382.00	5,382.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		53,308.75	(8,631.00)	61,939.75
FUND EQUITY, July 1, 2008		7,276.58		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		7,276.58		
FUND EQUITY June 30, 2009		60,585.33		

SANDERS COUNTY
Special Revenue Funds - 2150 PREDATORY ANIMAL CONTROL
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		43.50	52.00	(8.50)
311020 PERSONAL PROPERTY TAXES		20.00	70.00	(50.00)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		0.06	1.00	(0.94)
Total TAXES	T01	63.56	123.00	(59.44)
TOTAL REVENUES		63.56	123.00	(59.44)
EXPENDITURES				
PUBLIC HEALTH				
440600 SPECIAL SHEEP		115.00	115.00	0.00
Total PUBLIC HEALTH		115.00	115.00	0.00
TOTAL EXPENDITURES		115.00	115.00	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(51.44)	0.00	0.00
200-800 Supplies, service, materials		115.00	115.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		(51.44)	8.00	(59.44)
FUND EQUITY, July 1, 2008		14.82		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		14.82		
FUND EQUITY June 30, 2009		(36.62)		

SANDERS COUNTY
Special Revenue Funds - 2160 COUNTY FAIR
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		61,123.10	61,351.00	(227.90)
311020 PERSONAL PROPERTY TAXES		938.29	939.00	(0.71)
311021 MOBILE HOME TAXES		232.46	313.00	(80.54)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		233.71	200.00	33.71
316000 ENTITLEMENT LEVY TAX TRANSFER		10,976.80	10,977.00	(0.20)
Total TAXES	T01	73,504.36	73,780.00	(275.64)
INTERGOVERNMENTAL REVENUES				
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	250.00	(250.00)
Total INTERGOVERNMENTAL REVENUES		0.00	250.00	(250.00)
CHARGES FOR SERVICES				
343085 ANTIC.INCOME/CONTRACTS		1,179.00	30,000.00	(28,821.00)
346050 COUNTY FAIR REVENUE		233,855.53	258,300.00	(24,444.47)
346051 4TH OF JULY EVENTS		0.00	1,500.00	(1,500.00)
346105 SANCTIONED MOTORCROSS RACES		9,894.38	10,000.00	(105.62)
Total CHARGES FOR SERVICES	A89	244,928.91	299,800.00	(54,871.09)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		319.92	0.00	319.92
362020 BUILDING RENTAL		5,729.40	7,000.00	(1,270.60)
Total MISCELLANEOUS REVENUE	U99	6,049.32	7,000.00	(950.68)
TOTAL REVENUES		324,482.59	380,830.00	(56,347.41)
EXPENDITURES				
CULTURE AND RECREATION				
460210 COUNTY FAIR		172,370.42	291,500.00	119,129.58
460220 FACILITIES		100,689.77	119,584.00	18,894.23
460270 ENTERTAINMENT		63,559.00	63,827.00	268.00
Total CULTURE AND RECREATION		336,619.19	474,911.00	138,291.81
DEBT SERVICE				
490500 OTHER DEBT SERVICE PAYMENTS		26,867.60	37,469.00	10,601.40
Total DEBT SERVICE		26,867.60	37,469.00	10,601.40
TOTAL EXPENDITURES		363,486.79	512,380.00	148,893.21
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(39,004.20)	0.00	0.00

SANDERS COUNTY
Special Revenue Funds - 2160 COUNTY FAIR
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
Expenditures By Object				
200	Personal Services	61,923.69	74,000.00	12,076.31
200-800	Supplies, service, materials	266,350.28	275,380.00	9,029.72
900	Equipment, land buildings	35,212.82	163,000.00	127,787.18
381070 PROCEEDS FROM BOARD OF INVESTMENTS LOAN		140,941.93	143,000.00	(2,058.07)
383020 TRANSFER FROM GENERAL FUND		5,691.00	5,691.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		146,632.93	148,691.00	(2,058.07)
Excess Revenues and other sources over (under)				
expenditures and other uses		107,628.73	17,141.00	90,487.73
FUND EQUITY, July 1, 2008		(99,340.66)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		(99,340.66)		
FUND EQUITY June 30, 2009		8,288.07		

Special Revenue Funds - 2170 AIRPORT FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		1,334.06	0.00	1,334.06
311020 PERSONAL PROPERTY TAXES		90.01	0.00	90.01
311021 MOBILE HOME TAXES		132.26	0.00	132.26
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		150.84	700.00	(549.16)
Total TAXES	T01	1,707.17	700.00	1,007.17
INTERGOVERNMENTAL REVENUES				
334031 2008 TF AIRPORT GRANT	C89	171,772.00	0.00	171,772.00
334032 PLAINS AIRPORT SNOW REMOVAL GRANT	C89	21,524.00	214,618.00	(193,094.00)
334033 TF AIRPORT SNOW REMOVAL GRANT	C89	21,878.00	0.00	21,878.00
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	300.00	(300.00)
Total INTERGOVERNMENTAL REVENUES		215,174.00	214,918.00	256.00
CHARGES FOR SERVICES				
343063 LEASE ON GROUND AREAS-TF		2,473.00	2,110.00	363.00
343064 LEASE ON GROUND AREAS-PL		724.00	1,000.00	(276.00)
Total CHARGES FOR SERVICES	A89	3,197.00	3,110.00	87.00
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		(78.00)	2,532.00	(2,610.00)
362016 PLAINS AIRPORT		2,000.00	4,000.00	(2,000.00)
362017 TF AIRPORT (& car rental)		234.00	208,454.00	(208,220.00)
362022 HOT SPRINGS AIRPORT		0.00	100.00	(100.00)
Total MISCELLANEOUS REVENUE	U99	2,156.00	215,086.00	(212,930.00)
TOTAL REVENUES		222,234.17	433,814.00	(211,579.83)
EXPENDITURES				
PUBLIC WORKS				
430301 HOT SPRINGS		2,727.00	4,727.00	2,000.00
430302 PLAINS		16,297.81	10,727.00	(5,570.81)
430303 THOMPSON FALLS		7,122.77	7,727.00	604.23
430305 AIRPORTS		16,298.81	100,000.00	83,701.19
430308 Thompson Falls Airport AIP3-30-0076-005-2008		174,852.99	208,028.00	33,175.01
430309 Plains Airport Grants		22,657.50	123,693.00	101,035.50
430310 Thompson Falls Airport Grant		23,030.00	90,925.00	67,895.00
430330 HOTSPPRINGS AIRFIELD		7,800.00	65,000.00	57,200.00
Total PUBLIC WORKS		270,786.88	610,827.00	340,040.12

Special Revenue Funds - 2170 AIRPORT FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
TOTAL EXPENDITURES		270,786.88	610,827.00	340,040.12
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(	48,552.71)	0.00	0.00
200-800 Supplies, service, materials		42,446.39	123,181.00	80,734.61
900 Equipment, land buildings		228,340.49	487,646.00	259,305.51
383020 TRANSFER FROM GENERAL FUND		21,100.00	0.00	21,100.00
TOTAL OTHER FINANCING SOURCES (USES)		21,100.00	0.00	21,100.00
Excess Revenues and other sources over (under) expenditures and other uses	(	27,452.71)	(177,013.00)	149,560.29
FUND EQUITY, July 1, 2008		307,678.76		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		307,678.76		
FUND EQUITY June 30, 2009		280,226.05		

SANDERS COUNTY
Special Revenue Funds - 2190 COMPREHENSIVE INSURANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		18,517.86	15,338.00	3,179.86
311020 PERSONAL PROPERTY TAXES		1,527.74	235.00	1,292.74
311021 MOBILE HOME TAXES		369.74	78.00	291.74
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		305.06	600.00	(294.94)
Total TAXES	T01	20,720.40	16,251.00	4,469.40
INTERGOVERNMENTAL REVENUES				
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	200.00	(200.00)
Total INTERGOVERNMENTAL REVENUES		0.00	200.00	(200.00)
MISCELLANEOUS REVENUE				
361130 COMP. INSURANCE REIMBURSEMENT		77,907.00	80,496.00	(2,589.00)
Total MISCELLANEOUS REVENUE	U99	77,907.00	80,496.00	(2,589.00)
TOTAL REVENUES		98,627.40	96,947.00	1,680.40
EXPENDITURES				
MISCELLANEOUS				
510330 INSURANCE PREMIUMS		170,940.00	180,000.00	9,060.00
Total MISCELLANEOUS		170,940.00	180,000.00	9,060.00
TOTAL EXPENDITURES		170,940.00	180,000.00	9,060.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(72,312.60)	0.00	0.00
200-800 Supplies, service, materials		170,940.00	180,000.00	9,060.00
Excess Revenues and other sources over (under) expenditures and other uses		(72,312.60)	(83,053.00)	10,740.40
FUND EQUITY, July 1, 2008		125,859.55		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		125,859.55		

Special Revenue Funds - 2190 COMPREHENSIVE INSURANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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FUND EQUITY June 30, 2009		53,546.95		

SANDERS COUNTY
Special Revenue Funds - 2200 INSECT FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
CHARGES FOR SERVICES				
341010 SALE OF MATERIALS		16,225.75	20,000.00	(3,774.25)
Total CHARGES FOR SERVICES	A89	16,225.75	20,000.00	(3,774.25)
TOTAL REVENUES		16,225.75	20,000.00	(3,774.25)
EXPENDITURES				
PUBLIC HEALTH				
440710 INSECT CONTROL		16,369.44	20,000.00	3,630.56
Total PUBLIC HEALTH		16,369.44	20,000.00	3,630.56
TOTAL EXPENDITURES		16,369.44	20,000.00	3,630.56
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(143.69)	0.00	0.00
200-800 Supplies, service, materials		16,369.44	20,000.00	3,630.56
Excess Revenues and other sources over (under) expenditures and other uses		(143.69)	0.00	(143.69)
FUND EQUITY, July 1, 2008		16,621.94		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		16,621.94		
FUND EQUITY June 30, 2009		16,478.25		

SANDERS COUNTY
Special Revenue Funds - 2210 COUNTY PARKS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		43,448.72	35,000.00	8,448.72
Total MISCELLANEOUS REVENUE	U99	43,448.72	35,000.00	8,448.72
TOTAL REVENUES		43,448.72	35,000.00	8,448.72
EXPENDITURES				
CULTURE AND RECREATION				
460430 PARKS		14,679.84	104,624.00	89,944.16
Total CULTURE AND RECREATION		14,679.84	104,624.00	89,944.16
TOTAL EXPENDITURES		14,679.84	104,624.00	89,944.16
EXCESS REVENUES OVER (UNDER) EXPENDITURES		28,768.88	0.00	0.00
Expenditures By Object				
100 Personal Services		36.67	1,000.00	963.33
200-800 Supplies, service, materials		14,643.17	103,624.00	88,980.83
Excess Revenues and other sources over (under) expenditures and other uses		28,768.88	(69,624.00)	98,392.88
FUND EQUITY, July 1, 2008		81,750.82		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		81,750.82		
FUND EQUITY June 30, 2009		110,519.70		

Special Revenue Funds - 2220 LIBRARY FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		45,881.77	61,351.00	(15,469.23)
311020 PERSONAL PROPERTY TAXES		701.38	939.00	(237.62)
311021 MOBILE HOME TAXES		185.81	313.00	(127.19)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		182.21	400.00	(217.79)
316000 ENTITLEMENT LEVY TAX TRANSFER		20,898.12	20,898.00	0.12
Total TAXES	T01	67,849.29	83,901.00	(16,051.71)
INTERGOVERNMENTAL REVENUES				
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	100.00	(100.00)
Total INTERGOVERNMENTAL REVENUES		0.00	100.00	(100.00)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		73.92	0.00	73.92
Total MISCELLANEOUS REVENUE	U99	73.92	0.00	73.92
TOTAL REVENUES		67,923.21	84,001.00	(16,077.79)
EXPENDITURES				
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		50,697.35	62,628.00	11,930.65
Total CULTURE AND RECREATION		50,697.35	62,628.00	11,930.65
TOTAL EXPENDITURES		50,697.35	62,628.00	11,930.65
EXCESS REVENUES OVER (UNDER) EXPENDITURES		17,225.86	0.00	0.00
Expenditures By Object				
100 Personal Services		23,245.12	35,200.00	11,954.88
200-800 Supplies, service, materials		27,452.23	27,428.00	(24.23)
383000 TRANSFER FROM OTHER FUNDS		2,691.00	2,691.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)		2,691.00	2,691.00	0.00
Excess Revenues and other sources over (under) expenditures and other uses		19,916.86	24,064.00	(4,147.14)

SANDERS COUNTY
Special Revenue Funds - 2220 LIBRARY FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY, July 1, 2008		95,976.89		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		95,976.89		
FUND EQUITY June 30, 2009		115,893.75		

Special Revenue Funds - 2230 COUNTY AMBULANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		61,175.55	61,351.00	(175.45)
311020 PERSONAL PROPERTY TAXES		935.22	939.00	(3.78)
311021 MOBILE HOME TAXES		246.71	313.00	(66.29)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		242.29	500.00	(257.71)
316000 ENTITLEMENT LEVY TAX TRANSFER		27,899.48	27,899.00	0.48
Total TAXES	T01	90,499.25	91,002.00	(502.75)
INTERGOVERNMENTAL REVENUES				
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	100.00	(100.00)
Total INTERGOVERNMENTAL REVENUES		0.00	100.00	(100.00)
TOTAL REVENUES		90,499.25	91,102.00	(602.75)
EXPENDITURES				
PUBLIC SAFETY				
420730 AMBULANCE SERVICES		103,343.04	103,343.04	0.00
Total PUBLIC SAFETY		103,343.04	103,343.04	0.00
TOTAL EXPENDITURES		103,343.04	103,343.04	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(12,843.79)	0.00	0.00
200-800 Supplies, service, materials		103,343.04	103,343.04	0.00
Excess Revenues and other sources over (under) expenditures and other uses		(12,843.79)	(12,241.04)	(602.75)
FUND EQUITY, July 1, 2008		24,162.18		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		24,162.18		

SANDERS COUNTY
Special Revenue Funds - 2230 COUNTY AMBULANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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		11,518.39		

SANDERS COUNTY
Special Revenue Funds - 2240 COUNTY CEMETERY (NIARADA)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENDITURES				
PUBLIC WORKS				
430500 CEMETERY SERVICES		0.00	444.00	444.00
Total PUBLIC WORKS		0.00	444.00	444.00
TOTAL EXPENDITURES		0.00	444.00	444.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
200-800 Supplies, service, materials		0.00	444.00	444.00
Excess Revenues and other sources over (under) expenditures and other uses		0.00	(444.00)	444.00
FUND EQUITY, July 1, 2008		58.54		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(	58.54)	0.00	(58.54)
FUND EQUITY, July 1, 2008 as Restated		0.00		
FUND EQUITY June 30, 2009		0.00		

SANDERS COUNTY
Special Revenue Funds - 2260 EMERGENCY - DISASTER
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		58,610.00	0.00	58,610.00
311021 MOBILE HOME TAXES		2.73	0.00	2.73
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		49.18	0.00	49.18
Total TAXES	T01	58,661.91	0.00	58,661.91
CHARGES FOR SERVICES				
343013 SNOW REMOVAL		0.00	6,770.00	(6,770.00)
Total CHARGES FOR SERVICES	A89	0.00	6,770.00	(6,770.00)
TOTAL REVENUES		58,661.91	6,770.00	51,891.91
EXPENDITURES				
PUBLIC SAFETY				
420601 EMERGENCY / DISASTER		0.00	60,046.00	60,046.00
Total PUBLIC SAFETY		0.00	60,046.00	60,046.00
TOTAL EXPENDITURES		0.00	60,046.00	60,046.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		58,661.91	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	45,046.00	45,046.00
200-800 Supplies, service, materials		0.00	15,000.00	15,000.00
Excess Revenues and other sources over (under) expenditures and other uses		58,661.91	(53,276.00)	111,937.91
FUND EQUITY, July 1, 2008		(9,327.66)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		(9,327.66)		

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SANDERS COUNTY
Special Revenue Funds - 2260 EMERGENCY - DISASTER
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

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Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY June 30, 2009		49,334.25		

SANDERS COUNTY
Special Revenue Funds - 2261 HAZ MAT EMERGENCY SERVICES
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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REVENUE				
CHARGES FOR SERVICES				
342021 BILLING FOR RESPONSE TIME		2,965.39	3,664.00	(698.61)
Total CHARGES FOR SERVICES	A89	2,965.39	3,664.00	(698.61)
TOTAL REVENUES		2,965.39	3,664.00	(698.61)
EXPENDITURES				
PUBLIC SAFETY				
420600 DISASTER & EMERGENCY SERVICES		724.82	10,000.00	9,275.18
Total PUBLIC SAFETY		724.82	10,000.00	9,275.18
TOTAL EXPENDITURES		724.82	10,000.00	9,275.18
EXCESS REVENUES OVER (UNDER) EXPENDITURES		2,240.57	0.00	0.00
Expenditures By Object				
100 Personal Services		573.24	6,000.00	5,426.76
200-800 Supplies, service, materials		151.58	4,000.00	3,848.42
Excess Revenues and other sources over (under) expenditures and other uses		2,240.57	(6,336.00)	8,576.57
FUND EQUITY, July 1, 2008		8,599.75		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		8,599.75		
FUND EQUITY June 30, 2009		10,840.32		

SANDERS COUNTY
Special Revenue Funds - 2280 SENIOR CITIZENS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
011010 REAL PROPERTY TAXES		160,978.47	165,342.00	(4,363.53)
311020 PERSONAL PROPERTY TAXES		1,129.22	2,531.00	(1,401.78)
311021 MOBILE HOME TAXES		291.39	835.00	(543.61)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		361.76	600.00	(238.24)
316000 ENTITLEMENT LEVY TAX TRANSFER		26,188.72	26,189.00	(0.28)
Total TAXES	T01	188,949.56	195,497.00	(6,547.44)
INTERGOVERNMENTAL REVENUES				
331030 HUMAN RESOURCES TRANSFER MONIES	B89	0.00	4,000.00	(4,000.00)
334040 GASOLINE TAX APPORTIONMENT	C89	1,449.07	1,441.00	8.07
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	100.00	(100.00)
Total INTERGOVERNMENTAL REVENUES		1,449.07	5,541.00	(4,091.93)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		1,142.86	0.00	1,142.86
Total MISCELLANEOUS REVENUE	U99	1,142.86	0.00	1,142.86
TOTAL REVENUES		191,541.49	201,038.00	(9,496.51)
EXPENDITURES				
SOCIAL AND ECONOMIC SERVICES				
450310 SENIOR CITIZENS		117,052.37	117,052.37	0.00
450311 SENIOR CITIZENS TRANSPORTATION		83,462.94	83,462.94	0.00
Total SOCIAL AND ECONOMIC SERVICES		200,515.31	200,515.31	0.00
TOTAL EXPENDITURES		200,515.31	200,515.31	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(8,973.82)	0.00	0.00
200-800 Supplies, service, materials		200,515.31	200,515.31	0.00
Excess Revenues and other sources over (under) expenditures and other uses		(8,973.82)	522.69	(9,496.51)
FUND EQUITY, July 1, 2008		27,274.17		

SANDERS COUNTY
Special Revenue Funds - 2280 SENIOR CITIZENS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		27,274.17		
FUND EQUITY June 30, 2009		18,300.35		

Special Revenue Funds - 2281 SENIOR CITIZENS TRANSPORTATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		55.07	0.00	55.07
311020 PERSONAL PROPERTY TAXES	(	4.38)	0.00	(4.38)
311021 MOBILE HOME TAXES		2.06	0.00	2.06
312000 PENALTIES AND INTEREST ON DELINQUENT TAX	(	0.37)	0.00	(0.37)
Total TAXES	T01	52.38	0.00	52.38
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		1,142.86	0.00	1,142.86
Total MISCELLANEOUS REVENUE	U99	1,142.86	0.00	1,142.86
TOTAL REVENUES		1,195.24	0.00	1,195.24
Excess Revenues and other sources over (under) expenditures and other uses				
		1,195.24	0.00	1,195.24
FUND EQUITY, July 1, 2008		45.82		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		45.82		
FUND EQUITY June 30, 2009		1,241.06		

SANDERS COUNTY
Special Revenue Funds - 2300 PUBLIC SAFETY (LAW ENFORCEMENT)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		1,001,163.67	1,012,299.00	(11,135.33)
311020 PERSONAL PROPERTY TAXES		13,450.87	15,594.00	(2,143.13)
311021 MOBILE HOME TAXES		3,239.26	5,165.00	(1,925.74)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		3,299.04	5,500.00	(2,200.96)
316000 ENTITLEMENT LEVY TAX TRANSFER		196,509.88	196,510.00	(0.12)
Total TAXES	T01	1,217,662.72	1,235,068.00	(17,405.28)
LICENSES AND PERMITS				
323040 CONCEALED WEAPONS		10,449.00	6,000.00	4,449.00
Total LICENSES AND PERMITS	T24	10,449.00	6,000.00	4,449.00
INTERGOVERNMENTAL REVENUES				
331080 USFS CAMPGROUND	B89	8,071.58	9,000.00	(928.42)
331150 HIGHWAY SAFETY PROGRAM	B89	0.00	15,000.00	(15,000.00)
334013 DISTRICT COURT GRANT	C89	5,000.00	5,000.00	0.00
334015 MSPOA STEP GRANT	C89	4,540.32	4,000.00	540.32
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	1,500.00	(1,500.00)
Total INTERGOVERNMENTAL REVENUES		17,611.90	34,500.00	(16,888.10)
CHARGES FOR SERVICES				
342011 SHERIFF'S FEES		14,932.88	20,000.00	(5,067.12)
342013 INMATES (CONTRACT)		166,106.76	200,000.00	(33,893.24)
342014 TELEPHONE CHARGES		3,581.99	6,500.00	(2,918.01)
342015 REIMB. FOR CLARKS PEAK		9,709.40	6,000.00	3,709.40
342017 COMMISSARY		9,282.57	20,000.00	(10,717.43)
342018 RESERVE DEPUTY REIMB.		180.81	16,000.00	(15,819.19)
342019 BOOKING FEES		1,102.66	5,000.00	(3,897.34)
342100 HOT SPRINGS CONTRACT		0.00	160,000.00	(160,000.00)
343085 ANTIC. INCOME/CONTRACTS		6,861.83	25,000.00	(18,138.17)
Total CHARGES FOR SERVICES	A89	211,758.90	458,500.00	(246,741.10)
FINES & FORFEITURES				
351012 ANIMAL RESCUE		0.00	10,000.00	(10,000.00)
351014 TOBACCO POSSESSION AND CONSUMPTION		0.00	500.00	(500.00)
351021 DISTRICT COURT GENERAL FINES		242.07	2,000.00	(1,757.93)
Total FINES & FORFEITURES	U99	242.07	12,500.00	(12,257.93)
MISCELLANEOUS REVENUE				
362001 COMPUTER MAINTENANCE		2,550.00	1,650.00	900.00

SANDERS COUNTY
Special Revenue Funds - 2300 PUBLIC SAFETY (LAW ENFORCEMENT)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
362002 ARREST GRANT		8,243.02	25,000.00	(16,756.98)
362010 MISC. REIMBURSEMENTS		8,905.06	7,000.00	1,905.06
362015 MEDICAL REIMBURSEMENT		45.08	3,000.00	(2,954.92)
365002 CIS SCHOOL DONATIONS		12,720.00	16,000.00	(3,280.00)
Total MISCELLANEOUS REVENUE	U99	32,463.16	52,650.00	(20,186.84)
TOTAL REVENUES		1,490,187.75	1,799,218.00	(309,030.25)
EXPENDITURES				
COUNTY GOVERNMENT				
410330 DISTRICT COURT GRANT		5,000.00	5,000.00	0.00
Total COUNTY GOVERNMENT		5,000.00	5,000.00	0.00
PUBLIC SAFETY				
420100 SHERIFF		1,029,693.05	1,284,841.00	255,147.95
420111 MSPCA (STEP) GRANT		2,376.65	4,000.00	1,623.35
420130 PERSONNEL TRAINING		7,658.62	11,500.00	3,841.38
420142 NARCOTICS INVESTIGATION		48,599.22	42,800.00	(5,799.22)
420151 TRAFFIC SAFETY PROJECT		0.00	15,000.00	15,000.00
420180 ANIMAL RESCUE		9,339.45	12,000.00	2,660.55
420182 HOT SPRINGS CONTRACT		0.00	160,000.00	160,000.00
420230 CARE OF PRISONERS		312,747.16	389,791.00	77,043.84
420800 CORONER		33,566.55	46,000.00	12,433.45
Total PUBLIC SAFETY		1,443,980.70	1,965,932.00	521,951.30
TOTAL EXPENDITURES		1,448,980.70	1,970,932.00	521,951.30
EXCESS REVENUES OVER (UNDER) EXPENDITURES		41,207.05	0.00	0.00
Expenditures By Object				
100 Personal Services		1,015,572.06	1,275,747.00	260,174.94
200-800 Supplies, service, materials		403,908.64	611,185.00	207,276.36
900 Equipment, land buildings		29,500.00	84,000.00	54,500.00
383000 TRANSFER FROM OTHER FUNDS		61,893.00	58,498.00	3,395.00
TOTAL OTHER FINANCING SOURCES (USES)		61,893.00	58,498.00	3,395.00
Excess Revenues and other sources over (under) expenditures and other uses		103,100.05	(113,216.00)	216,316.05

SANDERS COUNTY
Special Revenue Funds - 2300 PUBLIC SAFETY (LAW ENFORCEMENT)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY, July 1, 2008		284,082.42		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		284,082.42		
FUND EQUITY June 30, 2009		387,182.47		

SANDERS COUNTY
Special Revenue Funds - 2370 P.E.R.S.
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)

REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		489.85	0.00	489.85
311020 PERSONAL PROPERTY TAXES		34.57	0.00	34.57
311021 MOBILE HOME TAXES		60.46	0.00	60.46
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		48.76	0.00	48.76
Total TAXES	T01	633.64	0.00	633.64
TOTAL REVENUES		633.64	0.00	633.64
RESIDUAL EQUITY TRANSFERS IN (OUT)		(633.64)	0.00	(633.64)
FUND EQUITY June 30, 2009		0.00		

SANDERS COUNTY
Special Revenue Funds - 2371 HEALTH INSURANCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)

REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		852.99	0.00	852.99
311020 PERSONAL PROPERTY TAXES		47.20	0.00	47.20
311021 MOBILE HOME TAXES		133.65	0.00	133.65
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		108.55	0.00	108.55
Total TAXES	T01	1,142.39	0.00	1,142.39
TOTAL REVENUES		1,142.39	0.00	1,142.39
Excess Revenues and other sources over (under) expenditures and other uses				
		1,142.39	0.00	1,142.39
FUND EQUITY, July 1, 2008		44,079.66		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(	13,158.06)	0.00	(13,158.06)
FUND EQUITY, July 1, 2008 as Restated		30,921.60		
FUND EQUITY June 30, 2009		32,063.99		

SANDERS COUNTY
Special Revenue Funds - 2372 PERMISSIVE MEDICAL LEVY
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		85,639.83	86,812.00	(1,172.17)
311020 PERSONAL PROPERTY TAXES		1,398.30	1,329.00	69.30
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		287.19	500.00	(212.81)
Total TAXES	T01	87,325.32	88,641.00	(1,315.68)
INTERGOVERNMENTAL REVENUES				
335210 30% REIMB. FOR LOST PERS. PROPERTY TAX	C89	0.00	100.00	(100.00)
Total INTERGOVERNMENTAL REVENUES		0.00	100.00	(100.00)
TOTAL REVENUES		87,325.32	88,741.00	(1,415.68)
521000 INTERFUND OPERATING TRANSFERS OUT		(88,584.00)	(88,584.00)	0.00
TOTAL OTHER FINANCING SOURCES (USES)		(88,584.00)	(88,584.00)	0.00
Excess Revenues and other sources over (under) expenditures and other uses		(1,258.68)	157.00	(1,415.68)
FUND EQUITY, July 1, 2008		9,034.63		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		9,034.63		
FUND EQUITY June 30, 2009		7,775.95		

SANDERS COUNTY
Special Revenue Funds - 2382 SEARCH & RESCUE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
TAXES				
311010 REAL PROPERTY TAXES		15,293.87	15,338.00	(44.13)
311020 PERSONAL PROPERTY TAXES		233.77	235.00	(1.23)
311021 MOBILE HOME TAXES		61.94	78.00	(16.06)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		60.31	120.00	(59.69)
316000 ENTITLEMENT LEVY TAX TRANSFER		6,966.04	6,966.00	0.04
Total TAXES	T01	22,615.93	22,737.00	(121.07)
INTERGOVERNMENTAL REVENUES				
335033 FWP TRAINING REIMBURSEMENT	C89	7,091.42	25,000.00	(17,908.58)
335210 30% REIME. FOR LOST PERS. PROPERTY TAX	C89	0.00	50.00	(50.00)
Total INTERGOVERNMENTAL REVENUES		7,091.42	25,050.00	(17,958.58)
MISCELLANEOUS REVENUE				
362003 MISC.REVENUE-WEATHER STATION		0.00	300.00	(300.00)
362010 MISC. REIMBURSEMENTS		449.00	1.00	448.00
Total MISCELLANEOUS REVENUE	U99	449.00	301.00	148.00
TOTAL REVENUES		30,156.35	48,088.00	(17,931.65)
EXPENDITURES				
PUBLIC SAFETY				
420740 SEARCH & RESCUE		32,693.32	70,450.00	37,756.68
Total PUBLIC SAFETY		32,693.32	70,450.00	37,756.68
TOTAL EXPENDITURES		32,693.32	70,450.00	37,756.68
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(2,536.97)	0.00	0.00
Expenditures By Object				
100 Personal Services		940.30	1,200.00	259.70
200-800 Supplies, service, materials		31,753.02	59,250.00	27,496.98
900 Equipment, land buildings		0.00	10,000.00	10,000.00
Excess Revenues and other sources over (under) expenditures and other uses		(2,536.97)	(22,362.00)	19,825.03

Special Revenue Funds - 2382 SEARCH & RESCUE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
FUND EQUITY, July 1, 2008		32,291.30		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		32,291.30		
FUND EQUITY June 30, 2009		29,754.33		

SANDERS COUNTY
Special Revenue Funds - 2384 SEARCH & RESCUE AUXILLARY
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
CHARGES FOR SERVICES				
241085 ANTIC.INCOME/CONTRACTS		4,000.00	7,000.00	(3,000.00)
Total CHARGES FOR SERVICES	A89	4,000.00	7,000.00	(3,000.00)
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		470.00	100.00	370.00
Total MISCELLANEOUS REVENUE	U99	470.00	100.00	370.00
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	1,647.37	2,000.00	(352.63)
Total INVESTMENT & ROYALTY EARNINGS		1,647.37	2,000.00	(352.63)
TOTAL REVENUES		6,117.37	9,100.00	(2,982.63)
EXPENDITURES				
PUBLIC SAFETY				
420740 SEARCH & RESCUE		30,546.00	55,000.00	24,454.00
Total PUBLIC SAFETY		30,546.00	55,000.00	24,454.00
TOTAL EXPENDITURES		30,546.00	55,000.00	24,454.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(24,428.63)	0.00	0.00
200-800 Supplies, service, materials		3,370.00	10,000.00	6,630.00
900 Equipment, land buildings		27,176.00	45,000.00	17,824.00
Excess Revenues and other sources over (under) expenditures and other uses		(24,428.63)	(45,900.00)	21,471.37
FUND EQUITY, July 1, 2008		58,136.43		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		58,136.43		

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SANDERS COUNTY
Special Revenue Funds - 2384 SEARCH & RESCUE AUXILLARY
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

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Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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FUND EQUITY June 30, 2009		33,707.80		

SANDERS COUNTY
Special Revenue Funds - 2390 DRUG FORFEITURE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
FINES & FORFEITURES				
351013 DRUG FORFEITURES		2,580.00	10,000.00	(7,420.00)
Total FINES & FORFEITURES	U99	2,580.00	10,000.00	(7,420.00)
TOTAL REVENUES		2,580.00	10,000.00	(7,420.00)
EXPENDITURES				
PUBLIC SAFETY				
420142 NARCOTICS INVESTIGATION		8,129.67	75,000.00	66,870.33
Total PUBLIC SAFETY		8,129.67	75,000.00	66,870.33
TOTAL EXPENDITURES		8,129.67	75,000.00	66,870.33
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(5,549.67)	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	40,000.00	40,000.00
200-800 Supplies, service, materials		8,129.67	35,000.00	26,870.33
Excess Revenues and other sources over (under) expenditures and other uses				
		(5,549.67)	(65,000.00)	59,450.33
FUND EQUITY, July 1, 2008		72,046.09		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		72,046.09		
FUND EQUITY June 30, 2009		66,496.42		

SANDERS COUNTY
Special Revenue Funds - 2393 RECORD PRESERVATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
CHARGES FOR SERVICES				
341400 RECORD PRESERVATION		13,651.00	19,000.00	(5,349.00)
Total CHARGES FOR SERVICES	A89	13,651.00	19,000.00	(5,349.00)
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		0.00	1,500.00	(1,500.00)
Total MISCELLANEOUS REVENUE	U99	0.00	1,500.00	(1,500.00)
TOTAL REVENUES		13,651.00	20,500.00	(6,849.00)
EXPENDITURES				
COUNTY GOVERNMENT				
410940 RECORD PRESERVATION		5,940.58	46,000.00	40,059.42
Total COUNTY GOVERNMENT		5,940.58	46,000.00	40,059.42
TOTAL EXPENDITURES		5,940.58	46,000.00	40,059.42
EXCESS REVENUES OVER (UNDER) EXPENDITURES		7,710.42	0.00	0.00
200-800 Supplies, service, materials		5,940.58	26,000.00	20,059.42
900 Equipment, land buildings		0.00	20,000.00	20,000.00
Excess Revenues and other sources over (under) expenditures and other uses		7,710.42	(25,500.00)	33,210.42
FUND EQUITY, July 1, 2008		115,512.44		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		115,512.44		
FUND EQUITY June 30, 2009		123,222.86		

SANDERS COUNTY
Special Revenue Funds - 2400 PARADISE IMPROVEMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
312010 REAL PROPERTY TAXES		2,682.86	2,890.00	(207.14)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		22.35	80.00	(57.65)
316000 ENTITLEMENT LEVY TAX TRANSFER		43.96	44.00	(0.04)
Total TAXES	T01	2,749.17	3,014.00	(264.83)
TOTAL REVENUES		2,749.17	3,014.00	(264.83)
EXPENDITURES				
MISCELLANEOUS				
510100 SPECIAL ASSESSMENTS		2,126.16	3,500.00	1,373.84
Total MISCELLANEOUS		2,126.16	3,500.00	1,373.84
TOTAL EXPENDITURES		2,126.16	3,500.00	1,373.84
EXCESS REVENUES OVER (UNDER) EXPENDITURES		623.01	0.00	0.00
200-800 Supplies, service, materials		2,126.16	3,500.00	1,373.84
Excess Revenues and other sources over (under) expenditures and other uses		623.01	(486.00)	1,109.01
FUND EQUITY, July 1, 2008		1,512.68		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		1,512.68		
FUND EQUITY June 30, 2009		2,135.69		

Special Revenue Funds - 2700 SANDERS COUNTY CHRISTMAS RELIEF
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
365030 CONTRIBUTIONS AND DONATIONS		7,484.87	10,000.00	(2,515.13)
Total MISCELLANEOUS REVENUE	U99	7,484.87	10,000.00	(2,515.13)
TOTAL REVENUES		7,484.87	10,000.00	(2,515.13)
EXPENDITURES				
SOCIAL AND ECONOMIC SERVICES				
450131 SOCIAL & ECONOMIC SERVICE EXPENSES		7,115.20	10,000.00	2,884.80
Total SOCIAL AND ECONOMIC SERVICES		7,115.20	10,000.00	2,884.80
TOTAL EXPENDITURES		7,115.20	10,000.00	2,884.80
EXCESS REVENUES OVER (UNDER) EXPENDITURES		369.67	0.00	0.00
200-800 Supplies, service, materials		7,115.20	10,000.00	2,884.80
Excess Revenues and other sources over (under) expenditures and other uses		369.67	0.00	369.67
FUND EQUITY, July 1, 2008		13,711.43		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		13,711.43		
FUND EQUITY June 30, 2009		14,081.10		

SANDERS COUNTY
Special Revenue Funds - 2701 SANDERS COUNTY CRIME STOPPERS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
MISCELLANEOUS REVENUE				
369000 CONTRIBUTIONS AND DONATIONS		207.12	5,000.00	(4,792.88)
Total MISCELLANEOUS REVENUE	U99	207.12	5,000.00	(4,792.88)
TOTAL REVENUES		207.12	5,000.00	(4,792.88)
EXPENDITURES				
PUBLIC SAFETY				
420141 CRIME CONTROL & INVESTIGATION		94.10	5,000.00	4,905.90
Total PUBLIC SAFETY		94.10	5,000.00	4,905.90
TOTAL EXPENDITURES		94.10	5,000.00	4,905.90
EXCESS REVENUES OVER (UNDER) EXPENDITURES		113.02	0.00	0.00
200-800 Supplies, service, materials		94.10	5,000.00	4,905.90
Excess Revenues and other sources over (under) expenditures and other uses		113.02	0.00	113.02
FUND EQUITY, July 1, 2008		2,287.80		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		2,287.80		
FUND EQUITY June 30, 2009		2,400.82		

SANDERS COUNTY
Special Revenue Funds - 2815 UST PROGRAM
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
EXPENSES				
PUBLIC HEALTH				
640140 REGULATION AND INSPECTION		0.00	1,227.00	1,227.00
Total PUBLIC HEALTH		0.00	1,227.00	1,227.00
TOTAL EXPENDITURES		0.00	1,227.00	1,227.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	827.00	827.00
200-800 Supplies, service, materials		0.00	400.00	400.00
Excess Revenues and other sources over (under) expenditures and other uses		0.00	(1,227.00)	1,227.00
FUND EQUITY, July 1, 2008		1,227.76		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		1,227.76		
FUND EQUITY June 30, 2009		1,227.76		

SANDERS COUNTY
Special Revenue Funds - 2820 FUEL TAX
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)

REVENUES				
INTERGOVERNMENTAL REVENUES				
334040 GASOLINE TAX APPORTIONMENT	C89	121,838.20	123,287.00	(1,448.80)
Total INTERGOVERNMENTAL REVENUES		121,838.20	123,287.00	(1,448.80)
TOTAL REVENUES		121,838.20	123,287.00	(1,448.80)
EXPENDITURES				
PUBLIC WORKS				
430230 ROAD OIL		94,194.62	120,000.00	25,805.38
Total PUBLIC WORKS		94,194.62	120,000.00	25,805.38
TOTAL EXPENDITURES		94,194.62	120,000.00	25,805.38
EXCESS REVENUES OVER (UNDER) EXPENDITURES		27,643.58	0.00	0.00
200-800	Supplies, service, materials	94,194.62	120,000.00	25,805.38
Excess Revenues and other sources over (under) expenditures and other uses		27,643.58	3,287.00	24,356.58
FUND EQUITY, July 1, 2008		76,355.97		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		76,355.97		
FUND EQUITY June 30, 2009		103,999.55		

SANDERS COUNTY
Special Revenue Funds - 2830 JUNK MOTOR VEHICLE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
335070 JUNK VEHICLE ASSESSMENT	C89	16,639.00	16,639.00	0.00
Total INTERGOVERNMENTAL REVENUES		16,639.00	16,639.00	0.00
TOTAL REVENUES		16,639.00	16,639.00	0.00
EXPENDITURES				
PUBLIC WORKS				
430810 ADMINISTRATION		3,644.62	3,900.00	255.38
430830 COLLECTION		12,994.38	12,739.00	(255.38)
Total PUBLIC WORKS		16,639.00	16,639.00	0.00
TOTAL EXPENDITURES		16,639.00	16,639.00	0.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
Expenditures By Object				
100 Personal Services		2,997.70	3,000.00	2.30
200-800 Supplies, service, materials		13,641.30	13,639.00	(2.30)
FUND EQUITY June 30, 2009		0.00		

SANDERS COUNTY
Special Revenue Funds - 2840 NOXIOUS WEED
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
334005 COUNTY-RESERVATION GRANT	C89	9,285.72	7,500.00	1,785.72
334026 RUSH SKELETON 09-10	C89	3,550.00	3,646.00	(96.00)
334027 RUSH SKELETON 08-09	C89	22,733.00	36,300.00	(13,567.00)
334028 EURASIAN WATERMILFOIL	C89	50,495.84	67,490.00	(16,994.16)
Total INTERGOVERNMENTAL REVENUES		86,064.56	114,936.00	(28,871.44)
TOTAL REVENUES		86,064.56	114,936.00	(28,871.44)
EXPENDITURES				
PUBLIC WORKS				
431100 WEED CONTROL		8,403.00	8,403.00	0.00
431105 RUSH SKELETON 09-10		1,223.52	3,646.00	2,422.48
431107 RUSH SKELETON 2008-2009		22,306.63	36,300.00	13,993.37
431111 EURASIAN WATERMILFOIL		51,024.62	54,300.00	3,275.38
431112 EURASIAN WATERMILFOIL		3,496.36	13,190.00	9,693.64
Total PUBLIC WORKS		86,454.13	115,839.00	29,384.87
TOTAL EXPENDITURES		86,454.13	115,839.00	29,384.87
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(389.57)	0.00	0.00
Expenditures By Object				
100 Personal Services		25,802.99	39,603.00	13,800.01
200-800 Supplies, service, materials		60,651.14	76,236.00	15,584.86
Excess Revenues and other sources over (under) expenditures and other uses		(389.57)	(903.00)	513.43
FUND EQUITY, July 1, 2008		693.89		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		693.89		

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Special Revenue Funds - 2840 NOXIOUS WEED
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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FUND EQUITY June 30, 2009		304.32		

SANDERS COUNTY
Special Revenue Funds - 2850 911 EMERGENCY NO.
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
335000 911 EMERGENCY SERVICES	C89	90,619.44	95,000.00	(4,380.56)
Total INTERGOVERNMENTAL REVENUES		90,619.44	95,000.00	(4,380.56)
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS	U20	7,680.71	4,000.00	3,680.71
Total INVESTMENT & ROYALTY EARNINGS		7,680.71	4,000.00	3,680.71
TOTAL REVENUES		98,300.15	99,000.00	(699.85)
EXPENDITURES				
PUBLIC SAFETY				
420750 COMMUNICATION EQUIPMENT		33,435.59	133,100.00	99,664.41
Total PUBLIC SAFETY		33,435.59	133,100.00	99,664.41
TOTAL EXPENDITURES		33,435.59	133,100.00	99,664.41
EXCESS REVENUES OVER (UNDER) EXPENDITURES		64,864.56	0.00	0.00
Expenditures By Object				
100	Personal Services	13,489.40	15,000.00	1,510.60
200-800	Supplies, service, materials	19,946.19	68,100.00	48,153.81
900	Equipment, land buildings	0.00	50,000.00	50,000.00
Excess Revenues and other sources over (under) expenditures and other uses		64,864.56	(34,100.00)	98,964.56
FUND EQUITY, July 1, 2008		222,354.41		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		222,354.41		
FUND EQUITY June 30, 2009		287,218.97		

SANDERS COUNTY
Special Revenue Funds - 2859 COUNTY LAND INFORMATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
334065 LAND INFORMATION GRANTS	C89	3,412.75	3,500.00	(87.25)
Total INTERGOVERNMENTAL REVENUES		3,412.75	3,500.00	(87.25)
TOTAL REVENUES		3,412.75	3,500.00	(87.25)
EXPENDITURES				
COUNTY GOVERNMENT				
411060 GEOGRAPHIC INFORMATION SYSTEMS		0.00	7,000.00	7,000.00
Total COUNTY GOVERNMENT		0.00	7,000.00	7,000.00
TOTAL EXPENDITURES		0.00	7,000.00	7,000.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		3,412.75	0.00	0.00
Expenditures By Object				
100	Personal Services	0.00	4,000.00	4,000.00
200-800	Supplies, service, materials	0.00	3,000.00	3,000.00
Excess Revenues and other sources over (under) expenditures and other uses		3,412.75	(3,500.00)	6,912.75
FUND EQUITY, July 1, 2008		12,089.75		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		12,089.75		
FUND EQUITY June 30, 2009		15,502.50		

Special Revenue Funds - 2860 LAND USE PLANNING
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
315000 EMTITLEMENT LEVY TAX TRANSFER		3,884.72	3,885.00	(0.28)
Total TAXES	T01	3,884.72	3,885.00	(0.28)
TOTAL REVENUES		3,884.72	3,885.00	(0.28)
EXPENDITURES				
COUNTY GOVERNMENT				
411010 ADMINISTRATION COSTS		1,350.19	10,000.00	8,649.81
Total COUNTY GOVERNMENT		1,350.19	10,000.00	8,649.81
TOTAL EXPENDITURES		1,350.19	10,000.00	8,649.81
EXCESS REVENUES OVER (UNDER) EXPENDITURES		2,534.53	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	6,000.00	6,000.00
200-800 Supplies, service, materials		1,350.19	4,000.00	2,649.81
Excess Revenues and other sources over (under) expenditures and other uses		2,534.53	(6,115.00)	8,649.53
FUND EQUITY, July 1, 2008		12,571.17		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		12,571.17		
FUND EQUITY June 30, 2009		15,105.70		

SANDERS COUNTY
Special Revenue Funds - 2865 DNRC GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
524122 RESOURCE GRANT & LOAN PROGRAM	C89	40,000.00	50,000.00	(10,000.00)
Total INTERGOVERNMENTAL REVENUES		40,000.00	50,000.00	(10,000.00)
TOTAL REVENUES		40,000.00	50,000.00	(10,000.00)
EXPENDITURES				
HOUSING & COMMUNITY DEVELOPMENT				
470240 SANITATION REHABILITATION LOANS		40,000.00	50,000.00	10,000.00
Total HOUSING & COMMUNITY DEVELOPMENT		40,000.00	50,000.00	10,000.00
TOTAL EXPENDITURES		40,000.00	50,000.00	10,000.00
EXCESS REVENUES OVER (UNDER) EXPENDITURES		0.00	0.00	0.00
200-800	Supplies, service, materials	40,000.00	50,000.00	10,000.00
FUND EQUITY June 30, 2009		0.00		

SANDERS COUNTY
Special Revenue Funds - 2902 RURAL ADDRESSING/TITLE III PROJECTS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
333010 FOREST RESERVE ACT	B89	232,773.00	465,546.00	(232,773.00)
Total INTERGOVERNMENTAL REVENUES		232,773.00	465,546.00	(232,773.00)
TOTAL REVENUES		232,773.00	465,546.00	(232,773.00)
EXPENDITURES				
PUBLIC WORKS				
430250 RURAL ADDRESSING		14,473.59	43,262.00	28,788.41
430252 TITLE 3 COMMUNITY WILDFIRE PLAN		0.00	252,773.00	252,773.00
Total PUBLIC WORKS		14,473.59	296,035.00	281,561.41
TOTAL EXPENDITURES		14,473.59	296,035.00	281,561.41
EXCESS REVENUES OVER (UNDER) EXPENDITURES		218,299.41	0.00	0.00
Expenditures By Object				
100 Personal Services		0.00	40,000.00	40,000.00
200-800 Supplies, service, materials		14,473.59	256,035.00	241,561.41
Excess Revenues and other sources over (under) expenditures and other uses		218,299.41	169,511.00	48,788.41
FUND EQUITY, July 1, 2008		45,615.59		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		45,615.59		
FUND EQUITY June 30, 2009		263,915.00		

SANDERS COUNTY
Special Revenue Funds - 2918 LAW ENFORCEMENT BLOCK GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331026 DOMESTIC VIOLENCE GRANT 2007	B89	280,736.21	367,760.00	(87,023.79)
Total INTERGOVERNMENTAL REVENUES		280,736.21	367,760.00	(87,023.79)
TOTAL REVENUES		280,736.21	367,760.00	(87,023.79)
EXPENDITURES				
PUBLIC SAFETY				
420148 DOMESTIC VIOLENCE GRANT 2007		246,994.66	331,886.00	84,891.34
Total PUBLIC SAFETY		246,994.66	331,886.00	84,891.34
TOTAL EXPENDITURES		246,994.66	331,886.00	84,891.34
EXCESS REVENUES OVER (UNDER) EXPENDITURES		33,741.55	0.00	0.00
Expenditures By Object				
100 Personal Services		63,878.46	72,532.00	8,653.54
200-800 Supplies, service, materials		183,116.20	259,354.00	76,237.80
Excess Revenues and other sources over (under) expenditures and other uses		33,741.55	35,874.00	(2,132.45)
FUND EQUITY, July 1, 2008		(31,560.05)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		(31,560.05)		
FUND EQUITY June 30, 2009		2,181.50		

SANDERS COUNTY
Special Revenue Funds - 2950 DUI TASK FORCE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
335026 CONCEAL (DUI TASK FORCE)	C89	3,325.00	4,000.00	(675.00)
Total INTERGOVERNMENTAL REVENUES		3,325.00	4,000.00	(675.00)
TOTAL REVENUES		3,325.00	4,000.00	(675.00)
EXPENDITURES				
PUBLIC SAFETY				
420141 CRIME CONTROL & INVESTIGATION		2,747.90	4,000.00	1,252.10
Total PUBLIC SAFETY		2,747.90	4,000.00	1,252.10
TOTAL EXPENDITURES		2,747.90	4,000.00	1,252.10
EXCESS REVENUES OVER (UNDER) EXPENDITURES		577.10	0.00	0.00
200-800	Supplies, service, materials	2,747.90	4,000.00	1,252.10
Excess Revenues and other sources over (under) expenditures and other uses		577.10	0.00	577.10
FUND EQUITY, July 1, 2008		2,025.00		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		2,025.00		
FUND EQUITY June 30, 2009		2,602.10		

SANDERS COUNTY
 Special Revenue Funds - 2956 CTEP (COMM. TRANS. ENHANCEMENT PROGRAM)
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331860 HIGH BRIDGE	B89	50,311.00	550,182.00	(499,871.00)
Total INTERGOVERNMENTAL REVENUES		50,311.00	550,182.00	(499,871.00)
TOTAL REVENUES		50,311.00	550,182.00	(499,871.00)
EXPENDITURES				
HOUSING & COMMUNITY DEVELOPMENT				
470421 HIGH BRIDGE (CTEP)		54,591.47	573,095.00	518,503.53
Total HOUSING & COMMUNITY DEVELOPMENT		54,591.47	573,095.00	518,503.53
TOTAL EXPENDITURES		54,591.47	573,095.00	518,503.53
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(4,280.47)	0.00	0.00
950 Construction		54,591.47	573,095.00	518,503.53
Total Expenditures By Object		54,591.47	573,095.00	518,503.53
Excess Revenues and other sources over (under) expenditures and other uses		(4,280.47)	(22,913.00)	18,632.53
FUND EQUITY, July 1, 2008		22,913.60		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		22,913.60		
FUND EQUITY June 30, 2009		18,633.13		

SANDERS COUNTY
Special Revenue Funds - 2958 OFFICE OF EMERGENCY MANAGEMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
TAXES				
311010 REAL PROPERTY TAXES		29,329.92	30,676.00	(1,346.08)
311020 PERSONAL PROPERTY TAXES		8.32	470.00	(461.68)
311021 MOBILE HOME TAXES		18.26	157.00	(138.74)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		38.64	100.00	(61.36)
Total TAXES	T01	29,395.14	31,403.00	(2,007.86)
INTERGOVERNMENTAL REVENUES				
331190 EMPG GRANT	B89	8,944.00	10,000.00	(1,056.00)
Total INTERGOVERNMENTAL REVENUES		8,944.00	10,000.00	(1,056.00)
CHARGES FOR SERVICES				
342020 REIMB. FROM STATE		557.87	0.00	557.87
Total CHARGES FOR SERVICES	A89	557.87	0.00	557.87
TOTAL REVENUES		38,897.01	41,403.00	(2,505.99)
EXPENDITURES				
PUBLIC SAFETY				
420600 DISASTER & EMERGENCY SERVICES		38,652.52	57,190.00	18,537.48
420730 AMBULANCE SERVICES		0.00	2,000.00	2,000.00
Total PUBLIC SAFETY		38,652.52	59,190.00	20,537.48
TOTAL EXPENDITURES		38,652.52	59,190.00	20,537.48
EXCESS REVENUES OVER (UNDER) EXPENDITURES		244.49	0.00	0.00
Expenditures By Object				
100 Personal Services		34,740.62	34,990.00	249.38
200-800 Supplies, service, materials		3,911.90	24,200.00	20,288.10
Excess Revenues and other sources over (under) expenditures and other uses		244.49	(17,787.00)	18,031.49
FUND EQUITY, July 1, 2008		23,515.26		

SANDERS COUNTY
Special Revenue Funds - 2958 OFFICE OF EMERGENCY MANAGEMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
----- RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		23,515.26		
FUND EQUITY June 30, 2009		23,759.75		

SANDERS COUNTY
Special Revenue Funds - 2960 PILT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
337014	PILT	409,130.00	182,189.00	226,941.00
Total INTERGOVERNMENTAL REVENUES		409,130.00	182,189.00	226,941.00
TOTAL REVENUES		409,130.00	182,189.00	226,941.00
521000	INTERFUND OPERATING TRANSFERS OUT	(110,546.00)	(182,189.00)	71,643.00
TOTAL OTHER FINANCING SOURCES (USES)		(110,546.00)	(182,189.00)	71,643.00
FUND EQUITY June 30, 2009		298,584.00		

Special Revenue Funds - 2964 ABSTINENCE PROGRAM
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)

Excess Revenues and other sources over (under) expenditures and other uses		0.00	0.00	0.00
FUND EQUITY, July 1, 2008	(	524.97)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated	(	524.97)		
FUND EQUITY June 30, 2009	(	524.97)		

Special Revenue Funds - 2969 YOUTH SUICIDE PREVENTION GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
Excess Revenues and other sources over (under) expenditures and other uses		0.00	0.00	0.00
FUND EQUITY, July 1, 2008		2.85		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		2.85		
FUND EQUITY June 30, 2009		2.85		

SANDERS COUNTY
Special Revenue Funds - 2970 HEALTH PREVENTION GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
311143 IMMUNIZATIONS	B89	7,006.00	4,085.00	2,921.00
Total INTERGOVERNMENTAL REVENUES		7,006.00	4,085.00	2,921.00
TOTAL REVENUES		7,006.00	4,085.00	2,921.00
EXPENDITURES				
PUBLIC HEALTH				
440173 IMMUNIZATION GRANT		4,046.52	4,085.00	38.48
Total PUBLIC HEALTH		4,046.52	4,085.00	38.48
TOTAL EXPENDITURES		4,046.52	4,085.00	38.48
EXCESS REVENUES OVER (UNDER) EXPENDITURES		2,959.48	0.00	0.00
Expenditures By Object				
100 Personal Services		4,046.52	4,085.00	38.48
Excess Revenues and other sources over (under) expenditures and other uses		2,959.48	0.00	2,959.48
FUND EQUITY, July 1, 2008		1,078.79		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		1,078.79		
FUND EQUITY June 30, 2009		4,038.27		

SANDERS COUNTY
Special Revenue Funds - 2971 WIC
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
331141 WIC	B89	66,942.22	58,362.00	8,580.22
Total INTERGOVERNMENTAL REVENUES		66,942.22	58,362.00	8,580.22
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		0.00	200.00	(200.00)
Total MISCELLANEOUS REVENUE		0.00	200.00	(200.00)
TOTAL REVENUES		66,942.22	58,562.00	8,380.22
EXPENDITURES				
PUBLIC HEALTH				
440172 WIC		57,773.87	58,362.00	588.13
Total PUBLIC HEALTH		57,773.87	58,362.00	588.13
TOTAL EXPENDITURES		57,773.87	58,362.00	588.13
EXCESS REVENUES OVER (UNDER) EXPENDITURES		9,168.35	0.00	0.00
Expenditures By Object				
100	Personal Services	37,625.20	37,189.00	(436.20)
200-800	Supplies, service, materials	20,148.67	21,173.00	1,024.33
Excess Revenues and other sources over (under) expenditures and other uses		9,168.35	200.00	8,968.35
FUND EQUITY, July 1, 2008		(2,276.06)		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		(2,276.06)		
FUND EQUITY June 30, 2009		6,892.29		

SANDERS COUNTY
Special Revenue Funds - 2972 FAMILY PLANNING
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		1,731.09	4,000.00	(2,268.91)
Total MISCELLANEOUS REVENUE	U99	1,731.09	4,000.00	(2,268.91)
TOTAL REVENUES		1,731.09	4,000.00	(2,268.91)
EXPENDITURES				
PUBLIC HEALTH				
440103 FAMILY PLANNING ADMINISTRATION		1,539.35	4,000.00	2,460.65
Total PUBLIC HEALTH		1,539.35	4,000.00	2,460.65
TOTAL EXPENDITURES		1,539.35	4,000.00	2,460.65
EXCESS REVENUES OVER (UNDER) EXPENDITURES		191.74	0.00	0.00
200-800 Supplies, service, materials		1,539.35	4,000.00	2,460.65
Excess Revenues and other sources over (under) expenditures and other uses		191.74	0.00	191.74
FUND EQUITY, July 1, 2008		182.34		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		182.34		
FUND EQUITY June 30, 2009		374.08		

SANDERS COUNTY
Special Revenue Funds - 2973 MCH GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUES				
INTERGOVERNMENTAL REVENUES				
331710 MCH GRANT	B89	11,782.00	11,782.00	0.00
Total INTERGOVERNMENTAL REVENUES		11,782.00	11,782.00	0.00
CHARGES FOR SERVICES				
344015 WELL CHILD-MCH		2,881.58	2,000.00	881.58
Total CHARGES FOR SERVICES		A89 2,881.58	2,000.00	881.58
MISCELLANEOUS REVENUE				
362004 AUTO MAINTENANCE		6,869.70	0.00	6,869.70
Total MISCELLANEOUS REVENUE		U99 6,869.70	0.00	6,869.70
TOTAL REVENUES		21,533.28	13,782.00	7,751.28
EXPENDITURES				
PUBLIC HEALTH				
440171 MCH GRANT		11,742.43	11,782.00	39.57
440175 OPERATIONAL SERVICES		1,635.11	26,284.00	24,648.89
Total PUBLIC HEALTH		13,377.54	38,066.00	24,688.46
TOTAL EXPENDITURES		13,377.54	38,066.00	24,688.46
EXCESS REVENUES OVER (UNDER) EXPENDITURES		8,155.74	0.00	0.00
Expenditures By Object				
100 Personal Services		11,254.50	10,159.00	(1,095.50)
200-800 Supplies, service, materials		2,123.04	7,451.00	5,327.96
900 Equipment, land buildings		0.00	20,456.00	20,456.00
Excess Revenues and other sources over (under) expenditures and other uses		8,155.74	(24,284.00)	32,439.74
FUND EQUITY, July 1, 2008		49,520.42		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		49,520.42		

SANDERS COUNTY
Special Revenue Funds - 2973 MCH GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
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FUND EQUITY June 30, 2009		57,676.16		

SANDERS COUNTY
Special Revenue Funds - 2978 TOBACCO GRANT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
INTERGOVERNMENTAL REVENUES				
331118 TOBACCO GRANT	B89	31,040.00	36,050.00	(5,010.00)
Total INTERGOVERNMENTAL REVENUES		31,040.00	36,050.00	(5,010.00)
MISCELLANEOUS REVENUE				
362010 MISC. REIMBURSEMENTS		0.00	1,000.00	(1,000.00)
Total MISCELLANEOUS REVENUE		0.00	1,000.00	(1,000.00)
TOTAL REVENUES		31,040.00	37,050.00	(6,010.00)
EXPENDITURES				
PUBLIC HEALTH				
440105 TOBACCO EDUCATION GRANT		34,615.06	36,550.00	1,934.94
440106 YOUTH TOBACCO GRANT		557.50	1,000.00	442.50
Total PUBLIC HEALTH		35,172.56	37,550.00	2,377.44
TOTAL EXPENDITURES		35,172.56	37,550.00	2,377.44
EXCESS REVENUES OVER (UNDER) EXPENDITURES		(4,132.56)	0.00	0.00
Expenditures By Object				
100 Personal Services		27,725.72	27,726.00	0.28
200-800 Supplies, service, materials		7,446.84	9,824.00	2,377.16
Excess Revenues and other sources over (under) expenditures and other uses		(4,132.56)	(500.00)	(3,632.56)
FUND EQUITY, July 1, 2008		4,319.15		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		4,319.15		
FUND EQUITY June 30, 2009		186.59		

SANDERS COUNTY
Special Revenue Funds - 2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
Excess Revenues and other sources over (under) expenditures and other uses		0.00	0.00	0.00
FUND EQUITY, July 1, 2008		32.22		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		32.22		
FUND EQUITY June 30, 2009		32.22		

SANDERS COUNTY
Special Revenue Funds - 2987 HORSE RESCUE
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
REVENUE				
MISCELLANEOUS REVENUE				
365000 CONTRIBUTIONS AND DONATIONS		18,830.00	10,000.00	8,830.00
Total MISCELLANEOUS REVENUE	U99	18,830.00	10,000.00	8,830.00
TOTAL REVENUES		18,830.00	10,000.00	8,830.00
EXPENDITURES				
PUBLIC SAFETY				
420180 ANIMAL RESCUE		9,101.81	10,000.00	898.19
Total PUBLIC SAFETY		9,101.81	10,000.00	898.19
TOTAL EXPENDITURES		9,101.81	10,000.00	898.19
EXCESS REVENUES OVER (UNDER) EXPENDITURES		9,728.19	0.00	0.00
200-800 Supplies, service, materials		9,101.81	10,000.00	898.19
FUND EQUITY June 30, 2009		9,728.19		

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
TAXES				
311010 REAL PROPERTY TAXES		2,027,477.79	1,981,519.00	45,958.79
311020 PERSONAL PROPERTY TAXES		28,963.85	30,455.00	(1,491.15)
311021 MOBILE HOME TAXES		6,846.18	9,643.00	(2,796.82)
312000 PENALTIES AND INTEREST ON DELINQUENT TAX		7,226.86	13,301.00	(6,074.14)
316000 ENTITLEMENT LEVY TAX TRANSFER		586,584.52	586,585.00	(0.48)
Total TAXES	T01	2,657,099.20	2,621,503.00	35,596.20
LICENSES AND PERMITS				
323040 CONCEALED WEAPONS		10,449.00	6,000.00	4,449.00
Total LICENSES AND PERMITS		10,449.00	6,000.00	4,449.00
INTERGOVERNMENTAL REVENUES				
331026 DOMESTIC VIOLENCE GRANT 2007		280,736.21	367,760.00	(87,023.79)
331030 HUMAN RESOURCES TRANS.MONIES		0.00	4,000.00	(4,000.00)
331060 HIGH BRIDGE		50,311.00	550,182.00	(499,871.00)
331080 USFS CAMPGROUND		8,071.58	9,000.00	(928.42)
331140 MCH GRANT		11,782.00	11,782.00	0.00
331141 WIC		66,942.22	58,362.00	8,580.22
331143 IMMUNIZATIONS		7,006.00	4,085.00	2,921.00
331148 TOBACCO GRANT		31,040.00	36,050.00	(5,010.00)
331150 HIGHWAY SAFETY PROGRAM		0.00	15,000.00	(15,000.00)
331190 EMPG GRANT		8,944.00	10,000.00	(1,056.00)
333010 FOREST RESERVE ACT		2,117,125.67	2,349,898.67	(232,773.00)
333070 REFUGE REVENUE SHARING		21,004.00	25,000.00	(3,996.00)
334013 DISTRICT COURT GRANT		5,000.00	5,000.00	0.00
334015 MSPOA STEP GRANT		4,540.32	4,000.00	540.32
334025 COUNTY-RESERVATION GRANT		9,285.72	7,500.00	1,785.72
334026 RUSH SKELETON 09-10		3,550.00	3,646.00	(96.00)
334027 RUSH SKELETON 08-09		22,733.00	36,300.00	(13,567.00)
334028 EURASIAN WATERMILFOIL		50,495.84	67,490.00	(16,994.16)
334031 2008 TF AIRPORT GRANT		171,772.00	0.00	171,772.00
334032 PLAINS AIRPORT SNOW REMOVAL GRANT		21,524.00	214,618.00	(193,094.00)
334033 TF AIRPORT SNOW REMOVAL GRANT		21,878.00	0.00	21,878.00
334040 GASOLINE TAX APPORTIONMENT		123,287.27	124,728.00	(1,440.73)
334065 LAND INFORMATION GRANTS		3,412.75	3,500.00	(87.25)
334122 RESOURCE GRANT & LOAN PROGRAM		40,000.00	50,000.00	(10,000.00)
335026 CONCEAL (DUI TASK FORCE)		3,325.00	4,000.00	(675.00)
335033 FWP TRAINING REIMBURSEMENT		7,091.42	25,000.00	(17,908.58)
335070 JUNK VEHICLE ASSESSMENT		16,639.00	16,639.00	0.00

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
335061 E 911 EMERGENCY SERVICES		90,619.44	95,000.00	(4,380.56)
337012 10% REIMB. FOR LOST PERS. PROPERTY TAX		0.00	4,080.00	(4,080.00)
337014 PILT		409,130.00	182,189.00	226,941.00
Total INTERGOVERNMENTAL REVENUES		3,607,246.44	4,284,809.67	(677,563.23)
CHARGES FOR SERVICES				
341400 RECORD PRESERVATION		13,651.00	19,000.00	(5,349.00)
342011 SHERIFF'S FEES		14,932.88	20,000.00	(5,067.12)
342013 INMATES(CONTRACT)		166,106.76	200,000.00	(33,893.24)
342014 TELEPHONE CHARGES		3,581.99	6,500.00	(2,918.01)
342015 REIMB. FOR CLARKS PEAK		9,709.40	6,000.00	3,709.40
342017 COMMISSARY		9,282.57	20,000.00	(10,717.43)
342018 RESERVE DEPUTY REIMB.		180.81	16,000.00	(15,819.19)
342019 BOOKING FEES		1,102.66	5,000.00	(3,897.34)
342020 REIMB. FROM STATE		557.87	0.00	557.87
342021 BILLING FOR RESPONSE TIME		2,965.39	3,664.00	(698.61)
342100 HOT SPRINGS CONTRACT		0.00	160,000.00	(160,000.00)
343012 EQUIPMENT RENTAL		4,215.16	4,000.00	215.16
343013 SNOW REMOVAL		0.00	13,540.00	(13,540.00)
343016 ENCROACHMENT PERMIT FEES		2,000.00	3,500.00	(1,500.00)
343018 SALE OF MATERIALS		84,146.05	79,500.00	4,646.05
343063 LEASE ON GROUND AREAS-TF		2,473.00	2,110.00	363.00
343064 LEASE ON GROUND AREAS-PL		724.00	1,000.00	(276.00)
343085 ANTIC.INCOME/CONTRACTS		68,115.77	199,500.00	(131,384.23)
343360 WEED SUBDIVISION ACTIVITIES		32,890.00	35,000.00	(2,110.00)
344015 WELL CHILD-MCH		2,881.58	2,000.00	881.58
346050 COUNTY FAIR REVENUE		233,855.53	258,300.00	(24,444.47)
346051 4TH OF JULY EVENTS		0.00	1,500.00	(1,500.00)
346105 SANCTIONED MOTORCROSS RACES		9,894.38	10,000.00	(105.62)
Total CHARGES FOR SERVICES		663,266.80	1,066,114.00	(402,847.20)
FINES & FORFEITURES				
351012 ANIMAL RESCUE		0.00	10,000.00	(10,000.00)
351013 DRUG FORFEITURES		2,580.00	10,000.00	(7,420.00)
351014 TOBACCO POSSESSION AND CONSUMPTION		0.00	500.00	(500.00)
351021 DISTRICT COURT GENERAL FINES		242.07	2,000.00	(1,757.93)
Total FINES & FORFEITURES	U99	2,822.07	22,500.00	(19,677.93)
MISCELLANEOUS REVENUE				
361130 COMP. INSURANCE REIMBURSEMENT		77,907.00	80,496.00	(2,589.00)
362001 COMPUTER MAINTENANCE		2,550.00	1,650.00	900.00
362002 ARREST GRANT		8,243.02	25,000.00	(16,756.98)
362003 MICS.REVENUE-WEATHER STATION		0.00	300.00	(300.00)
362004 AUTO MAINTENANCE		6,869.70	0.00	6,869.70

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget	Variance
			After Transfers	Favorable (Unfavorable)
362010 MISC. REIMBURSEMENTS		14,290.34	62,333.00	(48,042.66)
362016 MEDICAL REIMBURSEMENT		45.08	3,000.00	(2,954.92)
362016 PLAINS AIRPORT		2,000.00	4,000.00	(2,000.00)
362017 TF AIRPORT (& car rental)		234.00	208,454.00	(208,220.00)
362020 BUILDING RENTAL		5,729.40	7,000.00	(1,270.60)
362022 HOT SPRINGS AIRPORT		0.00	100.00	(100.00)
362050 FEDERAL GAS TAX REFUND		0.00	200.00	(200.00)
365000 CONTRIBUTIONS AND DONATIONS		72,171.80	65,800.00	6,371.80
365001 FOREST-COUNTY COALITION DUES CONTRIBUTION		0.00	1,500.00	(1,500.00)
365002 CIS SCHOOL DONATIONS		12,720.00	16,000.00	(3,280.00)
Total MISCELLANEOUS REVENUE	U99	202,760.34	475,833.00	(273,072.66)
INVESTMENT & ROYALTY EARNINGS				
371000 INVESTMENT EARNINGS		9,328.08	6,000.00	3,328.08
Total INVESTMENT & ROYALTY EARNINGS		9,328.08	6,000.00	3,328.08
TOTAL REVENUES		7,152,971.93	8,482,759.67	(1,329,787.74)
EXPENDITURES				
COUNTY GOVERNMENT				
410100 LEGISLATIVE SERVICES		116,166.63	121,200.00	5,033.37
410330 DISTRICT COURT GRANT		5,000.00	5,000.00	0.00
410940 RECORD PRESERVATION		5,940.58	46,000.00	40,059.42
411010 ADMINISTRATION COSTS		1,350.19	10,000.00	8,649.81
411060 GEOGRAPHIC INFORMATION SYSTEMS		0.00	7,000.00	7,000.00
Total COUNTY GOVERNMENT		128,457.40	189,200.00	60,742.60
PUBLIC SAFETY				
420100 SHERIFF		1,029,693.05	1,284,841.00	255,147.95
420111 MSPOA(STEP) GRANT		2,376.65	4,000.00	1,623.35
420130 PERSONNEL TRAINING		7,658.62	11,500.00	3,841.38
420141 CRIME CONTROL & INVESTIGATION		2,842.00	9,000.00	6,158.00
420142 NARCOTICS INVESTIGATION		56,728.89	117,800.00	61,071.11
420148 DOMESTIC VIOLENCE GRANT 2007		246,994.66	331,886.00	84,891.34
420151 TRAFFIC SAFETY PROJECT		0.00	15,000.00	15,000.00
420180 ANIMAL RESCUE		18,441.26	22,000.00	3,558.74
420182 HOT SPRINGS CONTRACT		0.00	160,000.00	160,000.00
420230 CARE OF PRISONERS		312,747.16	389,791.00	77,043.84
420600 DISASTER & EMERGENCY SERVICES		39,377.34	67,190.00	27,812.66
420601 EMERGENCY / DISASTER		0.00	60,046.00	60,046.00
420730 AMBULANCE SERVICES		103,343.04	105,343.04	2,000.00
420740 SEARCH & RESCUE		63,239.32	125,450.00	62,210.68

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
420750 COMMUNICATION EQUIPMENT		33,435.59	133,100.00	99,664.41
420800 DRONER		33,566.55	46,000.00	12,433.45
Total PUBLIC SAFETY		1,950,444.13	2,882,947.04	932,502.91
PUBLIC WORKS				
430210 C.D.L. TESTING		2,840.72	2,900.00	59.28
430220 FACILITIES - STREET DEPT		34,289.93	55,000.00	20,710.07
430230 ROAD OIL		144,273.22	260,000.00	115,726.78
430233 ROAD & STREET MAINT. DISTRICT #3		147,000.00	215,000.00	68,000.00
430236 CONTRACTS		0.00	9,500.00	9,500.00
430240 ROAD AND STREET MAINTENANCE		1,903,589.37	2,429,126.00	525,536.63
430242 ROAD & STREET MAINT DIST.#1		57,352.97	143,000.00	85,647.03
430244 BRIDGE FUND		251,804.10	375,000.00	123,195.90
430247 ROAD & STREE MAINT DIST #2		119,500.00	330,000.00	210,500.00
430250 RURAL ADDRESSING		14,473.59	43,262.00	28,788.41
430252 TITLE 3 COMMUNITY WILDFIRE PLAN		0.00	252,773.00	252,773.00
430301 HOT SPRINGS		2,727.00	4,727.00	2,000.00
430302 PLAINS		16,297.81	10,727.00	(5,570.81)
430303 THOMPSON FALLS		7,122.77	7,727.00	604.23
430305 AIRPORTS		16,298.81	100,000.00	83,701.19
430308 Thompson Falls Airport AIP3-30-0076-005-2008		174,852.99	208,028.00	33,175.01
430309 Plains Airport Grants		22,657.50	123,693.00	101,035.50
430310 Thompson Falls Airport Grant		23,030.00	90,925.00	67,895.00
430330 HOTSPPRINGS AIRFIELD		7,800.00	65,000.00	57,200.00
430810 ADMINISTRATION		3,644.62	3,900.00	255.38
430830 COLLECTION		12,994.38	12,739.00	(255.38)
430900 CEMETERY SERVICES		0.00	444.00	444.00
431100 WEED CONTROL		193,953.35	212,614.00	18,660.65
431105 RUSH SKELETON 09-10		1,223.52	3,646.00	2,422.48
431107 RUSH SKELETON 2008-2009		22,306.63	36,300.00	13,993.37
431111 EURASIAN WATERMILFOIL		51,024.62	54,300.00	3,275.38
431112 EURASIAN WATERMILFOIL		3,496.36	13,190.00	9,693.64
431125 WEED SUBDIVISION ACTIVITIES		15,825.91	30,300.00	14,474.09
Total PUBLIC WORKS		3,250,380.17	5,093,821.00	1,843,440.83
PUBLIC HEALTH				
440103 FAMILY PLANNING ADMINISTRATION		1,539.35	4,000.00	2,460.65
440105 TOBACCO EDUCATION GRANT		34,615.06	36,550.00	1,934.94
440106 YOUTH TOBACCO GRANT		557.50	1,000.00	442.50
440140 REGULATION AND INSPECTION		0.00	1,227.00	1,227.00
440171 MCH GRANT		11,742.43	11,782.00	39.57
440172 WIC		57,773.87	58,362.00	588.13
440173 IMMUNIZATION GRANT		4,046.52	4,085.00	38.48
440175 OPERATIONAL SERVICES		1,635.11	26,284.00	24,648.89

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
440600 SPECIAL SHEEP		115.00	115.00	0.00
440716 INSECT CONTROL		16,369.44	20,000.00	3,630.56
Total PUBLIC HEALTH		128,394.28	163,405.00	35,010.72
SOCIAL AND ECONOMIC SERVICES				
450131 SOCIAL & ECONOMIC SERVICE EXPENSES		7,115.20	10,000.00	2,884.80
450310 SENIOR CITIZENS		117,052.37	117,052.37	0.00
450311 SENIOR CITIZENS TRANSPORTATION		83,462.94	83,462.94	0.00
Total SOCIAL AND ECONOMIC SERVICES		207,630.51	210,515.31	2,884.80
CULTURE AND RECREATION				
460100 LIBRARY SERVICES		50,697.35	62,628.00	11,930.65
460210 COUNTY FAIR		172,370.42	291,500.00	119,129.58
460220 FACILITIES		100,689.77	119,584.00	18,894.23
460270 ENTERTAINMENT		63,559.00	63,827.00	268.00
460430 PARKS		14,679.84	104,624.00	89,944.16
Total CULTURE AND RECREATION		401,996.38	642,163.00	240,166.62
HOUSING & COMMUNITY DEVELOPMENT				
470240 SANITATION REHABILITATION LOANS		40,000.00	50,000.00	10,000.00
470421 HIGH BRIDGE (CTEP)		54,591.47	573,095.00	518,503.53
Total HOUSING & COMMUNITY DEVELOPMENT		94,591.47	623,095.00	528,503.53
DEBT SERVICE				
490500 OTHER DEBT SERVICE PAYMENTS		26,867.60	37,469.00	10,601.40
Total DEBT SERVICE		26,867.60	37,469.00	10,601.40
MISCELLANEOUS				
510100 SPECIAL ASSESSMENTS		2,126.16	3,500.00	1,373.84
510330 INSURANCE PREMIUMS		170,940.00	180,000.00	9,060.00
Total MISCELLANEOUS		173,066.16	183,500.00	10,433.84
TOTAL EXPENDITURES		6,361,828.10	10,026,115.35	3,664,287.25
EXCESS REVENUES OVER (UNDER) EXPENDITURES		791,143.83	0.00	0.00
Expenditures By Object				
100	Personal Services	2,453,239.35	3,040,680.00	587,440.65
200-800	Supplies, service, materials	2,606,517.82	4,034,238.35	1,427,720.53
900	Equipment, land buildings	1,025,922.11	2,108,102.00	1,082,179.89
950	Construction	276,148.82	843,095.00	566,946.18
Total Expenditures By Object		6,361,828.10	10,026,115.35	3,664,287.25
381070	PROCEEDS FROM BOARD OF INVESTMENTS LOAN	140,941.93	143,000.00	(2,058.07)

Special Revenue Funds - Total all Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
383000 TRANSFER FROM OTHER FUNDS		69,966.00	66,571.00	3,395.00
383020 TRANSFER FROM GENERAL FUND		26,791.00	5,691.00	21,100.00
383030 TRANSFER FROM GENERAL FUND		45,747.00	545,747.00	(500,000.00)
521000 INTERFUND OPERATING TRANSFERS OUT	(	199,301.39)	(270,773.00)	71,471.61
TOTAL OTHER FINANCING SOURCES (USES)		84,144.54	490,236.00	(406,091.46)
Excess Revenues and other sources over (under) expenditures and other uses		875,288.37	(1,053,119.68)	1,928,408.05
FUND EQUITY, July 1, 2008		2,927,419.52		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(	13,216.60)	0.00	(13,216.60)
FUND EQUITY, July 1, 2008 as Restated		2,914,202.92		
RESIDUAL EQUITY TRANSFERS IN (OUT)	(	633.64)	0.00	(633.64)
FUND EQUITY June 30, 2009		3,788,857.65		

SANDERS COUNTY
 B.O.C. Schedule of Revenues by Fund
 For the Year: 2008 - 2009

Account	Revenues	2110 ROAD FUND	2120 OLD WELFARE FUN	2130 BRIDGE FUND	2140 WEED CONTROL	2150 PREDATORY ANIMA
310000	TAXES	690746.81	171.39	5154.14	93600.95	63.56
333010	FOREST RESERVE ACT	1884352.67	0.00	0.00	0.00	0.00
333070	REFUGE REVENUE	21004.00	0.00	0.00	0.00	0.00
340000	CHARGES FOR	5994.96	0.00	1165.98	155939.46	0.00
360000	MISCELLANEOUS	U99 2581.12 U99	0.00 U99	0.00 U99	-246.40 U99	0.00
380000	OTHER FINANCING	U40 45747.00 U40	0.00 U40	0.00 U40	5382.00 U40	0.00
	Total Revenues	2650426.56	171.39	6320.12	254685.01	63.56

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2160 COUNTY FAIR	2170 AIRPORT FUND	2190 COMPREHENSIVE I	2200 INSECT FUND	2210 COUNTY PARKS
310000	TAXES	73504.36	1707.17	20720.40	0.00	0.00
334031	2008 TF AIRPORT	0.00	171772.00	0.00	0.00	0.00
334032	PLAINS AIRPORT	0.00	21524.00	0.00	0.00	0.00
334033	TF AIRPORT SNOW	0.00	21878.00	0.00	0.00	0.00
340000	CHARGES FOR	244928.91	3197.00	0.00	16225.75	0.00
360000	MISCELLANEOUS	U99 6049.32	U99 2156.00	U99 77907.00	U99 0.00	43448.72
380000	OTHER FINANCING	U40 146632.93	U40 21100.00	U40 0.00	U40 0.00	0.00
	Total Revenues	471115.52	243334.17	98627.40	16225.75	43448.72

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2220 LIBRARY FUND	2230 COUNTY AMBULANC	2260 EMERGENCY - DIS	2261 HAZ MAT EMERGEN	2280 SENIOR CITIZENS
320000	TAXES	67849.29	90499.25	58661.91	0.00	188949.56
334040	GASOLINE TAX	0.00	0.00	0.00	0.00	1449.07
340000	CHARGES FOR	0.00	0.00	0.00	2965.39	0.00
360000	MISCELLANEOUS	U99 73.92	U99 0.00	U99 0.00	U99 0.00	1142.86
380000	OTHER FINANCING	U40 2691.00	U40 0.00	U40 0.00	U40 0.00	0.00
	Total Revenues	70614.21	90499.25	58661.91	2965.39	191541.49

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2281 SENIOR CITIZENS	2300 PUBLIC SAFETY (2370 P.E.R.S.	2371 HEALTH INSURANC	2372 PERMISSIVE MEDI
20000	TAXES	52.38	1217662.72	633.64	87325.32
320000	LICENSES AND	T24 0.00	T24 10449.00	T24 0.00	T24 0.00
331080	USFS CAMPGROUND	0.00	8071.58	0.00	0.00
334013	DISTRICT COURT	0.00	5000.00	0.00	0.00
334015	MSPOA STEP GRANT	0.00	4540.32	0.00	0.00
340000	CHARGES FOR	0.00	211758.90	0.00	0.00
350000	FINES &	U99 0.00	U99 242.07	U99 0.00	U99 0.00
360000	MISCELLANEOUS	U99 1142.86	U99 32463.16	U99 0.00	U99 0.00
380000	OTHER FINANCING	U40 0.00	U40 61893.00	U40 0.00	U40 0.00
	Total Revenues	1195.24	1552080.75	633.64	87325.32

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2382 SEARCH & RESCUE	2384 SEARCH & RESCUE	2390 DRUG FORFEITURE	2393 RECORD PRESERVA	2400 PARADISE IMPROV
310000	MEMES	22615.93	0.00	0.00	0.00	2749.17
335033	FWP TRAINING	7091.42	0.00	0.00	0.00	0.00
340000	CHARGES FOR	0.00	4000.00	0.00	13651.00	0.00
350000	FINES &	U99 0.00 U99	0.00 U99	2580.00 U99	0.00 U99	0.00
360000	MISCELLANEOUS	U99 449.00 U99	470.00 U99	0.00 U99	0.00 U99	0.00
370000	INVESTMENT &	U20 0.00 U20	1647.37 U20	0.00 U20	0.00 U20	0.00
	Total Revenues	30156.35	6117.37	2580.00	13651.00	2749.17

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2700 SANDERS COUNTY	2701 SANDERS COUNTY	2820 FUEL TAX	2830 JUNK MOTOR VEHI	2840 NOXIOUS WEED
334025	COUNTY-RESERVATION	0.00	0.00	0.00	0.00	9285.72
334026	RUSH SKELETON	0.00	0.00	0.00	0.00	3550.00
334027	RUSH SKELETON	0.00	0.00	0.00	0.00	22733.00
334028	EURASIAN	0.00	0.00	0.00	0.00	50495.84
334040	GASOLINE TAX	0.00	0.00	121838.20	0.00	0.00
335070	JUNK VEHICLE	0.00	0.00	0.00	16639.00	0.00
360000	MISCELLANEOUS	U99 7484.87	U99 207.12	U99 0.00	U99 0.00	U99 0.00
Total Revenues		7484.87	207.12	121838.20	16639.00	86064.56

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2850 911 EMERGENCY N	2859 COUNTY LAND INF	2860 LAND USE PLANNI	2865 DNRC GRANT	2902 RURAL ADDRESSIN
310000	TAXES	0.00	0.00	3884.72	0.00	0.00
333010	FOREST RESERVE ACT	0.00	0.00	0.00	0.00	232773.00
334065	LAND INFORMATION	0.00	3412.75	0.00	0.00	0.00
334122	RESOURCE GRANT &	0.00	0.00	0.00	40000.00	0.00
335081	E 911 EMERGENCY	90619.44	0.00	0.00	0.00	0.00
370000	INVESTMENT &	U20 7680.71	U20 0.00	U20 0.00	U20 0.00	U20 0.00
	Total Revenues	98300.15	3412.75	3884.72	40000.00	232773.00

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2918 LAW ENFORCEMENT	2950 DUI TASK FORCE	2956 CTEP(COMM.TRANS	2958 OFFICE OF EMERG	2960 PILT
310000	TAXES	0.00	0.00	0.00	29395.14	0.00
331026	DOMESTIC VIOLENCE	280736.21	0.00	0.00	0.00	0.00
331060	HIGH BRIDGE	0.00	0.00	50311.00	0.00	0.00
331190	EMPG GRANT	0.00	0.00	0.00	8944.00	0.00
335026	CONCEAL (DUI TASK	0.00	3325.00	0.00	0.00	0.00
337014	PILT	0.00	0.00	0.00	0.00	409130.00
340000	CHARGES FOR	0.00	0.00	0.00	557.87	0.00
	Total Revenues	280736.21	3325.00	50311.00	38897.01	409130.00

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2970 HEALTH PREVENTI	2971 WIC	2972 FAMILY PLANNING	2973 MCH GRANT	2978 TOBACCO GRANT	
311140	MCH GRANT	0.00	0.00	0.00	11782.00	0.00	
331141	WIC	0.00	66942.22	0.00	0.00	0.00	
331143	IMMUNIZATIONS	7006.00	0.00	0.00	0.00	0.00	
331148	TOBACCO GRANT	0.00	0.00	0.00	0.00	31040.00	
340000	CHARGES FOR	0.00	0.00	0.00	2881.58	0.00	
360000	MISCELLANEOUS	U99	0.00 U99	0.00 U99	1731.09 U99	6869.70 U99	0.00
	Total Revenues	7006.00	66942.22	1731.09	21533.28	31040.00	

SANDERS COUNTY
B.O.C. Schedule of Revenues by Fund
For the Year: 2008 - 2009

Account	Revenues	2987 HORSE RESCUE									
290000	MISCELLANEOUS	U99	18830.00	U99	0.00	U99	0.00	U99	0.00	U99	0.00
	Total Revenues		18830.00		0.00		0.00		0.00		0.00

SANDERS COUNTY
Special Revenue Fund
B.O.C. Schedule of Expenditure by Fund and by Object
For the Year: 2008 - 2009

Fund	Code	100		200-800		910-940		950		Total
		Personal Services	Code	Supplies	Code	Capitol Outlay	Code	Construction		
2110	ROAD FUND	E44	1016669.80	E44	707855.62	G44	705692.80	F44	0.00	2430218.22
2130	BRIDGE FUND	E44	13917.21	E44	16929.54	G44	0.00	F44	0.00	30846.75
2140	WEED CONTROL		98800.15		102576.11		0.00		0.00	201376.26
2150	PREDATORY ANIMAL CONTROL		0.00		115.00		0.00		0.00	115.00
2160	COUNTY FAIR		61923.69		266350.28		35212.82		0.00	363486.79
2170	AIRPORT FUND	E01	0.00	E01	42446.39	G01	228340.49	F01	0.00	270786.88
2190	COMPREHENSIVE INSURANCE		0.00		170940.00		0.00		0.00	170940.00
2200	INSECT FUND		0.00		16369.44		0.00		0.00	16369.44
2210	COUNTY PARKS	E61	36.67	E61	14643.17	G61	0.00	F61	0.00	14679.84
2220	LIBRARY FUND	E52	23245.12	E52	27452.23	G52	0.00	F52	0.00	50697.35
2230	COUNTY AMBULANCE		0.00		103343.04		0.00		0.00	103343.04
2240	COUNTY CEMETERY (NIARADA)		0.00		0.00		0.00		0.00	0.00
2260	EMERGENCY - DISASTER		0.00		0.00		0.00		0.00	0.00
2261	HAZ MAT EMERGENCY SERVICES		573.24		151.58		0.00		0.00	724.82
2280	SENIOR CITIZENS		0.00		200515.31		0.00		0.00	200515.31
2300	PUBLIC SAFETY (LAW)		1015572.06		403908.64		29500.00		0.00	1448980.70
2372	PERMISSIVE MEDICAL LEVY		0.00		88584.00		0.00		0.00	88584.00
2382	SEARCH & RESCUE		940.30		31753.02		0.00		0.00	32693.32
2384	SEARCH & RESCUE AUXILLARY		0.00		3370.00		27176.00		0.00	30546.00
2390	DRUG FORFEITURE		0.00		8129.67		0.00		0.00	8129.67
2393	RECORD PRESERVATION		0.00		5940.58		0.00		0.00	5940.58
2400	PARADISE IMPROVEMENT		0.00		2126.16		0.00		0.00	2126.16
2700	SANDERS COUNTY CHRISTMAS		0.00		7115.20		0.00		0.00	7115.20
2701	SANDERS COUNTY CRIME STOPPERS		0.00		94.10		0.00		0.00	94.10
2815	UST PROGRAM		0.00		0.00		0.00		0.00	0.00
2820	FUEL TAX	E44	0.00	E44	94194.62	G44	0.00	F44	0.00	94194.62
2830	JUNK MOTOR VEHICLE		2997.70		13385.67		0.00		0.00	16383.37
2840	NOXIOUS WEED		25802.99		60651.14		0.00		0.00	86454.13
2850	911 EMERGENCY NO.		13489.40		19946.19		0.00		0.00	33435.59
2859	COUNTY LAND INFORMATION		0.00		0.00		0.00		0.00	0.00
2860	LAND USE PLANNING		0.00		1350.19		0.00		0.00	1350.19
2865	DNRC GRANT		0.00		40000.00		0.00		0.00	40000.00
2902	RURAL ADDRESSING/TITLE III		0.00		14473.59		0.00		0.00	14473.59
2918	LAW ENFORCEMENT BLOCK GRANT		63878.46		183116.20		0.00		0.00	246994.66
2950	DUI TASK FORCE		0.00		2747.90		0.00		0.00	2747.90
2956	CTEP (COMM. TRANS. ENHANCEMENT		0.00		0.00		0.00		0.00	0.00
2958	OFFICE OF EMERGENCY		34740.62		3911.90		0.00		0.00	38652.52
2970	HEALTH PREVENTION GRANT		4046.52		0.00		0.00		0.00	4046.52
2971	WIC		37625.20		20148.67		0.00		0.00	57773.87
2972	FAMILY PLANNING		0.00		1539.35		0.00		0.00	1539.35
2973	MCH GRANT		11254.50		2123.04		0.00		0.00	13377.54
2974	BIOTERRORISM		0.00		0.00		0.00		0.00	0.00
2978	TOBACCO GRANT		27725.72		7446.84		0.00		0.00	35172.56
2987	HORSE RESCUE		0.00		9101.81		0.00		0.00	9101.81
2991	STIMULUS (High Bridge)		0.00		0.00		0.00		0.00	0.00
Total			2453239.35		2694846.19		1025922.11		0.00	6174007.65

FINANCIAL STATEMENTS

Individual Statements -- By fund type

3. Debt service funds

a. Balance Sheet

b. Statement of revenues, expenditures, and changes in fund balance

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7025	Fund No. 7130	Fund No. 7140	Fund No. 7150	Fund No. 7160
ASSETS						
101000	CASH	1,207.06	147,706.49	5,233.23	284.86	163.47
	Total for combined statement ----->	1,207.06	147,706.49	5,233.23	284.86	163.47
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		1,207.06	147,706.49	5,233.23	284.86	163.47
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	105,678.26	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	42,028.23	0.00	0.00	0.00
	Total for combined statement ----->	0.00	147,706.49	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	1,207.06	0.00	5,233.23	284.86	163.47
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	1,207.06	0.00	5,233.23	284.86	163.47
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		1,207.06	147,706.49	5,233.23	284.86	163.47
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		1,207.06	147,706.49	5,233.23	284.86	163.47

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7170	Fund No. 7171	Fund No. 7195	Fund No. 7199	Fund No. 7240
ASSETS						
101000	CASH	2,932.96	19.27	29,100.22	1,243.36	55,438.69
	Total for combined statement ----->	2,932.96	19.27	29,100.22	1,243.36	55,438.69
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	19,662.50
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	5,397.50
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	25,060.00
TOTAL ASSETS		2,932.96	19.27	29,100.22	1,243.36	80,498.69
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	80,498.69
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	2,932.96	19.27	29,100.22	1,243.36	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	2,932.96	19.27	29,100.22	1,243.36	80,498.69
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		2,932.96	19.27	29,100.22	1,243.36	80,498.69
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		2,932.96	19.27	29,100.22	1,243.36	80,498.69

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7245	Fund No. 7270	Fund No. 7280	Fund No. 7290	Fund No. 7300
ASSETS						
191000	CASH	63,938.11	62,454.32	3,497.84	4,106.29	54,672.50
	Total for combined statement ----->	63,938.11	62,454.32	3,497.84	4,106.29	34,678.50
113000	REAL PROPERTY TAXES RECEIVABLE	4,270.00	3,045.00	2,296.81	864.54	6,179.53
114000	MOBILE HOME TAXES RECEIVABLE	3,010.00	1,222.50	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	7,280.00	4,267.50	2,296.81	864.54	6,179.53
TOTAL ASSETS		71,218.11	66,721.82	5,794.65	4,970.83	40,858.03
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	71,218.11	126,586.36	5,794.65	4,970.83	40,858.03
212200	DUE TO STATE	0.00	11,532.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	71,218.11	138,118.36	5,794.65	4,970.83	40,858.03
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		71,218.11	138,118.36	5,794.65	4,970.83	40,858.03
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	(71,396.54)	0.00	0.00	0.00
	Total for combined statement ----->	0.00	(71,396.54)	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		71,218.11	66,721.82	5,794.65	4,970.83	40,858.03

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7310	Fund No. 7315	Fund No. 7320	Fund No. 7330	Fund No. 7340
ASSETS						
101000 CASH		8,528.44	1,436.81	217,330.14	15,658.19	44,270.32
	Total for combined statement ----->	8,528.44	1,436.81	217,330.14	15,658.19	44,270.32
113000 REAL PROPERTY TAXES RECEIVABLE		1,276.23	(42.23)	7,989.94	1,319.23	2,333.32
114000 MOBILE HOME TAXES RECEIVABLE		84.31	7.67	490.30	135.92	75.78
115000 PERSONAL PROPERTY TAXES RECEIVABLE		464.97	40.36	3,813.59	1,253.69	3,436.45
116000 2000 PROTESTED TAXES RECEIVABLE		120.04	97.00	0.04	(0.03)	0.00
	Total for combined statement ----->	1,945.55	102.80	12,293.87	2,708.81	5,845.55
TOTAL ASSETS		10,473.99	1,539.61	229,624.01	18,367.00	50,115.87
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000 WARRANTS PAYABLE		0.00	0.00	0.00	0.00	0.00
202000 ACCOUNTS PAYABLE		0.00	0.00	0.00	0.00	0.00
203200 PROTESTED TAX ACCOUNTS PAYABLE		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000 INTERFUND PAYABLE		0.00	0.00	0.00	0.00	0.00
212100 DUE TO SPECIAL DISTRICTS		10,473.99	1,539.61	229,624.01	10,701.71	57,781.16
212200 DUE TO STATE		0.00	0.00	0.00	0.00	0.00
212300 DUE TO SCHOOLS		0.00	0.00	0.00	7,665.29	(7,665.29)
212400 DUE TO CITIES		0.00	0.00	0.00	0.00	0.00
212500 DUE TO OTHER AGENCY		0.00	0.00	0.00	0.00	0.00
212600 DUE TO CSED WAGE WITHHOLDING		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	10,473.99	1,539.61	229,624.01	18,367.00	50,115.87
223400 DEFERRED REVENUE - PROTESTED		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		10,473.99	1,539.61	229,624.01	18,367.00	50,115.87
FUND EQUITY						
271000 UNRESERVED FUND BALANCE		0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		10,473.99	1,539.61	229,624.01	18,367.00	50,115.87

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7345	Fund No. 7350	Fund No. 7355	Fund No. 7360	Fund No. 7365
ASSETS						
201000	CASH	60,532.87	12,087.08	207,073.51	115,283.64	9,263.06
	Total for combined statement ----->	60,532.87	12,087.08	207,073.51	115,283.64	9,263.06
113000	REAL PROPERTY TAXES RECEIVABLE	3,943.11	793.31	698.55	1,615.91	679.24
114000	MOBILE HOME TAXES RECEIVABLE	89.10	137.95	42.65	63.32	29.04
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,753.16	153.07	329.06	576.67	249.49
116000	2000 PROTESTED TAXES RECEIVABLE	0.01	0.00	0.01	0.02	0.01
	Total for combined statement ----->	5,785.38	1,084.33	1,070.27	2,255.92	957.78
TOTAL ASSETS		66,318.25	13,171.41	208,143.78	117,539.56	10,220.84
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	66,561.73	13,171.41	208,143.78	117,539.56	10,220.84
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	(243.48)	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	66,318.25	13,171.41	208,143.78	117,539.56	10,220.84
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		66,318.25	13,171.41	208,143.78	117,539.56	10,220.84
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		66,318.25	13,171.41	208,143.78	117,539.56	10,220.84

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7370	Fund No. 7371	Fund No. 7372	Fund No. 7373	Fund No. 7375
ASSETS						
110000	CASH	9,759.68	27,927.44	1,301.60	3,490.36	44,141.17
	Total for combined statement ----->	9,759.68	27,927.44	1,301.60	3,490.36	44,141.17
113000	REAL PROPERTY TAXES RECEIVABLE	374.25	526.15	162.14	852.57	1,035.00
114000	MOBILE HOME TAXES RECEIVABLE	19.28	24.26	18.00	13.00	832.50
115000	PERSONAL PROPERTY TAXES RECEIVABLE	353.33	541.38	46.88	1,260.33	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.01	0.00	0.00	0.00
	Total for combined statement ----->	746.86	1,091.80	227.02	2,125.90	1,867.50
TOTAL ASSETS		10,506.54	29,019.24	1,528.62	5,616.26	46,008.67
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	10,506.54	29,019.24	1,528.62	5,616.26	46,008.67
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	10,506.54	29,019.24	1,528.62	5,616.26	46,008.67
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		10,506.54	29,019.24	1,528.62	5,616.26	46,008.67
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		10,506.54	29,019.24	1,528.62	5,616.26	46,008.67

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7380	Fund No. 7385	Fund No. 7390	Fund No. 7395	Fund No. 7400
ASSETS						
101000	CASH	4,533.86	10,510.77	71,893.68	117,927.11	44.00
	Total for combined statement ----->	4,533.86	10,510.77	71,893.68	117,927.11	44.00
113000	REAL PROPERTY TAXES RECEIVABLE	2,325.00	1,110.86	0.00	1,043.69	0.00
114000	MOBILE HOME TAXES RECEIVABLE	2,340.00	0.00	202.50	80.65	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	550.70	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	6.79	0.00
	Total for combined statement ----->	4,665.00	1,110.86	202.50	1,681.83	0.00
	TOTAL ASSETS	9,198.86	11,621.63	72,096.18	119,608.94	44.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	(8,124.00)	0.00	(10,344.00)	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	59,495.89	11,621.63	136,137.63	119,608.94	0.00
212200	DUE TO STATE	8,124.00	0.00	10,344.00	0.00	44.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	59,495.89	11,621.63	136,137.63	119,608.94	44.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES ----->	59,495.89	11,621.63	136,137.63	119,608.94	44.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	(50,297.03)	0.00	(64,041.45)	0.00	0.00
	Total for combined statement ----->	(50,297.03)	0.00	(64,041.45)	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	9,198.86	11,621.63	72,096.18	119,608.94	44.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7401	Fund No. 7402	Fund No. 7403	Fund No. 7404	Fund No. 7405
ASSETS						
101000	CASH	135,274.47	0.00	0.00	0.00	0.00
	Total for combined statement ----->	135,274.47	0.00	0.00	0.00	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS						
		135,274.47	0.00	0.00	0.00	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	135,274.47	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	135,274.47	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->						
		135,274.47	0.00	0.00	0.00	0.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE						
		135,274.47	0.00	0.00	0.00	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7407	Fund No. 7408	Fund No. 7410	Fund No. 7411	Fund No. 7413
ASSETS						
111000	CASH	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES ----->	0.00	0.00	0.00	0.00	0.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	0.00	0.00	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7414	Fund No. 7415	Fund No. 7416	Fund No. 7417	Fund No. 7419
ASSETS						
101500	CASH	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		0.00	0.00	0.00	0.00	0.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		0.00	0.00	0.00	0.00	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7421	Fund No. 7422	Fund No. 7424	Fund No. 7427	Fund No. 7428
ASSETS						
202000	CASH	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS						
		0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->						
		0.00	0.00	0.00	0.00	0.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE						
		0.00	0.00	0.00	0.00	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7434	Fund No. 7435	Fund No. 7437	Fund No. 7444	Fund No. 7445
ASSETS						
20100	CASH	(45.00)	0.00	0.00	0.00	0.00
	Total for combined statement ----->	(45.00)	0.00	0.00	0.00	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		(45.00)	0.00	0.00	0.00	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	(45.00)	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	(45.00)	0.00	0.00	0.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		(45.00)	0.00	0.00	0.00	0.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		(45.00)	0.00	0.00	0.00	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7449	Fund No. 7451	Fund No. 7458	Fund No. 7461	Fund No. 7462
ASSETS						
101000	CASH	6.25	3,348.58	1,356.97	1,993.00	75.00
	Total for combined statement ----->	6.25	3,348.58	1,356.97	1,993.00	75.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		6.25	3,348.58	1,356.97	1,993.00	75.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	6.25	3,348.58	1,356.97	1,993.00	75.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	6.25	3,348.58	1,356.97	1,993.00	75.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		6.25	3,348.58	1,356.97	1,993.00	75.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		6.25	3,348.58	1,356.97	1,993.00	75.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7463	Fund No. 7465	Fund No. 7467	Fund No. 7468	Fund No. 7471
ASSETS						
101000	CASH	990.00	850.00	745.00	143.00	0.00
	Total for combined statement ----->	990.00	850.00	745.00	143.00	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS		990.00	850.00	745.00	143.00	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	990.00	850.00	745.00	143.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	990.00	850.00	745.00	143.00	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		990.00	850.00	745.00	143.00	0.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		990.00	850.00	745.00	143.00	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7510	Fund No. 7521	Fund No. 7522	Fund No. 7523	Fund No. 7527
ASSETS						
100000	CASH	0.00	4,468.04	71.95	0.00	4,178.07
	Total for combined statement ----->	0.00	4,468.04	71.95	0.00	4,178.07
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	(524.03)	0.00	0.00	(3,498.18)
114000	MOBILE HOME TAXES RECEIVABLE	0.00	411.63	0.00	0.00	2,743.51
115000	PERSONAL PROPERTY TAXES RECEIVABLE	2,518.80	4,227.59	0.00	0.00	28,183.41
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.10
	Total for combined statement ----->	2,518.80	4,115.19	0.00	0.00	27,428.84
TOTAL ASSETS		2,518.80	8,583.23	71.95	0.00	31,606.91
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	2,518.80	7,976.17	69.39	0.00	34,894.11
212300	DUE TO SCHOOLS	0.00	607.06	2.56	0.00	(3,287.20)
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSFD WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	2,518.80	8,583.23	71.95	0.00	31,606.91
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		2,518.80	8,583.23	71.95	0.00	31,606.91
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		2,518.80	8,583.23	71.95	0.00	31,606.91

Acct. #	Description	Fund No. 7528	Fund No. 7529	Fund No. 7530	Fund No. 7531	Fund No. 7532
ASSETS						
101000	CASH	479.73	1,105.79	395.79	9,070.42	263.85
	Total for combined statement ----->	479.73	1,105.79	395.79	9,070.42	263.85
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	(2,884.93)	0.00	(1,923.18)	0.00
114000	MOBILE HOME TAXES RECEIVABLE	0.00	2,263.44	0.00	1,509.26	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	23,251.41	0.00	15,500.74	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.08	0.00	0.05	0.00
	Total for combined statement ----->	0.00	22,630.00	0.00	15,086.87	0.00
TOTAL ASSETS						
		479.73	23,735.79	395.79	24,157.29	263.85
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	462.62	34.16	381.67	22.77	254.45
212300	DUE TO SCHOOLS	17.11	23,701.63	14.12	24,134.52	9.40
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	479.73	23,735.79	395.79	24,157.29	263.85
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->						
		479.73	23,735.79	395.79	24,157.29	263.85
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE						
		479.73	23,735.79	395.79	24,157.29	263.85

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7533	Fund No. 7534	Fund No. 7551	Fund No. 7564	Fund No. 7700
ASSETS						
210000	CASH	0.00	0.00	866.25	9,680.86	4,923,782.00
	Total for combined statement ----->	0.00	0.00	866.25	9,680.86	4,923,782.00
113000	REAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	20,993.93	137,542.43
114000	MOBILE HOME TAXES RECEIVABLE	0.00	0.00	0.00	0.00	6,430.09
115000	PERSONAL PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	57,928.90
116000	2000 PROTESTED TAXES RECEIVABLE	0.00	0.00	0.00	9.37	11,164.91
	Total for combined statement ----->	0.00	0.00	0.00	21,003.30	213,066.33
	TOTAL ASSETS	0.00	0.00	866.25	30,684.16	5,136,848.33
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	866.25	30,684.16	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	5,136,848.33
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	866.25	30,684.16	5,136,848.33
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES ----->	0.00	0.00	866.25	30,684.16	5,136,848.33
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	0.00	0.00	866.25	30,684.16	5,136,848.33

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7701	Fund No. 7811	Fund No. 7820	Fund No. 7830	Fund No. 7840
ASSETS						
101000	CASH	2,571,369.79	0.00	149,069.26	75,432.75	216,050.91
	Total for combined statement ----->	2,571,369.79	0.00	149,069.26	75,432.75	216,050.91
113000	REAL PROPERTY TAXES RECEIVABLE	102,471.91	0.00	22,620.66	9,016.97	32,812.38
114000	MOBILE HOME TAXES RECEIVABLE	4,805.81	0.00	1,061.37	459.28	1,703.62
115000	PERSONAL PROPERTY TAXES RECEIVABLE	45,986.79	0.00	10,202.63	4,117.51	14,701.84
116000	2000 PROTESTED TAXES RECEIVABLE	7,906.76	0.00	1,719.58	701.53	2,605.15
	Total for combined statement ----->	161,171.27	0.00	35,604.24	14,295.29	51,822.99
	TOTAL ASSETS	2,732,541.06	0.00	184,673.50	89,728.04	267,873.90
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	25.43
212200	DUE TO STATE	0.00	0.00	65.69	93.44	129.89
212300	DUE TO SCHOOLS	2,732,541.06	0.00	(429,070.88)	(153,197.76)	(598,451.04)
212400	DUE TO CITIES	0.00	0.00	0.00	0.00	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	2,732,541.06	0.00	(429,005.19)	(153,104.32)	(598,295.72)
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES ----->	2,732,541.06	0.00	(429,005.19)	(153,104.32)	(598,295.72)
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	613,678.69	242,832.36	866,169.62
	Total for combined statement ----->	0.00	0.00	613,678.69	242,832.36	866,169.62
	TOTAL LIABILITIES AND FUND BALANCE	2,732,541.06	0.00	184,673.50	89,728.04	267,873.90

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7850	Fund No. 7851	Fund No. 7852	Fund No. 7860	Fund No. 7861
ASSETS						
102000	CASH	27,840.22	0.00	5,163.89	24,778.15	0.00
	Total for combined statement ----->	27,840.22	0.00	5,163.89	24,778.15	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	19,823.31	0.00	3,249.70	16,309.43	0.00
114000	MOBILE HOME TAXES RECEIVABLE	276.34	0.00	77.27	840.09	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	3,495.59	0.00	1,253.18	4,006.95	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	914.24	0.00	349.71	4,762.40	0.00
	Total for combined statement ----->	24,509.48	0.00	4,929.86	25,918.87	0.00
	TOTAL ASSETS	52,349.70	0.00	10,093.75	50,697.02	0.00
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	52,349.70	0.00	10,093.75	50,697.02	0.00
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	52,349.70	0.00	10,093.75	50,697.02	0.00
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES ----->	52,349.70	0.00	10,093.75	50,697.02	0.00
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES AND FUND BALANCE	52,349.70	0.00	10,093.75	50,697.02	0.00

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7865	Fund No. 7870	Fund No. 7871	Fund No. 7872	Fund No. 7873
ASSETS						
	CASH	8,157.05	13,071.13	0.00	532.47	0.00
	Total for combined statement ----->	8,157.05	13,071.13	0.00	532.47	0.00
113000	REAL PROPERTY TAXES RECEIVABLE	5,199.53	18,688.82	325.00	1,138.37	181.07
114000	MOBILE HOME TAXES RECEIVABLE	318.46	232.01	0.00	0.00	0.00
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,734.22	2,561.16	0.00	0.00	0.00
116000	2000 PROTESTED TAXES RECEIVABLE	733.76	262.56	0.00	0.00	0.00
	Total for combined statement ----->	7,985.97	21,744.55	325.00	1,138.37	181.07
TOTAL ASSETS		16,143.02	34,815.68	325.00	1,670.84	181.07
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00
202000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	0.00
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	0.00
212200	DUE TO STATE	0.00	0.00	0.00	0.00	0.00
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	0.00
212400	DUE TO CITIES	16,143.02	34,815.68	325.00	1,670.84	181.07
212500	DUE TO OTHER AGENCY	0.00	0.00	0.00	0.00	0.00
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	16,143.02	34,815.68	325.00	1,670.84	181.07
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->		16,143.02	34,815.68	325.00	1,670.84	181.07
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES AND FUND BALANCE		16,143.02	34,815.68	325.00	1,670.84	181.07

SANDERS COUNTY
Combining Balance Sheet --Trust and Agency Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 7875	Fund No. 7910	Fund No. 7920	Fund No. 7930	Total All Funds
ASSETS						
101000	CASH	2,409.53	167,870.13	1,184.15	960,707.58	10,717,735.43
	Total for combined statement ----->	2,409.53	167,870.13	1,184.15	960,707.58	10,717,735.43
113000	REAL PROPERTY TAXES RECEIVABLE	1,770.77	0.00	0.00	0.00	447,668.61
114000	MOBILE HOME TAXES RECEIVABLE	107.71	0.00	0.00	0.00	37,556.12
115000	PERSONAL PROPERTY TAXES RECEIVABLE	1,010.20	0.00	0.00	0.00	235,504.05
116000	2000 PROTESTED TAXES RECEIVABLE	13.27	0.00	0.00	0.00	31,367.37
	Total for combined statement ----->	2,901.95	0.00	0.00	0.00	752,096.15
TOTAL ASSETS						
		5,311.48	167,870.13	1,184.15	960,707.58	11,469,831.58
LIABILITIES AND FUND EQUITY						
LIABILITIES						
201000	WARRANTS PAYABLE	0.00	167,912.27	0.00	960,707.58	1,128,619.85
202000	ACCOUNTS PAYABLE	0.00	0.00	1,184.15	0.00	106,862.41
203200	PROTESTED TAX ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	42,028.23
	Total for combined statement ----->	0.00	167,912.27	1,184.15	960,707.58	1,277,510.49
211000	INTERFUND PAYABLE	0.00	0.00	0.00	0.00	(18,468.00)
212100	DUE TO SPECIAL DISTRICTS	0.00	0.00	0.00	0.00	1,475,253.32
212200	DUE TO STATE	0.00	0.00	0.00	0.00	253,234.84
212300	DUE TO SCHOOLS	0.00	0.00	0.00	0.00	6,733,625.43
212400	DUE TO CITIES	5,311.48	0.00	0.00	0.00	171,587.56
212500	DUE TO OTHER AGENCY	0.00	(43.08)	0.00	0.00	40,141.35
212600	DUE TO CSED WAGE WITHHOLDING	0.00	0.94	0.00	0.00	0.94
	Total for combined statement ----->	5,311.48	(42.14)	0.00	0.00	8,655,375.44
223400	DEFERRED REVENUE - PROTESTED	0.00	0.00	0.00	0.00	0.00
	Total for combined statement ----->	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES ----->						
		5,311.48	167,870.13	1,184.15	960,707.58	9,932,885.93
FUND EQUITY						
271000	UNRESERVED FUND BALANCE	0.00	0.00	0.00	0.00	1,536,945.65
	Total for combined statement ----->	0.00	0.00	0.00	0.00	1,536,945.65
TOTAL LIABILITIES AND FUND BALANCE						
		5,311.48	167,870.13	1,184.15	960,707.58	11,469,831.58

SANDERS COUNTY
Combining Balance Sheet --Debt Service Funds
For the Year 2008-2009

Acct. #	Description	Fund No.	3010

ASSETS			
115000	PERSONAL PROPERTY TAXES RECEIVABLE		0.00
	Total for combined statement ----->		0.00
TOTAL ASSETS			0.00

Acct. #	Description	Fund No. 1000
REVENUE		
TAXES		
311010	REAL PROPERTY TAXES	1,001,990.58
311020	PERSONAL PROPERTY TAXES	14,959.08
311021	MOBILE HOME TAXES	3,642.94
312000	PENALTIES AND INTEREST ON DELINQUENT TAX	3,735.45
314140	LOCAL OPTION TAX	324,653.44
316000	ENTITLEMENT LEVY TAX TRANSFER	243,673.00
Total	Taxes and Assessments	1,592,654.49
LICENSES AND PERMITS		
322050	AMUSEMENT LICENSES & PERMITS	75.00
Total	LICENSES AND PERMITS	75.00
INTERGOVERNMENTAL REVENUES		
331045	HELP AMERICA VOTE ACT (HAVA)	2,810.00
331115	BIOTERRORISM	44,477.40
331179	JUVENILE DETENTION	9,706.61
334018	CART (Child Abuse Response Team)	4,250.00
335010	LIQUOR TAX APPORTIONMENT	3,600.00
335095	COURT REIMB. CLK OF COURT	32,693.81
335110	LIVE CARD GAME TABLE PERMIT	300.00
335120	GAMBLING PERMIT LICENSE FEES	3,625.00
Total	INTERGOVERNMENTAL REVENUES	101,462.82
CHARGES FOR SERVICES		
341025	IV-E STATE REIMBURSEMENT	66,955.25
341026	COST OF PROSECUTION REVENUE	1,113.00
341030	CA SURCHARGE	1,123.40
341040	CLERK AND RECORDER FEES	83,634.92
341050	DISTRICT COURT CLERK FEES	5,129.75
341060	COUNTY TREASURER FEES	8,466.63
341065	WEB TAX PROGRAM	5,600.00
341071	FLOODPLAIN FEES	760.00
341073	MAPPING PRODUCTS	1,171.00
341080	SUBDIVISION REVIEW	56,878.00
341082	SERVE SAFE	645.00
341086	SEPTIC SYSTEM REG.	31,275.00
342022	HERON RURAL FIRE	5,000.00
342023	NOXON RURAL FIRE	2,500.00
342024	TROUT CREEK RURAL FIRE	23,500.00
342025	THOMPSON FALLS RURAL FIRE	33,150.00
344017	HEP B	1,214.00
344020	RODENT CONTROL	866.12
344030	HEALTH INSPECTION FEES	4,563.50
344091	IMMUNIZATIONS	9,597.99
344092	T.B. CONTROL	836.00
345010	EXTENSION OFFICE FEES	1,049.00

Acct. #	Description	Fund No. 1000

Total	CHARGES FOR SERVICES	345,028.56
FINES & FORFEITURES		
351010	JUSTICE OF THE PEACE FINES	57,289.98
351015	JP VICTIMS AND WITNESS ADVOCATE SURCHARGE	235.50
351020	DISTRICT COURT SURCHARGES	270.28
Total	FINES & FORFEITURES	57,795.76
MISCELLANEOUS REVENUE		
360214	BAD CHECK/PROSECUTION FEES	2,599.04
361010	LEASE	250.00
362007	CREDIT CARD CONVENIENCE FEE	1,911.96
362009	AMBULANCE SERVICES REIMBURSEMENTS	867.91
362010	MISC. REIMBURSEMENTS	28,620.78
362011	NOTARY FEES	64.30
362012	ELECTION REIMBURSEMENTS	8,249.58
362020	BUILDING RENTAL	4,167.12
Total	MISCELLANEOUS REVENUE	46,730.69
INVESTMENT & ROYALTY EARNINGS		
371000	INVESTMENT EARNINGS	205,323.81
Total	INVESTMENT & ROYALTY EARNINGS	205,323.81
Total Revenues		2,349,071.13

EXPENDITURES

COUNTY GOVERNMENT		
410100	LEGISLATIVE SERVICES	240,098.73
410331	DISTRICT COURT	111,046.31
410332	DISTRICT COURT JURORS	15,892.71
410338	COURT ORDERED PSYCHIATRIC EXAMINATIONS	1,250.00
410340	JUSTICE COURT	153,599.36
410500	CLERK AND RECORDER	192,577.28
410530	AUDITING	28,139.55
410540	TREASURER	210,398.73
410541	Treasurer C. C. Convenience Fee	978.47
410600	ELECTIONS	85,187.03
411000	PLANNING AND RESEARCH SERVICES	108.81
411020	LAND SERVICES	260,285.99
411021	LAND OPERATIONAL SERVICES	5,639.66
411100	COUNTY ATTORNEY	339,513.19
411200	FACILITIES ADMINISTRATION	121,455.48
411240	IMPROVEMENTS	34,341.50
411241	ADA COMPLIANCE IMPROVEMENTS	345.50
411300	COMPUTER	109,373.58
411600	SUPERINTENDENT OF SCHOOLS	7,652.84
411700	CENTRAL STORES	66,539.25
411800	OTHER GENERAL GOVERNMENT SERVICES	61,136.35

SANDERS COUNTY
General Fund -- Combining Revenue/Expenditure Report
For the Year 2008-2009

Acct. #	Description	Fund No.	1000

Total	COUNTY GOVERNMENT		2,045,560.32

PUBLIC SAFETY

420152	COUNTY ATTORNEY GRANTS		90.00
420250	YOUTH DETENTION		41,591.52
420730	CRITICAL INCIDENT STRESS MANAGEMENT		3,693.17
420730	AMBULANCE SERVICES		867.91
Total	PUBLIC SAFETY		46,242.60

PUBLIC HEALTH

440130	VITAL STATISTICS		159.00
440150	BIOTERRORISM-HEALTH EMERGENCIES		21,469.40
440170	COUNTY NURSE		40,223.66
440171	MCH GRANT		8,856.56
440400	CARE OF INSANE		24,213.14
440401	MENTAL HEALTH		10,260.00
440430	CHILD DEVELOPMENT		1,312.00
440700	RODENT CONTROL		752.52
Total	PUBLIC HEALTH		107,246.28

SOCIAL AND ECONOMIC SERVICES

450136	BURIAL OF INDIGENTS		9,000.00
450200	BURIAL OF SOLDIERS		12,310.00
450400	COUNTY AGENT		91,910.54
450410	FCS 4-H		28,706.57
Total	SOCIAL AND ECONOMIC SERVICES		141,927.11

HOUSING & COMMUNITY DEVELOPMENT

470300	ECONOMIC DEVELOPMENT		10,752.00
Total	HOUSING & COMMUNITY DEVELOPMENT		10,752.00

Total Expenditures 2,351,728.31

OTHER FINANCING SOURCES (USES)

383000	TRANSFER FROM OTHER FUNDS		199,301.39
521000	INTERFUND OPERATING TRANSFERS OUT	(	142,504.00)

Total Other Financing Sources (Uses) 56,797.39

SANDERS COUNTY
General Fund -- Combining Revenue/Expenditure Report
For the Year 2008-2009

Acct. #	Description	Fund No. 1000
	Excess Revenues and other sources over (under) expenditures and other uses	54,140.21
	Fund Equity, July 1, 2008	2,598,867.29
	Restatements/Prior Period Adjustments	(22,491.94)
	Fund Equity, July 1, 2008 as Restated	2,576,375.35
	Residual Equity transfers in (out)	633.64
	Fund Equity June 30, 2009	2,631,149.20

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SANDERS COUNTY
Debt Service Funds -- Combining Revenue/Expenditure Report
For the Year 2008-2009

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Acct. #	Description	Fund No.	3010
	Excess Revenues and other sources over (under) expenditures and other uses		0.00
	Fund Equity, July 1, 2008		0.00
	Fund Equity June 30, 2009		0.00

FINANCIAL STATEMENTS

Individual Statements -- By fund type

4. Capital project funds

a. Balance Sheet

b. Statement of revenues, expenditures, and changes in fund balance

SANDERS COUNTY
Combining Balance Sheet --Capital Projects Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 4000

ASSETS		
102000	CASH	1,275.87
	Total for combined statement ----->	1,275.87
TOTAL ASSETS		1,275.87
LIABILITIES AND FUND EQUITY		
LIABILITIES		
271000	UNRESERVED FUND BALANCE	1,275.87
	Total for combined statement ----->	1,275.87
TOTAL LIABILITIES AND FUND BALANCE		1,275.87

SANDERS COUNTY
Capital Projects Funds - 4000 JMV CAPITOL IMPROVEMENTS
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year 2008-2009

Account	Item Code	Actual	Budget After Transfers	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)				
383000 TRANSFER FROM OTHER FUNDS		255.63	0.00	255.63
TOTAL OTHER FINANCING SOURCES (USES)		255.63	0.00	255.63
Excess Revenues and other sources over (under) expenditures and other uses				
		255.63	0.00	255.63
FUND EQUITY, July 1, 2008		1,020.24		
RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS		0.00	0.00	0.00
FUND EQUITY, July 1, 2008 as Restated		1,020.24		
FUND EQUITY June 30, 2009		1,275.87		

SANDERS COUNTY
Capital Projects Funds -- Combining Revenue/Expenditure Report
For the Year 2008-2009

Acct. #	Description	Fund No.	4000

EXPENDITURES			
383000	TRANSFER FROM OTHER FUNDS		255.63
	Total Other Financing Sources (Uses)		255.63
	Excess Revenues and other sources over (under) expenditures and other uses		255.63
	Fund Equity, July 1, 2008		1,020.24
	Fund Equity June 30, 2009		1,275.87

FINANCIAL STATEMENTS

Individual Statements -- By fund type

5. Enterprise funds

a. Balance Sheet

b. Statement of revenues, expenditures, and changes in retained earnings

Acct. #	Description	Fund No. 5410
ASSETS		
100000	CASH	279,080.36
	Total for combined statement ----->	279,080.36
113000	REAL PROPERTY TAXES RECEIVABLE	91,182.57
114000	MOBILE HOME TAXES RECEIVABLE	109,923.95
116000	2000 PROTESTED TAXES RECEIVABLE	0.00
	Total for combined statement ----->	201,106.52
Property, Plant & Equipment		
181000	LAND	54,440.00
182000	BUILDINGS	380,972.54
184000	IMPROVEMENTS OTHER THAN BUILDINGS	1,499.00
186000	MACHINERY AND EQUIPMENT	1,251,418.09
	Total for combined statement ----->	1,688,329.63
Less Accumulated Depreciation		
182100	ALLOWANCE FOR DEPRECIATION	(133,920.40)
184100	ALLOWANCE FOR DEPRECIATION	(1,499.00)
186100	ALLOWANCE FOR DEPRECIATION	(918,406.17)
	Total for combined statement ----->	(1,053,825.57)
TOTAL ASSETS		1,114,690.94
LIABILITIES AND FUND EQUITY		
Current Liabilities		
209100	CURRENT COMPENSATED ABSENCES	12,115.00
	Total for combined statement ----->	12,115.00
Long Term Liabilities		
239000	COMPENSATED ABSENCES PAYABLE	9,486.00
	Total for combined statement ----->	9,486.00
TOTAL LIABILITIES ----->		21,601.00
FUND EQUITY		
271000	UNRESERVED FUND BALANCE	(77,827.60)
272000	UNRESERVED RETAINED EARNINGS	1,191,309.93
272500	ADJUSTMENT TO PY ACCOUNTING RECORDS	(20,392.39)
	Total for combined statement ----->	1,093,089.94
TOTAL LIABILITIES AND FUND EQUITY		1,114,690.94

Combined Statement of Revenues, Expenses and Changes in Retained Earnings
All Proprietary Fund Types and Nonexp. Trust Funds
For the Year 2008-2009

Acct. #	Description	Fund No. 5410	Total All Funds			
OPERATING REVENUES						
340000	Charges for service	117,636.83	117,636.83			
360/etc.	Miscellaneous	0.00	0.00			
363000	Special Assessments	0.00	0.00			
390000	Internal Services	0.00	0.00			
	TOTAL OPERATING REVENUE	117,636.83	117,636.83			
OPERATING EXPENSES						
100	Personal services	287,625.13	287,625.13			
200	Supplies	0.00	0.00			
300	Purchased services	386,503.74	386,503.74			
400	Building Material	0.00	0.00			
500	Fixed charges	9,206.64	9,206.64			
810	Loss/bad debt expenses	0.00	0.00			
930	Depreciation/Retained Earnings	55,152.00	55,152.00			
840	Depreciation/Contrib. Cap.	0.00	0.00			
	Other	0.00	0.00			
	TOTAL OPERATING EXPENSES	738,487.51	738,487.51			
	OPERATING INCOME (LOSS)	(620,850.68)	(620,850.68)			
NON-OPERATING REVENUES (EXPENSES)						
310000	Tax revenue	730,544.09	730,544.09			
320000	Licenses and permits revenue	0.00	0.00			
330000	Intergovernmental revenue	0.00	0.00			
361/371	Interest/Investment revenue	7,384.35	7,384.35			
490000	Debt service interest expense	0.00	0.00			
	TOTAL NON-OPERATING REVENUE (EXPENSES)	737,928.44	737,928.44			
	INCOME (LOSS) BEFORE OPERATING TRANSFERS	117,077.76	117,077.76			
OTHER FINANCING SOURCES (USES)						
381000	Proc. of Gen. Long-Term Debt	0.00	0.00			
382000	Proc. of Gen. Fixed Asset Disp.	0.00	0.00			
383000	Transfers in	0.00	0.00			
520000	Transfers out	0.00	0.00			
	TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00			
	NET INCOME (LOSS)	117,077.76	117,077.76			
ADD DEPR. CLOSED TO CONTRIB. ACCT.						
	INCREASE (DECREASE) IN RETAINED EARNINGS	117,077.76	117,077.76	0.00	0.00	0.00
	RETAINED EARNINGS July 1, 2008	1,074,232.17	1,074,232.17			
	RESTATEMENTS/PRIOR PERIOD ADJUSTMENTS	(20,392.39)	(20,392.39)			
	RET. EARNINGS July 1, 2008 AS RESTATED	1,053,839.78	1,053,839.78			
	RESIDUAL EQUITY TRANSFERS IN (OUT)	0.00	0.00			
	RETAINED EARNINGS June 30, 2009	1,170,917.54	1,170,917.54			

FINANCIAL STATEMENTS

Individual Statements -- By fund type

6. Internal service funds

a. Balance Sheet

b. Statement of revenues, expenditures, and changes in fund balance

FINANCIAL STATEMENTS

Individual Statements -- By fund type

7. Trust and agency funds

a. Balance Sheet

b. Statement of revenues, expenditures, and changes in fund balance

SANDERS COUNTY
Non-Expendable Trust Only -- Combining Revenue/Expenditure Report
For the Year 2008-2009

Acct. #	Description	Fund No. 7015	Fund No. 7025	Total All Funds
	Net Income (Loss)	0.00	0.00	0.00
	Fund Balance, July 1, 2008	0.00	0.00	0.00
	Fund Balance June 30, 2009	0.00	0.00	0.00

FINANCIAL STATEMENTS

Individual Statements -- By account group

8. Group Accounts

b. Statement of changes in long-term debt

SANDERS COUNTY
Long-Term Debt Statement of Changes
For the Year: 2008 - 2009

9500 GENERAL LONG TERM DEBT GROUP OF ACCOUNTS

Account	Opening Balance	Current Year Changes	Ending Balance
174100 COMP. ABSENCES	215944.18	0.00	215944.18
174340 INTERCAP LOAN PAYABLE (SHERIFF)	4586.80	0.00	4586.80
174350 INTERCAP LOAN PAYABLE (FAIR)	121314.61	0.00	121314.61
Total Assets	341845.59	0.00	341845.59
235400 NOTES / LOANS / INTERCAP	125901.41	0.00	125901.41
239000 COMPENSATED ABSENCES PAYABLE	215944.18	0.00	215944.18
Total Debt Payable	341845.59	0.00	341845.59

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FINANCIAL STATEMENTS

III. Supplementary schedules

- a. Combined statement of cash receipts and disbursements -- All funds

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2008-2009

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL FUND						
101000 CASH	2,502,193.85	2,357,856.68	1,202,335.43	17,011.27	3,450,781.99	2,594,592.70
102000 Cash/Investment (Restricted)	500.00	0.00	0.00	0.00	0.00	500.00
Total Fund	2,502,693.85	2,357,856.68	1,202,335.43	17,011.27	3,450,781.99	2,595,092.70
Total 1000 GENERAL FUND	2,502,693.85	2,357,856.68	1,202,335.43	17,011.27	3,450,781.99	2,595,092.70
2110 ROAD FUND						
101000 CASH	832,022.22	2,605,405.30	572,147.78	0.00	2,957,944.74	1,051,630.56
2120 OLD WELFARE FUND						
101000 CASH	0.00	171.39	0.00	0.00	171.39	0.00
2130 BRIDGE FUND						
101000 CASH	435,913.81	6,500.22	0.00	0.00	251,984.20	190,429.83
2140 WEED CONTROL						
101000 CASH	7,276.56	278,171.97	20,393.37	0.00	245,256.59	60,585.31
2150 PREDATORY ANIMAL CONTROL						
101000 CASH	14.82	63.56	0.00	0.00	115.00	-36.62
2160 COUNTY FAIR						
101000 CASH	32,491.73	465,551.61	137,608.00	0.00	627,363.30	8,288.04
2170 AIRPORT FUND						
101000 CASH	307,678.76	219,353.17	24,023.93	0.00	273,710.81	277,345.05
2190 COMPREHENSIVE INSURANCE						
101000 CASH	125,859.56	98,826.68	0.00	0.00	171,139.28	53,546.96
2200 INSECT FUND						
101000 CASH	16,621.94	16,225.75	0.00	0.00	16,369.44	16,478.25
2210 COUNTY PARKS						
101000 CASH	81,750.82	43,448.72	0.00	0.00	14,679.84	110,519.70
2220 LIBRARY FUND						
101000 CASH	95,972.86	68,018.54	2,691.00	0.00	50,792.68	115,889.72
2230 COUNTY AMBULANCE						
101000 CASH	24,162.16	90,626.34	0.00	0.00	103,470.13	11,318.37
2240 COUNTY CEMETERY (NIARADA)						
101000 CASH	58.54	0.00	440.00	0.00	498.54	0.00
2260 EMERGENCY - DISASTER						
101000 CASH	-9,327.66	58,668.93	0.00	0.00	7.02	49,334.25
2261 HAZ MAT EMERGENCY SERVICES						
101000 CASH	8,599.75	2,965.39	0.00	0.00	724.82	10,840.32
2280 SENIOR CITIZENS						
101000 CASH	27,274.18	195,703.90	0.00	0.00	204,677.72	18,300.36
2281 SENIOR CITIZENS TRANSPORTATION						
101000 CASH	45.82	1,195.24	0.00	0.00	0.00	1,241.06
2300 PUBLIC SAFETY (LAW ENFORCEMENT)						
101000 CASH	284,082.42	1,492,044.61	75,240.17	0.00	1,464,184.73	387,182.47
2370 P.E.R.S.						
101000 CASH	0.00	633.64	0.00	0.00	633.64	0.00
2371 HEALTH INSURANCE						
101000 CASH	12,015.67	1,142.39	0.00	0.00	13,158.06	0.00
2372 PERMISSIVE MEDICAL LEVY						
101000 CASH	9,034.62	87,477.46	0.00	0.00	88,736.14	7,775.94
2382 SEARCH & RESCUE						
101000 CASH	32,291.30	30,188.12	0.00	0.00	32,725.09	29,754.33

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2008-2009

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2384 SEARCH & RESCUE AUXILLARY						
101000 CASH	58,136.43	7,470.00	1,647.37	0.00	33,546.00	33,707.80
2385 DRUG FORFEITURE						
101000 CASH	72,046.09	2,580.00	0.00	0.00	8,129.67	66,496.42
2393 RECORD PRESERVATION						
101000 CASH	115,512.44	13,651.00	0.00	0.00	5,940.58	123,222.86
2400 PARADISE IMPROVEMENT						
101000 CASH	1,512.68	2,749.17	0.00	0.00	2,126.16	2,135.69
2700 SANDERS COUNTY CHRISTMAS RELIEF						
101000 CASH	13,711.43	7,484.87	0.00	0.00	7,115.20	14,081.10
2701 SANDERS COUNTY CRIME STOPPERS						
101000 CASH	2,287.80	207.12	0.00	0.00	94.10	2,400.82
2815 UST PROGRAM						
101000 CASH	1,227.76	0.00	0.00	0.00	0.00	1,227.76
2820 FUEL TAX						
101000 CASH	76,355.97	121,838.20	0.00	0.00	94,194.62	103,999.55
2830 JUNK MOTOR VEHICLE						
101000 CASH	0.00	16,639.00	0.00	0.00	16,639.00	0.00
2840 NOXIOUS WEED						
101000 CASH	693.89	57,820.84	32,134.22	0.00	90,344.63	304.32
2850 911 EMERGENCY NO.						
101000 CASH	222,354.41	90,619.44	7,680.71	0.00	33,435.59	287,218.97
2859 COUNTY LAND INFORMATION						
101000 CASH	12,089.75	3,412.75	0.00	0.00	0.00	15,502.50
2860 LAND USE PLANNING						
101000 CASH	12,571.17	3,884.72	0.00	0.00	1,350.19	15,105.70
2865 DNRC GRANT						
101000 CASH	0.00	40,000.00	0.00	0.00	40,000.00	0.00
2902 RURAL ADDRESSING/TITLE III PROJECTS						
101000 CASH	45,615.59	232,773.00	2,522.80	0.00	16,996.39	263,915.00
2918 LAW ENFORCEMENT BLOCK GRANT						
101000 CASH	-31,560.05	235,305.48	43,429.23	0.00	246,994.66	180.00
2950 DUI TASK FORCE						
101000 CASH	2,025.00	3,325.00	0.00	0.00	2,747.90	2,602.10
2956 CTEP (COMM. TRANS. ENHANCEMENT PROGRAM)						
101000 CASH	22,913.60	5,000.00	26,677.87	0.00	54,591.47	0.00
2958 OFFICE OF EMERGENCY MANAGEMENT						
101000 CASH	23,515.26	38,900.52	0.00	0.00	38,656.03	23,759.75
2960 PILT						
101000 CASH	0.00	409,130.00	0.00	0.00	110,546.00	298,584.00
2964 ABSTINENCE PROGRAM						
101000 CASH	-524.97	0.00	0.00	0.00	0.00	-524.97
2969 YOUTH SUICIDE PREVENTION GRANT						
101000 CASH	2.85	0.00	0.00	0.00	0.00	2.85
2970 HEALTH PREVENTION GRANT						
101000 CASH	1,078.79	7,006.00	0.00	0.00	4,046.52	4,038.27
2971 WIC						
101000 CASH	-2,276.06	57,221.51	0.00	0.00	57,773.87	-2,828.42
2972 FAMILY PLANNING						
101000 CASH	182.34	1,731.09	0.00	0.00	1,539.35	374.08

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2008-2009

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2973 MCH GRANT						
101000 CASH	49,520.42	25,799.78	0.00	0.00	17,644.04	57,676.16
2978 TOBACCO GRANT						
101000 CASH	4,319.15	31,040.00	0.00	0.00	35,172.56	186.59
2979 ENVIRONMENTAL PUBLIC HEALTH TRACKING PROJECT						
101000 CASH	32.22	0.00	0.00	0.00	0.00	32.22
2987 HORSE RESCUE						
101000 CASH	0.00	18,830.00	0.00	0.00	9,101.81	9,728.19
Total 2000	3,027,183.84	7,196,802.42	946,636.45	0.00	7,447,069.50	3,723,553.21
4000 JMV CAPITOL IMPROVEMENTS						
101000 CASH	1,020.24	0.00	255.63	0.00	0.00	1,275.87
Total 4000 JMV CAPITOL IMPROVEMENTS	1,020.24	0.00	255.63	0.00	0.00	1,275.87
5410 SOLID WASTE						
101000 CASH	268,717.68	828,829.83	10,099.24	0.00	828,566.39	279,080.36
Total 5000	268,717.68	828,829.83	10,099.24	0.00	828,566.39	279,080.36
7025 RESTITUTION FOR CRIME VICTIMS						
101000 CASH	1,145.06	62.00	0.00	0.00	0.00	1,207.06
7105 ALCOHOLIC REHAB						
101000 CASH	0.00	25,801.00	0.00	25,801.00	0.00	0.00
7130 PROTESTED TAX FUND						
101000 CASH	274,679.43	-155,281.04	30,358.82	597.94	1,452.78	147,706.49
7140 PUBLIC ADMINISTRATOR						
101000 CASH	5,233.23	0.00	0.00	0.00	0.00	5,233.23
7150 REDEMPTION FUND						
101000 CASH	364.83	86,478.62	0.00	86,558.59	0.00	284.86
7160 CLERK OF DISTRICT COURT						
101000 CASH	12,423.47	4,797.03	0.00	17,057.03	0.00	163.47
7170 TREASURERS TRUST						
101000 CASH	1,298.60	4,941.93	0.00	1,929.54	1,378.03	2,932.96
7171 BANKRUPTCY FUND						
101000 CASH	19.27	0.00	0.00	0.00	0.00	19.27
7195 TRUSTEE ACCOUNT						
101000 CASH	0.00	29,100.22	0.00	0.00	0.00	29,100.22
7198 CITY BOND/CREDIT CARD						
101000 CASH	0.00	770.00	0.00	770.00	0.00	0.00
7199 CRIME VICTIMS ASSISTANCE PROGRAM						
101000 CASH	348.70	7,244.71	0.00	0.00	6,350.05	1,243.36
7240 HOT SPRINGS GARBAGE						
101000 CASH	63,689.63	103,776.99	1,530.27	113,558.20	0.00	55,438.69
7245 DIXON GARBAGE						
101000 CASH	52,984.44	21,768.17	0.00	10,814.50	0.00	63,938.11
7270 THOS FALLS TV						
101000 CASH	142,488.61	29,380.78	74,381.85	109,400.38	74,396.54	62,454.32
7280 JOCKO IRRIGATION DISTRICT						
101000 CASH	1,379.12	29,258.40	0.00	27,139.68	0.00	3,497.84
7290 EASTERN SANDERS CONSERVATION						
101000 CASH	4,332.79	9,844.88	100.10	10,163.73	7.75	4,106.29

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2008-2009

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7300 FLATHEAD IRRIGATION						
101000 CASH	36,596.01	331,053.56	0.00	332,971.07	0.00	34,678.50
7310 PLAINS CEMETERY						
101000 CASH	8,641.68	20,053.14	22.45	20,107.51	81.32	8,528.44
7315 PARADISE CEMETERY DISTRICT						
101000 CASH	1,552.08	3,464.34	0.00	3,571.75	7.86	1,436.81
7320 PLAINS RURAL FIRE						
101000 CASH	170,813.69	119,347.81	67,232.69	140,064.05	0.00	217,330.14
7330 HOT SPRINGS RURAL FIRE						
101000 CASH	35,945.93	24,878.09	8,893.67	54,009.05	50.45	15,658.19
7340 HERON RURAL FIRE						
101000 CASH	43,517.04	37,580.01	1,192.58	30,354.02	7,665.29	44,270.32
7345 THOS. FALLS RURAL FIRE						
101000 CASH	100,190.62	262,597.69	16,801.57	318,899.75	157.26	60,532.87
7350 DIXON RURAL FIRE						
101000 CASH	9,522.24	14,752.83	270.98	12,458.97	0.00	12,087.08
7355 NOXON RURAL FIRE						
101000 CASH	195,606.31	95,322.13	5,813.22	89,668.15	0.00	207,073.51
7360 TROUT CREEK FIRE						
101000 CASH	80,238.85	55,641.22	2,898.13	23,475.54	19.02	115,283.64
7365 WHITEPINE CEMETERY						
101000 CASH	11,112.07	20,035.38	25.78	21,902.02	8.15	9,263.06
7370 NOXON-HERON CEMETERY						
101000 CASH	11,403.86	20,898.55	26.86	22,569.59	0.00	9,759.68
7371 NOXON-HERON PUBLIC HOSPITAL DISTRICT						
101000 CASH	21,607.99	19,899.16	808.53	14,388.24	0.00	27,927.44
7372 TROUT CREEK PARK DISTRICT						
101000 CASH	6,055.85	3,981.41	55.75	8,789.41	2.00	1,301.60
7373 HERON COUNTY PARK DISTRICT						
101000 CASH	8,691.68	11,381.33	169.56	16,752.21	0.00	3,490.36
7375 HOT SPRINGS TV						
101000 CASH	86,732.47	7,935.44	20,141.79	55,668.53	15,000.00	44,141.17
7380 PLAINS/PARA TV						
101000 CASH	68,265.78	21,687.42	55,362.48	80,166.80	60,615.02	4,533.86
7385 GREEN MOUNTAIN CONSERVATION DIST.						
101000 CASH	12,002.90	28,330.15	201.91	30,000.00	24.19	10,510.77
7390 TR CRK-HERON-NOXON TV						
101000 CASH	160,369.97	14,661.36	67,119.76	106,215.96	64,041.45	71,893.68
7395 EAST SANDERS CO. HOSPITAL						
101000 CASH	101,067.38	15,019.57	3,361.81	1,496.02	25.63	117,927.11
74XX Agency - State (all)						
101000 CASH	485,632.91	4,915,444.32	545,379.49	5,746,850.98	24,243.72	175,362.02
77XX District Schhols (all)						
101000 CASH	6,915,344.52	18,271,130.42	17,625,743.37	18,343,522.92	16,973,543.60	7,495,151.79
7820 HIGH SCHOOL RETIREMENT						
101000 CASH	31,775.72	501,237.63	149,812.31	0.00	533,756.40	149,069.26
7830 COUNTY SCHOOL TRANSPORATION						
101000 CASH	45,199.08	259,936.17	59,979.50	0.00	289,682.00	75,432.75
7840 ELEM RETIREMENT						
101000 CASH	62,831.58	664,186.30	210,009.48	0.00	720,976.45	216,050.91

SANDERS COUNTY
Schedule of Cash Receipts & Disbursements
For the Year 2008-2009

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7850 TOWN OF THOMPSON FALLS						
101000 CASH	20,570.07	296,648.72	0.00	288,092.11	1,286.46	27,840.22
7852 THOMPSON FALLS LIBRARY DIST.						
101000 CASH	6,617.28	81,962.15	0.00	83,237.54	178.00	5,163.89
7860 TOWN OF PLAINS						
101000 CASH	19,981.50	219,275.84	0.00	213,681.89	797.30	24,778.15
7865 PLAINS LIBRARY DIST.						
101000 CASH	8,442.43	69,563.50	0.00	69,566.82	282.06	8,157.05
7870 TOWN OF HOT SPRINGS						
101000 CASH	8,958.75	125,782.08	0.00	121,600.06	69.64	13,071.13
7871 HOT SPRINGS WEED CUTTING						
101000 CASH	105.15	399.23	0.00	504.38	0.00	0.00
7872 HOT SPRINGS LIGHTING DIST "A"						
101000 CASH	493.49	6,022.70	0.00	5,983.72	0.00	532.47
7873 HOT SPRINGS SEWER						
101000 CASH	0.00	535.20	0.00	535.20	0.00	0.00
7875 HOT SPRINGS CITY-COUNTY LIBRARY						
101000 CASH	3,029.50	19,581.00	0.00	20,163.15	37.82	2,409.53
7910 PAYROLL						
101000 CASH	216,859.62	0.00	4,289,028.30	4,337,960.62	57.17	167,870.13
7920 REFUND FUND						
101000 CASH	934.15	597.94	126,011.10	0.00	126,359.04	1,184.15
7930 CLAIMS FUNDS						
101000 CASH	943,120.20	0.00	5,558,971.36	5,541,383.98	0.00	960,707.58
7980 INTEREST POOL						
101000 CASH	0.00	452,485.00	0.00	0.00	452,485.00	0.00
Total 7000	10,500,217.53	27,211,252.48	28,921,705.47	36,560,402.60	19,355,037.45	10,717,735.43
8010 NIARADA CEMETERY						
101000 CASH	25,407.60	824.90	58.54	0.00	1,007.80	25,283.24
Total 8000	25,407.60	824.90	58.54	0.00	1,007.80	25,283.24
Totals	16,325,240.74	37,595,566.31	31,081,090.76	36,577,413.87	31,082,463.13	17,342,020.81

**ALL FUNDS
CASH RECONCILIATION
JUNE 30, 2009**

Description	BANK NAME			Cash in all depositories
	1st Security Bank	Rocky Mountain Bank	Bank of Latch	
BALANCE PER STATEMENTS	545,372.97	448,740.90		994,113.87
ADD				
Deposits in transit	14,514.53			14,514.53
Service charges				
Other	18.57			18.57
INTEREST	13,883.18	666.73		14,549.91
CREDIT CARDS	1,040.43			1,040.43
Total to add	574,829.68	449,407.63		1,024,237.31
SUBTRACT				
Outstanding checks	385,850.20			385,850.20
Other	51.40	1,040.00		1,091.40
Hot Springs payroll tax	2,073.27			2,073.27
County payroll	101,833.26			101,833.26
Other	51.32			51.32
Total to subtract	489,859.45	1,040.00		490,899.45
TOTAL CASH IN DEPOSITS	84,970.23	448,367.63		533,337.86
ADD				
Investments CD's	9,000,000.00		20,000.00	9,020,000.00
Savings	6,620,000.00	865,000.00		7,485,000.00
Plains CD's		299,182.53		299,182.53
Total to add	15,620,000.00	1,164,182.53	20,000.00	16,804,182.53
TOTAL IN DEPOSITORIES	15,704,970.23	1,612,550.16	20,000.00	17,337,520.39
ADD				
Cash and cash items on hand	1,200.00			1,200.00
NFS checks	1,800.42	1,000.00		2,800.42
Total to add	3,000.42	1,000.00		4,000.42
**TOTAL ACCOUNTED FOR	15,707,970.65	1,613,550.16	20,000.00	17,341,520.81

*Must agree with total of prior page

2008-2009
SANDERS COUNTY LEVIES

COUNTY LEVIES	FUND	LEVY	COUNTY WIDE SCHOOLS	FUND	LEVY
GENERAL	1000	32.830	GENERAL ELEMENTARY	7805	33.000
ROAD	2110	14.610	GENERAL HIGH	7810	22.000
BRIDGE	2130	0.000	HIGH RETIREMENT	7820	14.930
WEED	2140	2.500	ELEMENTARY RETIREMENT	7840	20.900
FAIR	2160	2.000	COUNTY TRANSPORTATION	7830	5.887
AIRPORT	2170	0.000	TOTAL		96.717
COMPREHENSIVE INS.	2190	0.500	ELEMENTARY SCHOOL DIST. LEVIES		
CO. FREE LIBRARY	2220	1.500	#1 PLAINS	7700	87.580
CO. AMBULANCE	2230	2.000	#2 THOMPSON FALLS		100.910
SENIOR CITIZENS	2280	5.390	#3 HERON		63.930
PUBLIC SAFETY	2300	33.000	#6 TROUT CREEK		57.780
PERMISSIVE MEDICAL LEVY	2372	2.830	#8 PARADISE		99.780
SEARCH AND RESCUE	2382	0.500	#9 DIXON		144.370
OEM	2958	1.000	#10 NOXON		63.930
EMERGENCY DISASTER	2260	2.000	#11 CAMAS PRAIRIE		0.000
			#14 HOT SPRINGS		184.130
			#7J CHARLO		127.960
			#8J ARLEE		189.610
TOTAL COUNTY LEVIES		100.660	HIGH SCHOOL DIST. LEVIES		
TOTAL COUNTY CITY LEVIES		86.050	#1 PLAINS	7701	70.880
CITY LEVIES			#2 THOMPSON FALLS		69.150
THOMPSON FALLS	7850	171.02	#10 NOXON		48.490
HOT SPRINGS	7870	284.46	#14 HOT SPRINGS		117.870
PLAINS	7860	145.53	#7J CHARLO		92.780
STATE LEVIES			#8J ARLEE		111.060
UNIVERSITY MILLAGE	7521	6.00	SPECIAL DIST. LEVIES		
STATE EQUAL. AID	7527	40.00	PLAINS CEMETERY	7310	3.610
SPECIAL ASSESSMENTS			HERON/NOXON CEMETERY	7370	1.980
JOCKO IRRIGATION	7280	26.10	WHITEPINE/T.C. CEMETERY	7365	2.180
FLATHEAD IRRIGATION	7300	26.10	PARADISE IMPROVEMENT	2400	46.550
STATE FIRE PROTECTION	7564	41.34	GREEN MOUNTAIN SOIL	7385	1.490
THOMPSON FALLS TV	7270	15.00	EASTERN SANDERS SOIL	7290	2.290
PLAINS TV	7380	15.00	PARADISE CEMETERY	7315	4.000
T.C./NOXON/HERON TV	7390	0.00	HERON RURAL FIRE	7340	24.540
HOT SPRINGS TV	7375	15.00	DIXON RURAL FIRE	7350	41.890
DIXON REFUSE	7245	140.00	HOT SPRINGS RURAL FIRE	7330	17.350
SANDERS CO REFUSE	5410	125.00	T FALLS RURAL FIRE	7345	11.320
HOT SPRINGS REFUSE	7240	125.00	NOXON RURAL FIRE	7355	9.260
			PLAINS RURAL FIRE	7320	35.140
			TROUT CREEK RURAL FIRE	7360	6.630
			HOT SPRINGS LIBRARY	7875	11.980
			EAST SAND CO. HOSPITAL	7395	6.190
			PLAINS LIBRARY (PLIB)	7865	12.930
			THOMPSON FALLS LIBRARY (TLIB)	7852	7.000
			TROUT CREEK PARK	7372	0.750
28,451,829 = ROAD MILL			NOXON-HERON PUBLIC HOSPITAL	7371	3.090
31,301,764 = 1 MILL			HERON COUNTY PARK	7373	9.000